



# **Annual Performance Report**

Youth Alive Trust  
For the Year Ended 31 December 2016



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# AUDITOR'S REPORT – Limited Scope Audit

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## Scope of Audit

We have been asked by Youth Alive Trust to audit the financial parts of their Annual Performance Reports. Our audit was limited to the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and the Notes and included no other parts of the Annual Performance Report. In particular, we did not perform any audit tests on the Statement of Service Performance.

## Opinion (Qualified)

We have performed an audit of the items described in the Scope of Audit.

Income received in cash is difficult to verify prior to banking, and no viable tests are available to do so. This is not unusual for organisations of this size and nature. With the exception of this limitation only, in our opinion, the financial parts of the Annual Performance Report provide a true and fair view of the financial activities and cash flows of Youth Alive Trust for the year ended 31 December 2016 and their financial position at that date in accordance with the financial reporting framework for Registered Charities.

Note that we offer no opinion on the Statement of Service Performance or the Entity Information components of the Annual Performance Report.

The audit was completed on 21 March 2018 and the opinion is expressed as at that date.

## Basis for Opinion

We have been guided by New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities. The auditor's responsibilities with respect to such audits can be accessed here:

[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Page8.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx)

An audit involves collecting and examining evidence that the information presented in the Financial Statements correctly represents the actual financial activities and position of the organisation to a high degree of certainty and accuracy. This also means that the information given in the Statements must be complete with no significant omissions that may mislead the reader of the Statements.

We selected audit procedures relevant to the not-for-profit nature, size and type of organisation and considered the information needs of the likely users of the Statements. These procedures involved, but were not restricted to:

- Gathering evidence that both revenue and expenses are accurately represented and include all monies collected and paid by the organisation that relate to the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.



- Gathering evidence that the presentation of the organisation's assets and liabilities is complete and that their values have been measured according to accounting standard PBE SFR-A (NFP).
- Verifying compliance with the relevant parts of accounting standard PBE SFR-A (NFP) within the scope of this audit.
- Examining the assumption that the organisation remains in operation for at least 12 months after the end of this reporting year.
- Gathering evidence about activities or changes to the organisation that may impact a reader's opinion about their future financial activities and that would be reportable in the Notes, such as legal commitments, events that have disrupted the entity after Balance Date, or Related Party transactions.
- Examining whether the organisation has control over other entities that would require their financial information to be consolidated.

We have received sufficient and appropriate evidence to form an audit opinion. Other than in our capacity as auditor we have no relationship with or financial interest in the Trust, according to the Professional and Ethics Standard 1 issued by the NZ Auditing and Assurance Standards Board.

**Responsibilities of Those Charged with Governance for the Financial Statements**

It is the responsibility of the organisation's Board of Trustees to ensure that a Performance Report is prepared, that give a true and fair view in accordance with PBE SFR-A(NFP), and to ensure that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud.

Christchurch Community Accounting

Christchurch Community Accounting



# Entity Information

## Youth Alive Trust

For the year ended 31 December 2016

### Legal Name of Entity

Youth Alive Trust

### Entity Type and Legal Basis

Youth Alive Trust is a Charitable Trust

### Registration Number

CC20229

### Entity's Purpose or Mission

Building Bright Futures with Young People on the east of Christchurch through Practical Christian Service.

### Entity Structure

There are 6 trustees that meet every 6 weeks.

There are 5.7 FTE Staff, made up of 13 full time and part time staff.

There are 45 weekly volunteers.

### Main Sources of Entity's Cash and Resources

We raise funds primarily through grants (52%), contracts (11%), fee's (25%), fundraising (2%) and donations (11%).

We received Grants from various organisations, the key ones being Rata Foundation, Christchurch City Council and NZ Lottery Board.

Our key contracts are with MSD to provide OSCAR programmes.

