

Annual Report

Colville Social Service Collective Charitable Trust
For the year ended 31 March 2016

Prepared by Coromandel Accounting Limited

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Compilation Report

Colville Social Service Collective Charitable Trust For the year ended 31 March 2016

Compilation Report to the Trustees of the Colville Social Service Collective Charitable Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Colville Social Service Collective Charitable Trust for the year ended 31 March 2016.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

Audit or Review Engagement

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed by Coromandel Accounting Limited and accordingly no assurance is expressed.

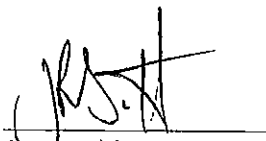
Business One Limited have performed an audit on these financial statements.

Independence

We have no involvement with Colville Social Service Collective Charitable Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Coromandel Accounting Limited

Whangapoua, Coromandel
Dated: 04 July 2016

Entity Information

Colville Social Service Collective Charitable Trust For the year ended 31 March 2016

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Colville Social Service Collective Charitable Trust

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC20405

Entity's Purpose or Mission

Vision: Communities in the Northern Coromandel Peninsula which are strong, vibrant and supportive, despite isolation.

Mission: To facilitate a range of services and opportunities to ensure the continued wellbeing/hauora of our community.

Entity Structure

The CSSC Trust Board is the legal authority for the organisation. New Trustees are appointed to the Board by existing Board members. Decision making is by unanimous agreement. Trust Board membership consists of not fewer than three members. When appointing new Trustees, the Trust Board seeks to maintain fair representation of the people from the wider Colville area (from Papa Aroha in the west, north to Pt Jackson and south to Tuataewa in the east). Induction processes exist for new trustees.

The Trustees represent the interests of the Trust's beneficiaries. The role of the Trustees is governance, which includes focusing on strategic direction and regular consideration of policy matters (including their development and review). The Trustees ensure the Trust is run in accordance with the Trust Deed and the requirements of the relevant government Acts. Trustees are expected to attend Trust Board Meetings and devote sufficient time to preparing for these meetings, including reading reports and other material provided prior to the meeting, in order to progress Trust business in a timely and efficient manner. The Trust Board operates sub-committees made up of a smaller number of Trustees who meet outside the regular Trust meeting as necessary and who make recommendations to the Trust. Such committees form an important part of the Trust's ongoing review processes including supporting development and review of Risk Management and Health and Safety. The management/day-to-day administration of the organisation (including development and review of its operational procedures which must meet policy requirements), is the role of the manager and staff.

The Trust recognises that working with other organisations can at times achieve more than working alone.

Current Trustees are:

Bronwyn Blair (Chairperson)

Janet Palmer

Colleen Tiller

Katherine Shelley

Julie Noname



Main Sources of Entity's Cash and Resources

CSSC's activities are funded through Government Outcome Agreements, grants from philanthropic organisations, and donations and fundraising.

At the Trust meeting of October 20 2015, it was minuted that:

"Financial Stability: according to last year's Financial Report, CSSC's financial stability rating (1.82) sits within the financially stable bracket (1.5-2.5)."

Main Methods Used by Entity to Raise Funds

No targeted active fundraising occurs.

Donations are received at the CSSC 'offices' and at CSSC-run community events.

Entity's Reliance on Volunteers and Donated Goods or Services

CSSC relies on gifts of volunteer time and expertise to complete work in many essential roles, including:

- governance (Trust Board)
- running community events
- Steering Committee membership (CSSC supported community initiatives)
- organising recycled clothing/goods
- folding & delivering the Panui (community newsletter)
- maintaining the community library
- maintaining the CSSC site grounds
- IT support

CSSC also receives donated goods to support community events, and the printing of the community newsletter.

Physical Address

2311 Colville Road

Colville RD4

Coromandel 3584

Postal Address

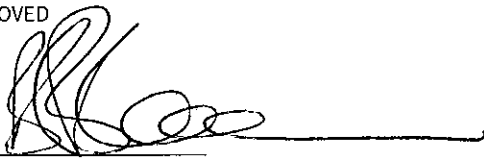
C/o Postal Delivery Centre

Approval of Financial Report

Colville Social Service Collective Charitable Trust For the year ended 31 March 2016

The Trustees are pleased to present the approved financial report including the historical financial statements of Colville Social Service Collective Charitable Trust for year ended 31 March 2016 showing a surplus of \$41,203.

