
Performance Report

Youth Alive Trust
For the year ended 31 December 2018

Prepared by Winstone France Ltd

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Youth Alive Trust

Report on the Performance Report

Opinion

I have audited the Performance Report of Youth Alive Trust pages 5 to 17 which comprise the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2018, statement of financial position as at 31 December 2018, statement of accounting policies and notes to the Performance Report

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service activity are suitable;
- b) the accompanying Performance Report (containing the statements as specified in the opening paragraph) gives a true and fair view in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.

Basis for Opinion

The audit of the entity information and statement of service activity were conducted in accordance with The International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

The audit of all other statements as listed in the opening paragraph were conducted in accordance with the 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 Performance Report section of our report. We are independent of Youth Alive 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.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in Youth Alive Trust

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service activity;
- b) the preparation and fair presentation of the Performance Report on behalf of the entity which comprises
 - the entity information and statement of service performance.
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.
- c) Such internal controls as the Trustees determine is necessary to enable the preparation of the Performance Report that is free from material misstatement, whether due to fraud or error.



- d) In preparing the Performance Report, the Trustees are responsible on behalf of Youth Alive Trust for assessing the entity'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 or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the Performance Report is 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) and ISAE (NZ) 3000 (Revised) 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 economic decisions of users taken on the basis of this Performance Report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Performance Report, 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 entity'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 Youth Alive 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 Performance Report 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 Youth Alive Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents 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.

Bevan Smith
2 April 2020
Christchurch



Entity Information

Youth Alive Trust

For the year ended 31 December 2018

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 16 staff and 7 contractors (music tutors and counsellors) equating to 10.8 FTEs. There are approximately 45 weekly volunteers.

Main Sources of Entity's Cash and Resources

We raise funds through contracts (33%), fee's (31%), grants (22%), donations(12%) and fundraising, enterprise & interest (3%). Large grants come from the Rata Foundation, Christchurch City Council and NZ Lottery Board, a full list can be found in the account notes.

Our key contracts are with MSD to provide OSCAR programmes after school and in the holidays and Orange Tamaraki to provide Breakaway programmes for teens. Fees are primarily made up of clubs, Oscar, holiday programmes, music lessons and camps.

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 2018 we had

- 45 Volunteer Youth Workers at weekly clubs 3.5 hrs x 40 weeks = 6300 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

9732 hours per year @ minimum wage of \$16.50 per hour = \$160,578.

Physical & Postal Address

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



Approval of Financial Report

Youth Alive Trust

For the year ended 31 December 2018

The Trustees are pleased to present the approved financial report including the historical financial statements of Youth Alive Trust for year ended 31 December 2018.

APPROVED



Andrew W A Hill

Trustee

Date 23/03/2020



Anthony C Walter

Trustee

Date 23.3.2020



Statement of Service Performance

Youth Alive Trust

For the year ended 31 December 2018

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

		2018		2017	
	Regular Activities	Total number of Individual participations	Average per Week	Total number of Individual participations	Average per Week
1	Young people who attended one of our 8 weekly Youth Clubs	4,112	121	3,635	104
2	Young people who attended our OSCAR after-school care programme	2,513	64	1,949	51
3	Young people who had a musical instrument or Rock Band lesson through our Amplify School of Music	5,427	155	4,249	118
4	Young people supported in school by our Mana Ake team (started Term 3)	53	3	n/a	n/a
5	Pre-schoolers who attended one of our 2 Playgroups	1,241	32	759	21
	Regular Activities Weekly Total	13,346	375	10,592	293
	Other	Total number of Individual participations	Average per Event	Total number of Individual participations	Average per Event
6	Young people who attended our 5 Holiday Programmes	1,636	327	1,406	59
7	Young people who attended our 2 Breakaway Programmes	438	73	455	114
8	Young people & parents who attended one of our 6 Camps	134	22	102	20
9	Young people who attended our 2 Babysitting Courses	61	31	64	32
10	Parents who attended one of our Parenting Seminars	75	75	338	56
	Other Programmes Total	2,329		2,365	

	Annual Large Events				
11	Family Fun Night - 31st October 2018	1,000		1,000	
12	I Love New Brighton - 6th February 2018	7,500		6,000	
	Large Events Total	8,500		7,000	

Statement of Financial Performance

Youth Alive Trust

For the year ended 31 December 2018

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	974,028	218,207
Revenue from providing goods or services	1	400,314	284,207
Interest, dividends and other investment revenue	1	1,800	973
Total Revenue		1,376,142	503,387
Expenses			
Expenses related to public fundraising	2	8,689	1,797
Volunteer and employee related costs	2	401,434	364,160
Costs related to providing goods or service	2	193,881	126,800
Grants and donations made	2	950	100
Other expenses	2	65,320	64,644
Total Expenses		670,273	557,500
Surplus/(Deficit) for the Year		705,868	(54,114)
Transfer to Reserves			
Transfer to Crichton Cobbers Reserve		744,929	-
Transfer to YAT Foundation		1,305	972
Total Transfer to Reserves		746,234	972
Surplus/(Deficit) to be transfered to Accumulated Funds		(40,365)	(55,086)

Please read this Statement in conjunction with the Notes and Auditor's Report.

