



## **Statement of Service Performance Report 2021**

### **Featherston Community Centre Charitable Trust**

#### **Kaupapa**

The Featherston Community Centre provides a community space for services, ongoing or one-off events, activities and classes for public and private users, and promotes a high level of well-being to the Community by acting as a pivotal point in the co-ordination and delivery of appropriate services to the people of Featherston and the wider South Wairarapa.

#### **Vision**

The Featherston Community Centre enhances the well-being of the entire community.

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## ***Purpose of the Report***

This annual performance report presents an account of activities and finances for the financial year April 2020 - March 2021. The contents of the report are prepared to fulfil the requirements of:

- Section 7 of the constitution for the Featherston Community Centre Charitable Trust
- the requirements under the Section 42A of the Charities Act 2005, and
- the Financial Reporting Act 2013.

## ***Purpose of the Featherston Community Centre Charitable Trust***

The Centre is eligible to adopt Tier 4 reporting under the new Charities reporting requirements but has chosen to report under the more stringent Tier 3. In accordance with the reporting requirements for a Tier 3 Charity the following information (a- g) is provided:

- a) The Featherston Community Centre Charitable Trust was established in 1992 to operate and maintain the facilities at 14 Wakefield Street, Featherston. The trust is registered (#651752) under the Charitable Trusts Act 1957.
- b) The purpose of the Trust as stated in Section 3 of the constitution is to:
  - provide a community space for the provision of services, ongoing and one-off events, activities, and classes that maintain and enhance the well-being of the people of Featherston and the South Wairarapa.
  - provide a community facility for meetings, activities, events, and projects.
  - provide facilities to the community for professional, voluntary, and social service providers.
  - co-operate with agencies, organisations, people, and groups in matters pertaining the wellbeing of the community.
  - serve and support all people in Featherston and the South Wairarapa district.
- c) The Trust owns a building and land and is governed by a Board of Trustees (maximum of nine members). At the end of financial year (31 March 2021), the seven trustees were Paul Mason (Chair), Nik Rilkof (Treasurer), Rebecca MacFie (Secretary), Rupert Watson, Patsy Wooles, Michael Schaefer and new member Fiona Waller. There were two vacant positions. Fiona had just joined the Board. Patsy Wooles tendered her resignation but agreed to stay on until the board and its new members have all settled in.
- d) The main sources of funding during the April 2020-March 2021 financial year were from:
  - rental income (\$27,488 for use of the Centre's offices for services, meetings, activities and classes.
  - grants and donations (\$43,547) from COGS, South Wairarapa District Council, Wairarapa REAP, Featherston's Own Charitable Trust, Featherston Own Charitable Trust, Roy and Jan Mace Trust, Lotteries, T G McCarthy Trust, Lion Foundation and the Givealittle page. Included in this amount is a grant from South Wairarapa Rotary which have not yet been spent and show as Grants in Advance..

- additional funds of \$9,285 were raised from the Featherston Art Sale, interest, koha and Car Boot Sales.
- In addition, we received a government wage subsidy due to the Covid-19 closure of the Centre.
- furthermore, we rely on in-kind donations of services from businesses and individuals.

We are very grateful to all these donors who make it possible for us to continue to operate and deliver these services

- e) The main methods used to raise funds are as mentioned above.
- f) Volunteers are key to the sustainability of the Trust's assets and purpose. The board members are volunteers and they and other volunteers supplement reception, administrative, social media and web maintenance duties and help to maintain the buildings and grounds. We also rely on an extensive list of businesses and individuals for everything from marketing to provision of firewood.
- g) The Trust enables services to be provided for the community by maintaining a safe and welcoming space and by facilitating the provision of information, networking, and collaboration. This is achieved by maintaining and promoting the facilities at 14 Wakefield Street. The Centre operations supports and enables a diverse range of opportunities and activities that directly improve the wellbeing of the Community.