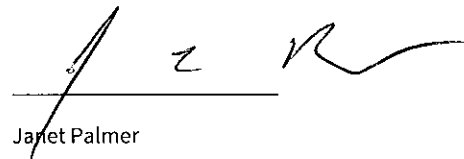
APPROVED



Bronwyn Blair

Chairperson

Date 19-7-16



Janet Palmer

Trustee

Date 19.7.16

Statement of Service Performance

Colville Social Service Collective Charitable Trust

For the year ended 31 March 2016

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Strategic Goals for 2014-2018

1. Collaboration & Community Networking

- Form relationships with other organisations to provide services to our community.
- Facilitate and support events and initiatives that create interaction and networking opportunities amongst our community.

2. Governance and Staff

- Strengthen the Trust Board's governance capacity.
- Strengthen the capacity and support of staff.

3. Financial sustainability

- Ensure our trust is financially sustainable for the long term benefit of our community.

4. Training, Activity programmes & Employment

- Provide activities and training opportunities that develop and involve all ages of our community.
- Explore ways to increase employment opportunities in our communities.

5. Profiles – Our Organisation and Our Community

- Increase awareness about our Trust locally and amongst visitors, key stakeholders and funders.
- Increase awareness and understanding of our communities of the upper north Coromandel peninsula.
- Relocate to new premises to enable better access, confidentiality and a more comfortable environment and a wider range of services.

Description and Quantification of the Entity's Outputs

| | Actual This Year | Budget This Year | Actual Last Year |
|--|---------------------|---------------------|---------------------|
| Number of formalised agreements signed or under discussion with other entities in order to provide services to our communities. | 4 | 4 | 2 |
| Number of community events facilitated and/or supported, that created interaction and networking opportunities amongst our community. | 12 | 9 | 10 |
| Number of community initiatives facilitated and/or supported, that created interaction and networking opportunities amongst our community. | 4 | 4 | 0 |
| Number of training events/programmes and/or mentoring relationships undergone by Trustees and/or staff. | 26 | 18 | 29 |
| Achievement of relocation to new premises to enable better access, confidentiality and a more comfortable environment and a wider range of services. | 2 | 1 | 0 |
| Number of training opportunities provided within the community (all ages). | 23 | 17 | 24 |
| Number of initiatives aimed at increasing awareness and understanding of our communities of the upper north Coromandel peninsula. | 6 | 6 | 1 |
| Number of projects underway which include the intention of increasing employment opportunities in our communities. | 7 | 4 | 1 |
| Number of initiatives underway that target increasing awareness about our Trust locally and amongst visitors, key stakeholders and funders. | 9 | 8 | 1 |

Additional Output Measures

Total number of visitors to our services (1 April 2015-31 March 2016): 5452 individual visits

Number of visitors to our Information and Advice services (1 April 2015 - 31 March 2016): 4041 individual visits

Total number of people newly engaged in community-based steering committees/public meetings (1 April 2015-31 March 2016): 106

Number of Youth enrolled in youth group (1 April 2015-31 March 2016): 36

Number of people engaged in parenting support(1 April 2015-31 March 2016): 12

Additional Information

During 2016 CSSC entered into a Department of Internal Affairs Community Development Scheme Outcome Agreement. This has enabled significant progress towards achieving strategic goals.

Statement of Financial Performance

Colville Social Service Collective Charitable Trust

For the year ended 31 March 2016

'How was it funded?' and 'What did it cost?'

| | NOTES | 2016 | 2015 |
|--|-------|----------------|----------------|
| Revenue | | | |
| Donations, fundraising and other similar revenue | 1 | 94,050 | 70,599 |
| Revenue from providing goods or services | 1 | 70,947 | 26,511 |
| Interest, dividends and other investment revenue | 1 | 2,800 | 1,805 |
| Other revenue | 1 | 1,665 | 1,284 |
| Total Revenue | | 169,462 | 100,198 |
| Expenses | | | |
| Expenses related to public fundraising | 2 | 27,846 | 6,496 |
| Volunteer and employee related costs | 2 | 58,083 | 38,129 |
| Costs related to providing goods or service | 2 | 33,736 | 25,637 |
| Grants and donations made | 2 | 1,194 | - |
| Other expenses | 2 | 7,400 | 5,764 |
| Total Expenses | | 128,259 | 76,026 |
| Surplus/(Deficit) for the Year | | 41,203 | 24,172 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Colville Social Service Collective Charitable Trust As at 31 March 2016