Statement of Financial Position

Youth Alive Trust

As at 31 December 2018

	NOTES	31 DEC 2018	31 DEC 2017
Assets			
Current Assets			
Bank accounts and cash	3	145,206	131,302
Debtors and prepayments	3	90,442	23,843
Other Current Assets	3	-	720
Total Current Assets		235,648	155,865
Non-Current Assets			
Property, Plant and Equipment	5	2,246,789	2,299,393
Investments	3	766,736	5,320
Total Non-Current Assets		3,013,526	2,304,713
Total Assets		3,249,174	2,460,578
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	27,682	11,727
Unused donations and grants with conditions	4	128,866	72,227
Other current liabilities	4	14,402	4,269
Total Current Liabilities		170,950	88,223
Total Liabilities		170,950	88,223
Total Assets less Total Liabilities (Net Assets)		3,078,224	2,372,355
Accumulated Funds			
Accumulated surpluses or (deficits)	6	2,295,768	2,336,133
Special Reserves		782,456	36,222
Total Accumulated Funds		3,078,224	2,372,355

Please read this Statement in conjunction with the Notes and Auditor's Report.

Statement of Cash Flows

Youth Alive Trust

For the year ended 31 December 2018

	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	219,719	218,207
Receipts from providing goods or services	348,444	281,538
Interest, dividends and other investment receipts	1,800	973
Cash receipts from other operating activities	762,482	3,060
GST	1,467	(3,487)
Payments to suppliers and employees	(547,712)	(507,320)
Cash flows from other operating activities	(1,305)	(972)
Total Cash Flows from Operating Activities	784,895	(8,002)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(12,716)	(40,688)
Reserve Funds Applied	1,305	666
Cash Flows from Other Investing and Financing Activities	(759,579)	11,490
Total Cash Flows from Investing and Financing Activities	(770,990)	(28,533)
Net Increase/ (Decrease) in Cash	13,904	(36,535)
Cash Balances		
Cash and cash equivalents at beginning of period	131,302	167,837
Cash and cash equivalents at end of period	145,206	131,302
Net change in cash for period	13,904	(36,535)

Please read this Statement in conjunction with the Notes and Auditor's Report.

Statement of Accounting Policies

Youth Alive Trust

For the year ended 31 December 2018

Basis of Preparation

Youth Alive Trust 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.

Accounts Receivable

Accounts receivable are shown at their realisable value.

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.

Revenue

Grants received are recognised as a liability if there are conditions attached to the funds received. Once the conditions are fulfilled the grant is recognised as income.

Contract income and fees for programmes and activities are recognised as income when earned.

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 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Club Donations	9,380	-
Crichton Cobbers Foundation Income	744,929	-
Donations	31,434	35,867
Grants (Note 8)	135,529	123,009
Fundraising	6,745	5,101
Friends of YAT	46,010	54,230
Total Donations, fundraising and other similar revenue	974,028	218,207
Revenue from providing goods or services		
Contracts	208,795	102,403
Equipment Hire	2,183	2,669
Enterprise Income	3,704	-
Fees - Activities and Programmes	183,375	178,816
Other Income	13	320
Sponsorship	2,244	-
Total Revenue from providing goods or services	400,314	284,207
Interest, dividends and other investment revenue		
Interest Income	1,800	973
Total Interest, dividends and other investment revenue	1,800	973
	2018	2017
2. Analysis of Expenses		
Expenses related to public fundraising		
Fundraising Expenses	2,435	-
Marketing	6,254	1,797
Total Expenses related to public fundraising	8,689	1,797
Volunteer and employee related costs		
Accident Compensation Commission	1,888	-
KiwiSaver Employer Contributions	8,941	7,626
Staff Functions & Expenses	3,846	3,988
Transport Costs - Staff Mileage	71	-
Wages & Salaries	379,567	341,187
Volunteer Expenses	7,120	11,359
Total Volunteer and employee related costs	401,434	364,160
Costs related to providing goods or services		
24/7 Expenses	-	4,506
Assets < \$500	5,696	851
Bank Fees	182	182

	2018	2017
Camps	2,376	1,165
Consulting & Accounting	2,850	836
Entrance and Contractor Costs	116,105	83,720
Equipment and Materials	32,678	18,360
Insurance	471	1,434
Mentoring Costs	2,423	141
Miscellaneous Expenses	71	71
Motor Vehicle Expenses	6,733	3,957
Postage, Printing & Stationery	386	364
Repairs and Maintenance	-	60
Subscriptions	1,689	1,316
Telephone & IT	7,157	4,911
Training	4,752	746
Transport Costs	8,041	4,157
Travel & Conference Expenses	2,271	23
Total Costs related to providing goods or services	193,881	126,800
Grants and donations made		
Gifts and Koha	950	100
Total Grants and donations made	950	100
Other expenses		
Depreciation	65,320	64,644
Total Other expenses	65,320	64,644