### Main Methods Used by Entity to Raise Funds

We rely heavily on funding for our programmes, and this includes various grants such as Rata Foundation, fee paying programmes such as OSCAR, Fundraising through the sales of Entertainment Books and Hiring resources such as our bikes and vans. We also have a Friends of Youth Alive Trust scheme which encourages individual donors to give regularly to cover costs we can't fund through grants and other fundraising methods.

### Entity's Reliance on Volunteers and Donated Goods or Services

Youth Alive Trust saves thousands of dollars every year by volunteer donated hours and labour.

In 2016 we had

- 40 Volunteer Youth Workers at weekly clubs 3.5 hrs x 40 weeks = 5600 hours
- 5 Camps throughout the year = 692 hours
- 7 one off large Events = 520 hours
- 12 Junior Holiday Programme leaders - approximately 1860 hours
- 6 Trustees - approximately 360 hours
- Total 9032 hours per year

**Physical Address**

111 Seaview Road, New Brighton, Christchurch, New Zealand, 8061

**Postal Address**

111 Seaview Road, New Brighton, Christchurch, New Zealand, 8061



# Approval of Financial Report

**Youth Alive Trust**

**For the year ended 31 December 2016**

The Trustees are pleased to present the approved financial report including the historical financial statements of Youth Alive Trust for year ended 31 December 2016.

APPROVED

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Andrew W A Hill

Trustee

Date .....

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Anthony C Walter

Trustee

Date .....

# Statement of Service Performance

## Youth Alive Trust

For the year ended 31 December 2016

### Description of Entity's Outcomes

To provide practical support to young people and families on the east of Christchurch, that helps develop a true sense of wellbeing.

### Description and Quantification of the Entity's Outputs

Run 8 weekly youth clubs for young people of various ages

Provide 20 hours of Youthwork support to 2 local schools

Provide Holiday Programmes for 120 young people each set of holidays

Take young people on 5 camps throughout the year

Support 45 volunteers to work in on our programmes in their community

Provide 17.5 hours of youthwork support to the New Brighton Library each week

Organise and run 6 large community events each year

### Additional Output Measures

We run musical instrument lessons for 130 students every week, 6 parenting and pre-school programmes, employ a children's counsellor to work in 3 local schools, run Dance Fitness classes 2 nights per week and more programmes are expected to be added.



# Statement of Financial Performance

## Youth Alive Trust

For the year ended 31 December 2016

	NOTES	2016	2015
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	301,899	1,081,227
Revenue from providing goods or services	1	222,915	118,948
Interest, dividends and other investment revenue	1	1,217	9,300
<b>Total Revenue</b>		<b>526,030</b>	<b>1,209,475</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	3,291	1,675
Volunteer and employee related costs	2	334,258	300,900
Costs related to providing goods or service	2	112,118	94,310
Grants and donations made	2	9,773	12,488
Other expenses	2	70,968	23,383
<b>Total Expenses</b>		<b>530,408</b>	<b>432,757</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(4,378)</b>	<b>776,717</b>



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

## Youth Alive Trust

As at 31 December 2016

	NOTES	31 DEC 2016	31 DEC 2015
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	167,769	190,734
Debtors and prepayments	3	24,008	14,937
Other Current Assets	3	68	68
<b>Total Current Assets</b>		<b>191,845</b>	<b>205,740</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	2,323,349	2,351,335
Investments	3	5,000	5,000
Other non-current assets	3	-	33
<b>Total Non-Current Assets</b>		<b>2,328,349</b>	<b>2,356,368</b>
<b>Total Assets</b>		<b>2,520,194</b>	<b>2,562,108</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	-	1,295
Unused donations and grants with conditions	4	85,652	134,003
Other current liabilities	4	7,767	(7,799)
<b>Total Current Liabilities</b>		<b>93,419</b>	<b>127,500</b>
<b>Non-Current Liabilities</b>			
Loans	4	150,000	150,000
<b>Total Non-Current Liabilities</b>		<b>150,000</b>	<b>150,000</b>
<b>Total Liabilities</b>		<b>243,419</b>	<b>277,500</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>2,276,776</b>	<b>2,284,608</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	2,241,219	2,245,597
Special Reserves	7	35,556	39,011
<b>Total Accumulated Funds</b>		<b>2,276,776</b>	<b>2,284,608</b>