'What the entity owns?' and 'What the entity owes?'

| | NOTES | 31 MAR 2016 | 31 MAR 2015 |
|---|-------|----------------|---------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 130,863 | 65,273 |
| Debtors and prepayments | 3 | 1,069 | - |
| Other Current Assets | 3 | 1,997 | 624 |
| Total Current Assets | | 133,928 | 65,896 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 5 | 17,852 | 9,402 |
| Total Non-Current Assets | | 17,852 | 9,402 |
| Total Assets | | 151,780 | 75,298 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 5,686 | 2,894 |
| Unused donations and grants with conditions | 4 | 56,716 | 25,777 |
| Other current liabilities | 4 | 2,011 | 464 |
| Total Current Liabilities | | 64,413 | 29,134 |
| Total Liabilities | | 64,413 | 29,134 |
| Total Assets less Total Liabilities (Net Assets) | | 87,367 | 46,164 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 6 | 87,367 | 46,164 |
| Total Accumulated Funds | | 87,367 | 46,164 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Colville Social Service Collective Charitable Trust For the year ended 31 March 2016

'How the entity has received and used cash'

| | 2016 | 2015 |
|---|-----------------|-----------------|
| Cash Flows from Operating Activities | | |
| Donations, fundraising and other similar receipts | 65,206 | 66,133 |
| Receipts from providing goods or services | 102,752 | 23,107 |
| Interest, dividends and other investment receipts | 2,800 | 1,805 |
| Cash receipts from other operating activities | 1,665 | 1,284 |
| Payments to suppliers and employees | (91,780) | (63,523) |
| Donations or grants paid | (1,194) | - |
| Total Cash Flows from Operating Activities | 79,449 | 28,806 |
| Cash Flows from Investing and Financing Activities | | |
| Payments to acquire property, plant and equipment | (12,745) | (7,990) |
| Cash Flows from Other Investing and Financing Activities | (1,114) | (2,407) |
| Total Cash Flows from Investing and Financing Activities | (13,859) | (10,397) |
| Net Increase/ (Decrease) in Cash | 65,590 | 18,409 |
| Cash Balances | | |
| Cash and cash equivalents at beginning of period | 65,273 | 46,863 |
| Cash and cash equivalents at end of period | 130,863 | 65,273 |
| Net change in cash for period | 65,590 | 18,409 |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Colville Social Service Collective Charitable Trust For the year ended 31 March 2016

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Colville Social Service Collective Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies during the year.