	2018	2017
3. Analysis of Assets		
Bank accounts and cash		
ANZ - Operational Account	33,611	18,364
ANZ - Programmes Account	3,036	302
ANZ - Amplify School of Music	3,123	1,631
ANZ - Serious Saver	105,086	110,655
Petty Cash	350	350
Total Bank accounts and cash	145,206	131,302
Debtors and prepayments		
Accounts Receivable	90,442	23,843
Total Debtors and prepayments	90,442	23,843
Other current assets		
Prepayments	-	720
Total Other current assets	-	720
Investments		
ANZ Term deposit	761,416	-
Bonus Bonds	5,320	5,320
Total Investments	766,736	5,320

2018

2017

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

Accounts Payable	78	47
Holiday Pay Accrual	11,944	10,220
Income in Advance	15,661	1,460
Total Creditors and accrued expenses	27,682	11,727

Unused donations and grants with conditions

Grants in Advance	128,866	72,227
Total Unused donations and grants with conditions	128,866	72,227

Other current liabilities

GST	14,402	4,269
Total Other current liabilities	14,402	4,269

5. Fixed Assets

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Leasehold Improvements	2,249,908			47,097	2,202,810
Motor Vehicles	15,660			4,698	10,962
Furniture & Fittings	11,522			2,550	8,972
Other Equipment	22,303	12,716		10,975	24,045
Total	\$2,299,393	\$12,716		\$65,320	\$2,246,789

2017					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation	Closing Carrying Amount
Leasehold Improvements	2,262,113	34,310		46,515	2,249,908
Motor Vehicles	22,372			6,712	15,660
Furniture & Fittings	9,880	2,076		2,176	11,522
Other Equipment	28,984	4,302		9,241	22,303
Total	\$2,323,349	\$40,688		\$64,644	\$2,299,393

2018

2017

6. Accumulated Funds**Accumulated Funds**

Opening Balance	2,336,133	2,241,219
Accumulated surpluses or (deficits)	(40,365)	(55,086)
Related Party Loan Forgiven	-	150,000
Total Accumulated Funds	2,295,768	2,336,133
Total Accumulated Funds	2,295,768	2,336,133

7. Breakdown of Reserves

2018	Youth Alive Trust Foundation	Scholarship Fund	Crichton Cobbers Reserve
Opening Balance	35,100	1,122	
Transfer to/from Reserves	1,305		744,929
Closing Balance	\$36,405	\$1,122	\$744,929

2017	Youth Alive Trust Foundation	Scholarship Fund	Crichton Cobbers Reserve
Opening Balance	34,128	1,429	
Transfer to/from Reserves	972	(307)	
Closing Balance	\$35,100	\$1,122	

The Youth Alive Trust Foundation reserve is set aside as an emergency fund.

The Crichton Cobbers Reserve has been created for the purpose of investment with income from investments being used to help subsidise the Trust operational activities.

8. Grants

Youth Alive Trust wishes to acknowledge support from the following Grants

Christchurch City Council Partnership Resilience Fund	\$60,000
Rata Foundation	\$55,000
Christchurch City Council Strengthening Communities	\$25,000
NZ Lottery Grants Board	\$20,000
Ministry of Youth Development	\$20,000
Oranga Tamariki Breakaway	\$16,000
Ministry of Social Development Oscar Funding	\$15,782.50
United Way	\$7,000
COGS	\$5,000
Farina Thompson Charitable Trust	\$5,000
Christchurch Earthquake Recovery Trust	\$5,000
CYS/CEAT	\$2,848.70
Thank You Charitable Trust	\$2,500
Ministry of Education Playgroup Funding	\$2,082.38
Sport Canterbury	\$1,820
William Toomey Trust	\$500

9. Commitments

There are no commitments as at 31 December 2018 (Last year - nil).

10. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2018 (Last year - nil).

11. Related Parties

Donations received from Trustees and Staff members totalled \$7,650 in the 2018 financial year. (Last year \$8,755)

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

Donations and contributions received from Grace Vineyard Church totalled \$21,965.50 in the 2018 financial year.(Last year \$22,560)

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 \$0 in the 2018 financial year.(Last year \$35,957)

12. Events After the Balance Date

No events after balance date. (Last year \$NIL).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Crichton Cobbers Donation

During the 2018 year the Trust received a generous donation of \$600,000 from the Crichton Cobbers Property Trust Board. In addition a substantial volume of gym equipment was donated which was sold by the Trust in 2018 for \$125,000.

There is the possibility of Youth Alive Trust receiving further funds from the Trust Board as their wind up concludes.