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

## Youth Alive Trust

For the year ended 31 December 2016

	2016	2015
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	257,497	1,077,277
Receipts from providing goods or services	206,679	114,167
Interest, dividends and other investment receipts	1,208	9,300
Cash receipts from other operating activities	4,222	4,600
GST	14,216	791
Payments to suppliers and employees	(453,017)	(760,168)
Cash flows from other operating activities	-	(9,300)
<b>Total Cash Flows from Operating Activities</b>	<b>30,806</b>	<b>436,667</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	1,126	13,099
Payments to acquire property, plant and equipment	(45,235)	(881,344)
Reserve Funds Applied	(9,663)	20,391
Cash Flows from Other Investing and Financing Activities	-	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(53,771)</b>	<b>(847,854)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(22,965)</b>	<b>(411,187)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	190,734	601,921
Cash and cash equivalents at end of period	167,769	190,734
Net change in cash for period	(22,965)	(411,187)



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

## Youth Alive Trust

For the year ended 31 December 2016

### 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

Youth Alive 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.

### Fixed Assets

Items of Property, Plant and Equipment are shown at Cost less accumulated depreciation. Depreciation is applied using tables issued by Inland Revenue for Income Tax purposes, and may not be reflective of the lifetime of the asset.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.





# Notes to the Performance Report

## Youth Alive Trust

For the year ended 31 December 2016

	2016	2015
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Donations	38,166	33,532
Grants	209,335	236,116
Grants for Asset Purchases	-	10,000
Grants for Building Alterations	35,911	788,834
Fundraising	1,752	2,489
Friends of YAT	16,735	10,255
<b>Total Donations, fundraising and other similar revenue</b>	<b>301,899</b>	<b>1,081,227</b>
<b>Revenue from providing goods or services</b>		
Contracts	99,045	48,106
Equipment Hire	3,666	2,303
Fees - Activities and Programmes	119,639	67,195
Other Income	565	1,344
<b>Total Revenue from providing goods or services</b>	<b>222,915</b>	<b>118,948</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	1,217	9,300
<b>Total Interest, dividends and other investment revenue</b>	<b>1,217</b>	<b>9,300</b>
	2016	2015

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Marketing	3,291	1,675
<b>Total Expenses related to public fundraising</b>	<b>3,291</b>	<b>1,675</b>
<b>Volunteer and employee related costs</b>		
Accident Compensation Commission	1,036	984
KiwiSaver Employer Contributions	7,182	5,875
Staff Functions & Expenses	2,040	1,599
Wages & Salaries	319,928	290,454
Volunteer Expenses	4,072	1,989
<b>Total Volunteer and employee related costs</b>	<b>334,258</b>	<b>300,900</b>
<b>Costs related to providing goods or services</b>		
24/7 Expenses	676	2,951
Assets < \$500	1,965	464
Bank Fees	183	258
Camps	2,149	1,477
Consulting & Accounting	820	522
Entrance and Contractor Costs	55,243	44,253
Equipment and Materials	24,170	21,660



Miscellaneous Expenses	-	57
Motor Vehicle Expenses	6,173	7,031
Postage, Printing & Stationery	489	2,344
Repairs and Maintenance	122	263
Subscriptions	189	1,325
Supervision & Mentoring	4,423	2,091
Telephone & IT	2,667	2,376
Training	7,966	2,961
Transport Costs	4,291	4,278
Travel & Conference Expenses	594	-
<b>Total Costs related to providing goods or services</b>	<b>112,118</b>	<b>94,310</b>