Notes to the Performance Report

Colville Social Service Collective Charitable Trust

For the year ended 31 March 2016

| | 2016 | 2015 |
|---|---------------|---------------|
| 1. Analysis of Revenue | | |
| Donations, fundraising and other similar revenue | | |
| Art Exhibition Sales | 10,285 | 4,522 |
| Capital Grant - Department of Internal Affairs | 3,668 | - |
| Capital Grant - KiwiSport Waikato Kick Start Fund | 1,779 | - |
| Capital Grant - NZ Lottery Grants Board | - | 4,962 |
| Capital Grant - The Lion Foundation | - | 3,899 |
| Capital Grant - Waikato Regional Council | 1,038 | - |
| Donation Received - ANZ Staff Foundation | 1,000 | - |
| Donation Received - Coromandel Senior Settlement Trust | 1,000 | 750 |
| Donation Received - Tindall Foundation | 1,500 | 2,500 |
| Donation Received - Tindall Rural Community Event Fund | 1,000 | - |
| Donation Received - Trust Waikato | 7,000 | 9,000 |
| Donation Received - Trust Waikato Arts Festival | 3,000 | 1,000 |
| Donations Received - Art Exhibition | 8,275 | 2,783 |
| Donations Received - Colville and Beyond | 75 | - |
| Donations Received - Panui | 195 | 80 |
| Donations Received - Sundry | 2,532 | 2,444 |
| Donations Received - Waitangi Day | 975 | 553 |
| Grant Received - APRA | - | 1,000 |
| Grant Received - COGS | 6,250 | 4,819 |
| Grant Received - DV Bryant Trust | 3,000 | - |
| Grant Received - Len Reynolds Trust | 1,400 | - |
| Grant Received - Ministry for Culture & Heritage | 1,000 | 1,000 |
| Grant Received - MSD Capability Resource | - | 10,577 |
| Grant Received - NZ Lottery Grants Board | 24,000 | 15,256 |
| Grant Received - Sir Logan Campbell Residuary Estate | 1,000 | - |
| Grant Received - Sky City | 833 | 167 |
| Grant Received - TCDC - Community Board | 1,000 | 1,000 |
| Grant Received - TCDC - Creative Art Communities | 1,500 | 2,793 |
| Grant Received - Waikato Regional Council | 1,444 | - |
| Prize - Len Reynolds Trust | 6,087 | - |
| Prize - Len Reynolds Trust used for Community | 1,913 | - |
| Scholarship - Community Waikato | 700 | 693 |
| Scholarship - Unitec | 600 | 800 |
| Total Donations, fundraising and other similar revenue | 94,050 | 70,599 |
| Revenue from providing goods or services | | |
| Contract - DIA Community Development Scheme | 44,527 | - |
| Contract - MSD CYFS | 18,313 | 18,840 |
| Contract - MSD Info & Advice | 4,794 | 7,672 |

| | | |
|---|---------------|---------------|
| Income - Community Education & Activities | 3,313 | - |
| Total Revenue from providing goods or services | 70,947 | 26,511 |
| Interest, dividends and other investment revenue | | |
| Interest Received | 2,800 | 1,805 |
| Total Interest, dividends and other investment revenue | 2,800 | 1,805 |
| Other revenue | | |
| Recoveries - Panui | 355 | 249 |
| Recoveries - Phone/Internet | 653 | 669 |
| Recoveries - Photocopier | 344 | 365 |
| Recoveries - Power Costs | 261 | - |
| Recoveries - Sundry | 52 | - |
| Total Other revenue | 1,665 | 1,284 |
| | 2016 | 2015 |

2. Analysis of Expenses

| | | |
|---|---------------|---------------|
| Expenses related to public fundraising | | |
| Advertising | 1,084 | 503 |
| Artist Share | 8,228 | 4,022 |
| Community Art Exhibition Costs | 18,534 | 1,971 |
| Total Expenses related to public fundraising | 27,846 | 6,496 |
| Volunteer and employee related costs | | |
| ACC Levies | 254 | 297 |
| CDS Wages | 15,127 | - |
| Community Worker Contractor | 3,820 | - |
| Kiwisaver | 754 | - |
| KiwiSaver Employer Contributions | 988 | - |
| Wages | 33,859 | 35,116 |
| Youth Contractor | 3,281 | 2,716 |
| Total Volunteer and employee related costs | 58,083 | 38,129 |
| Costs related to providing goods or services | | |
| Bank Fees | - | (30) |
| CDS Management & Mentoring | 4,997 | - |
| CDS Project Cost | 572 | - |
| CDS Travel | 1,107 | - |
| Charities Commission Fee | 44 | 44 |
| Community Education & Activities | 2,479 | 1,162 |
| Computer Expenses | - | 348 |
| Consultant Fees | 430 | 3,630 |
| Equipment & Running | 443 | 67 |

| | | |
|---|---------------|---------------|
| Fishing | 841 | 103 |
| Foodbank Costs | 144 | 34 |
| General Expenses | 600 | 408 |
| Insurance | 1,969 | 1,407 |
| IT Support | 510 | 270 |
| Light, Power, Heating | 471 | - |
| Office Expenses | 133 | 661 |
| Photocopier Service | 465 | 1,079 |
| Postage & Stationery | 832 | 1,065 |
| Provisions | 133 | 705 |
| Rent | 6,115 | 3,128 |
| Repairs and Maintenance | 1,059 | - |
| Senior Lunches & Travel | - | 604 |
| Staff Training/Welfare | 3,774 | 4,100 |
| Subscriptions & Licences | 369 | 296 |
| Telephone & Internet | 1,611 | 1,329 |
| Travel Costs | 2,086 | 2,217 |
| Tutor Fees | 1,290 | 1,521 |
| Venue Hire | - | 221 |
| Youth & Whanau Activities | 1,263 | 1,268 |
| Net Management Fee | - | - |
| Total Costs related to providing goods or services | 33,736 | 25,637 |

Grants and donations made

| | | |
|--|--------------|----------|
| Donations Paid | 1,194 | - |
| Total Grants and donations made | 1,194 | - |

Other expenses

| | | |
|-----------------------------|--------------|--------------|
| Accounting Fees | 500 | 1,150 |
| Audit Fee | 1,650 | 1,600 |
| Depreciation | 5,247 | 3,014 |
| Interest Expense | 3 | - |
| Total Other expenses | 7,400 | 5,764 |

| | |
|------|------|
| 2016 | 2015 |
|------|------|

3. Analysis of Assets**Bank accounts and cash**

| | | |
|-------------------------------------|----------------|---------------|
| Kiwibank Business Edge A/c 00 | 7,160 | 2,335 |
| Kiwibank Front Runner Account | - | 4 |
| Kiwibank Notice Saver Acc 03 | 838 | 20,743 |
| Kiwibank Notice Saver PIE - 04 | 122,865 | 42,190 |
| Total Bank accounts and cash | 130,863 | 65,273 |

Debtors and prepayments

| | | |
|--------------------------------------|--------------|----------|
| Prepayments | 720 | - |
| Sundry Debtors | 349 | - |
| Total Debtors and prepayments | 1,069 | - |

Other current assets

| | | |
|-----------------------------------|--------------|------------|
| Petrol Vouchers Held | 20 | 180 |
| GST | 1,977 | 444 |
| Total Other current assets | 1,997 | 624 |

| | | |
|--|------|------|
| | 2016 | 2015 |
|--|------|------|

4. Analysis of Liabilities**Creditors and accrued expenses**

| | | |
|---|--------------|--------------|
| Sundry Creditors | 5,686 | 2,894 |
| Total Creditors and accrued expenses | 5,686 | 2,894 |

Unused donations and grants with conditions

56,716

25,777

Other current liabilities

| | | |
|--|--------------|------------|
| Accrued Liabilities | 2,011 | 464 |
| Total Other current liabilities | 2,011 | 464 |

| | | |
|--|------|------|
| | 2016 | 2015 |
|--|------|------|

5. Property, Plant and Equipment**Other Fixed Assets**

| | | |
|---|---------------|--------------|
| Owned fixed assets | 49,068 | 35,371 |
| Accumulated depreciation - fixed assets owned | (31,216) | (25,970) |
| Total Other Fixed Assets | 17,852 | 9,402 |

Total Property, Plant and Equipment

17,852

9,402

Significant Donated Assets Recorded

There are no significant donated assets recorded.

Significant Donated Assets - Not Recorded

There are no significant assets not recorded.

| | | |
|--|------|------|
| | 2016 | 2015 |
|--|------|------|

6. Accumulated Funds**Accumulated Funds**

| | | |
|-----------------|--------|--------|
| Opening Balance | 46,164 | 21,992 |
|-----------------|--------|--------|

| | 2016 | 2015 |
|-------------------------------------|---------------|---------------|
| Accumulated surpluses or (deficits) | 41,203 | 24,172 |
| Total Accumulated Funds | 87,367 | 46,164 |
| Total Accumulated Funds | 87,367 | 46,164 |

7. Commitments

There are no commitments for capital expenditure as at balance date. (Last year-Nil)

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2016 (Last year - nil).

| | 2016 | 2015 |
|---|------|------|
| 9. Goods or Services Provided to the Entity in Kind | | |
| There were no goods or services provided to the entity in kind. | - | - |

10. Assets Held on Behalf of Others

There are no assets held on behalf of other entities.