**Grants and donations made**

Gifts and Koha	-	2,940
Scholarship Expenses	3,565	249
Transfer to YAT Foundation	6,208	9,300
<b>Total Grants and donations made</b>	<b>9,773</b>	<b>12,488</b>

**Other expenses**

Depreciation	70,968	22,518
Loss on Sale of Fixed Assets	-	865
<b>Total Other expenses</b>	<b>70,968</b>	<b>23,383</b>

2016 2015

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

ANZ Building	28,257	466
ANZ - Operational Account	2,090	9,514
ANZ - Programmes Account	2,409	2,593
ANZ Reserves Online Saver	135,013	178,161
<b>Total Bank accounts and cash</b>	<b>167,769</b>	<b>190,734</b>

**Debtors and prepayments**

Accounts Receivable	24,008	14,937
<b>Total Debtors and prepayments</b>	<b>24,008</b>	<b>14,937</b>

**Other current assets**

Petty Cash	68	68
<b>Total Other current assets</b>	<b>68</b>	<b>68</b>

**Investments**

Bonus Bonds	5,000	5,000
<b>Total Investments</b>	<b>5,000</b>	<b>5,000</b>

2016 2015

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

Accounts Payable	-	1,295
<b>Total Creditors and accrued expenses</b>	<b>-</b>	<b>1,295</b>



	2016	2015
<b>Unused donations and grants with conditions</b>		
Grants in Advance	85,652	134,003
<b>Total Unused donations and grants with conditions</b>	<b>85,652</b>	<b>134,003</b>
<b>Other current liabilities</b>		
GST	7,767	(7,799)
<b>Total Other current liabilities</b>	<b>7,767</b>	<b>(7,799)</b>
<b>Loans</b>		
Loan - Grace Vineyard	150,000	150,000
<b>Total Loans</b>	<b>150,000</b>	<b>150,000</b>

## 5. Fixed Assets

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Leasehold Improvements	2,285,022	23,182		46,091	2,262,113
Motor Vehicles	31,960			9,588	22,372
Furniture & Fittings	10,950	1,235		2,305	9,880
Office Equipment	23,403	18,565		12,984	28,984
<b>Total</b>	<b>\$2,351,335</b>	<b>\$42,982</b>		<b>\$70,968</b>	<b>\$2,323,349</b>

	2016	2015
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	2,245,597	1,468,880
Accumulated surpluses or (deficits)	(4,378)	776,717
<b>Total Accumulated Funds</b>	<b>2,241,219</b>	<b>2,245,597</b>
<b>Total Accumulated Funds</b>	<b>2,241,219</b>	<b>2,245,597</b>
	2016	2015

## 7. Breakdown of Reserves

<b>Reserves</b>		
Youth Alive Trust Foundation	34,128	27,920
Scholarship Fund	1,429	11,091
<b>Total Reserves</b>	<b>35,556</b>	<b>39,011</b>

## 8. Commitments

There are no commitments as at 31 December 2016 (Last year - nil).

## 9. Contingent Liabilities and Guarantees

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

## 10. Related Parties

Donations received from Trustees and Staffmembers totalled \$9,760 in the 2016 financial year.

Grace Vineyard Church is a related party as it has power over appointment of Trustees.

Donations and contributions received from Grace Vineyard Church totalled \$51,126 in the 2016 financial year.

Youth Alive Trust rents its premises from Grace Vineyard Church for \$1 per year. Improvements to premises and buildings owned by Grace Vineyard Church and paid for by Youth Alive Trust totalled \$23,182 in the 2016 financial year.

Youth Alive Trust holds an unsecured loan from Grace Vineyard Church of \$150,000. No payments of capital or interest have been made in the 2016 financial year.

## 11. Events After the Balance Date

The \$150,000 Grace Vineyard Loan was written off by the Grace Trustees, a related party, in March 2017. (2015: nil).

## 12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