| | 2016 | 2015 |
|--|---------------|---------------|
| 11. Related Party Transactions | | |
| Wages | | |
| Community worker wages - paid to the daughter of a Trustee | 11,140 | - |
| Coordinator wages - paid to a Trustee | 17,656 | 13,909 |
| Community Worker wages - paid to a Trustee | 5,282 | 5,156 |
| Total Wages | 34,078 | 19,065 |
| Expenditure | | |
| Premises rent - paid to a Trustee & their partner | 3,990 | - |
| CD mentoring & consultancy fees - paid to a Trustee | 2,075 | 2,350 |
| Scholarship NFP Graduate Diploma - paid for a Trustee | 1,300 | 693 |
| Total Expenditure | 7,365 | 3,043 |

12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Correction of Errors

Funding received was understated and deferred income was overstated in the year 2015 figures. These errors have been corrected to restate the 2015 year comparative figures as follows:

| | |
|--|---------|
| Art Festival Funding | \$1,317 |
| Coromandel Senior Settlement Trust | \$ 375 |
| The Tindall Foundation | \$1,833 |
| Trust Waikato | \$3,667 |
| Total adjustments to deferred income and 2016 opening equity | \$7,192 |

Deferred Income

| | | 2016 | 2016 | 2015 |
|-----------------------------------|--------------------|-----------------|-----------------|-----------------|
| | Total Funding 2016 | Months Deferred | Deferred Income | Deferred Income |
| Contracts | | | | |
| MSD - CYFS | \$18,313 | 3 | \$4,578 | \$4,578 |
| MSD | \$4,794 | 3 | \$1,199 | \$1,198 |
| DIA - CDS | \$76,332 | 5 | \$31,805 | \$0 |
| Grants | | | | |
| COGS | \$5,000 | 4 | \$1,667 | \$2,917 |
| Lotteries | \$21,500 | 6 | \$10,750 | \$13,250 |
| DV Bryant Trust | | | \$0 | \$3,000 |
| Sky City Hamilton Community Trust | | | \$0 | \$833 |
| Len Reynolds Trust | \$5,600 | 9 | \$4,200 | \$0 |
| Waikato Regional Council | \$5,000 | | \$2,518 | \$0 |
| Total Deferred Income | | | \$56,716 | \$25,776 |

15. Other Related Party Transactions

Trustees regularly provide their time and skills to the oversight and operation of the trust at no charge.

Close family members of the Trustees and staff members regularly help out at community events and do odd jobs at no charge.

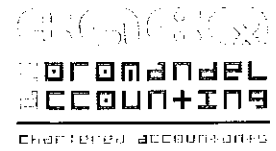
Depreciation Schedule

Colville Social Service Collective Charitable Trust

For the year ended 31 March 2016

| NAME | COST | OPENING VALUE | PURCHASES | DISPOSALS | DEPRECIATION | CLOSING VALUE |
|---|---------------|---------------|---------------|-----------|--------------|---------------|
| Environmental Equipment | | | | | | |
| CSSC Traps (Cat & Magpie) | 983 | - | 983 | - | 197 | 786 |
| CSSC Traps (Cat & Possum) | 56 | - | 56 | - | 9 | 46 |
| Total Environmental Equipment | 1,038 | - | 1,038 | - | 206 | 833 |
| Social Services Equipment | | | | | | |
| 1985 Zephyr 450 Caravan | 6,087 | - | 6,087 | - | 243 | 5,843 |
| 21.5 inch iMac | 1,634 | - | 1,634 | - | 272 | 1,362 |
| 21.5 inch iMac | 1,773 | 1,256 | - | - | 628 | 628 |
| Adult Storage Unit | 737 | 127 | - | - | 51 | 76 |
| Apple iMac 20 Intel Computer | 2,328 | 16 | - | - | 9 | 6 |
| Cash Manager Software & Installation | 935 | 1 | - | - | - | - |
| Chair Boston Award | 69 | 39 | - | - | 7 | 32 |
| Chair Cosmo (2) | 414 | 26 | - | - | 5 | 22 |
| Child Storage Unit | 1,085 | 196 | - | - | 78 | 117 |
| Computer Software | 962 | 681 | - | - | 341 | 341 |
| Computer Software (HardshellCase, Protection Plan x2 & USB Super Drive) | 828 | - | 828 | - | 138 | 690 |
| Cupboard Precision | 628 | 113 | - | - | 13 | 100 |
| File Drawer Mobile Tawa | 232 | 38 | - | - | 5 | 32 |
| HP Office Jet Multifunction | 533 | 3 | - | - | 1 | 1 |
| Mac Laptop | 2,442 | 536 | - | - | 268 | 268 |
| MacBook Pro 13 inch | 2,206 | - | 2,206 | - | 368 | 1,838 |
| MacBook Pro 13 inch | 1,356 | 961 | - | - | 480 | 480 |
| Mobile 3 Drawer Hilite II | 80 | 50 | - | - | 7 | 43 |
| Mobile Overlay | 258 | 28 | - | - | 4 | 24 |
| Photocopier Cabinet | 113 | 23 | - | - | 3 | 20 |
| Photocopier Taskalfa 181 | 3,900 | 488 | - | - | 195 | 293 |
| Shelf Unit (2) | 870 | 138 | - | - | 55 | 83 |
| Sony VPLESS Projector & 3M Screen | 1,348 | 273 | - | - | 68 | 205 |
| Toshiba Photocopier | 3,899 | 3,769 | - | - | 1,508 | 2,261 |
| Video Conferencing Equipment 1/3 share (Donated) | 3,952 | 429 | - | - | 172 | 257 |
| Workstation Hilite II | 118 | 74 | - | - | 11 | 63 |
| Workstation Return | 248 | 28 | - | - | 4 | 24 |
| Workstation Return | 220 | 26 | - | - | 4 | 22 |
| Workstation Spec | 378 | 43 | - | - | 6 | 37 |
| Total Social Services Equipment | 39,633 | 9,359 | 10,755 | - | 4,945 | 15,170 |
| Youth Equipment | | | | | | |
| Gym Mat & Beatboard | 969 | 2 | - | - | 1 | 1 |
| Gym Mats x 10 | 1,904 | - | 1,904 | - | 76 | 1,828 |
| Gym Mats x 3 | 608 | 4 | - | - | 2 | 2 |

Depreciation Schedule



| NAME | COST | OPENING VALUE | PURCHASES | DISPOSALS | DEPRECIATION | CLOSING VALUE |
|------------------------------|---------------|---------------|---------------|-----------|--------------|---------------|
| Horizontal Bar | 831 | 6 | - | - | 3 | 3 |
| Landing Mat | 483 | 3 | - | - | 2 | 2 |
| Octonut 1100 x 400 x 250 | 578 | 5 | - | - | 2 | 2 |
| Practice Beam | 1,000 | 7 | - | - | 3 | 4 |
| Pyramid 3 Section | 799 | 6 | - | - | 3 | 3 |
| Roll | 463 | 4 | - | - | 2 | 2 |
| Tunnel | 362 | 3 | - | - | 2 | 2 |
| Wedges x 2 | 400 | 3 | - | - | 1 | 1 |
| Total Youth Equipment | 8,397 | 42 | 1,904 | - | 96 | 1,850 |
| Total | 49,068 | 9,402 | 13,697 | - | 5,247 | 17,852 |



Colville Social Service Collective Charitable Trust

To the Trustees of Colville Social Service Collective Charitable Trust

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Colville Social Service Collective Charitable Trust on pages 9 to 20, which comprise the statement of financial position as at 31 March 2016, and the statement of financial performance and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Colville Social Service Collective Charitable Trust as at 31 March 2016, and its financial performance and its cash flows for the year then ended in accordance with the Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit).

Basis for Qualified Opinion

Control over the collection of cash donations and fundraising proceeds prior to being recorded in the financial records of the organisation are limited, and there are no practical audit procedures to determine the effect of this limited control. Our audit procedures with respect to cash income had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations and fundraising proceeds of Colville Social Service Collective Charitable Trust are complete.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Colville Social Collective Charitable Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Colville Social Collective Charitable Trust.

Information other than the financial statements and auditor's report thereon

The Trustees are responsible for the other information. The other information comprises the entity information and the statement of service performance.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees' Responsibility for the Financial Statements

The Trustees are responsible on behalf of the Colville Social Service Collective Charitable Trust for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Colville Social Service Collective Charitable Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Colville Social Service Collective Charitable Trust or to cease operations, or have no realistic alternative but to do so.

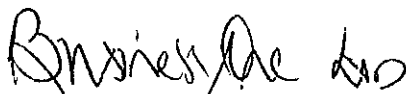
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Business One Limited

433 Pollen Street, Thames

18 July 2016