## Statement of Service Performance

The following table describes the achievements during April 2020 - March 2021 in relation to the Board's 2020 Strategic Plan. This table provides mainly nonfinancial information to help users understand what the Featherston Community Centre Charitable Trust achieved during the financial year, and how this contributes to the longer-term strategies and plans.

Objective	Strategy	Plan	Achievement
<p><b>Staff</b></p> <p>Quality staff and volunteers help achieve the Centre's vision, purpose, and objectives.</p>	<p>The Centre Manager is responsible for the day-to-day office and administration duties, including budgeting, networking, relationship management and promotion.</p> <p>A caretaker assists the Centre Manager to keep the building and grounds tidy and inviting.</p> <p>The Board is a good employer by:</p> <ul style="list-style-type: none"> <li>• Paying our staff a living wage rate</li> <li>• Having employment contracts for all staff</li> <li>• Monitoring the progress of staff towards their KPIs</li> <li>• Ensuring staff are supported, receive training as necessary and are rewarded commensurately.</li> </ul>	<p>Secure funds that allow the Board to employ:</p> <ul style="list-style-type: none"> <li>• Centre Manager for at least 21 hours/week</li> <li>• Caretaker for at least 5 hours/week.</li> </ul> <p>With the help of volunteers and staff, keep the Centre staffed for at least 30 hours/week and ensure it is open for evening and weekend users as required.</p> <p>Have formal employee performance reviews, at least annually.</p> <p>Provide weekly contact with the Centre Manager and monthly meetings with all staff.</p> <p>Be open to job-sharing opportunities.</p>	<p>The Centre is staffed from 8:00am to 3:00pm, Monday through Friday with a combination of paid and volunteer staff.</p> <p>The manager resigned in December and the Chair (Paul Mason) took on the Centre Management role temporarily, while a replacement was sought.</p> <p>As at March 30, eight applications had been received and four selected for interview.</p>

<p><b>Property</b></p> <p>The buildings and grounds are in excellent repair, the rooms are warm and inviting and the grounds are attractive and versatile.</p>	<p>Ensure appropriate Health and Safety procedures and systems are always in place.</p> <p>Maintain the building so that it retains its “Public Building” certification.</p> <p>Provide facilities that are accessible and suited to a wide range of activities, services, and users.</p>	<p>Have maintenance and cleaning schedules to keep the Centre in good repair.</p> <p>Involve Centre users in identifying property and maintenance needs and opportunities and renovations and maintenance are undertaken as soon as possible.</p> <p>Develop a programme of improvements to the property and grounds that will enhance the Centre’s value to users and the community. Our current plan includes:</p> <ul style="list-style-type: none"> <li>• New/refreshed signs</li> <li>• Marking of carpark</li> <li>• Development of outdoor spaces</li> </ul> <p>Provide signs and facilities that meet H&amp;S and accessibility requirements.</p>	<p>The Featherston Medical Centre surgical bus parking pad has been completed and the carpark design finalised.</p> <p>The SWDC put the Community Centre forward as a ‘shovel-ready’ project for Provincial Growth Fund funding and it was accepted as we had the carpark designs ready and were already well through planning interior upgrades – sound-attenuation for our offices, repainting and replacing old electrical switches and lights. The project was begun in July 2020 and by March was almost complete. The financial impact of these works will be recognised in the 2022 accounts.</p>
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<p><b>Finances</b></p> <p>Finances are managed to ensure the long-term sustainability of the Centre.</p>	<p>Manage funds for the purpose of keeping the Centre functioning for the foreseeable future.</p> <p>Prepare annual budgets that reflect the Centre’s funding strategy.</p> <p>Apply for funding from donor organisations for specific projects or to meet operational needs.</p> <p>Raise funds from a mixture of rental income, grants, and fund-raising events.</p> <p>Increase rental income by expanding the number of tenants and Centre users.</p> <p>Ensure reserves and insurance are maintained to cover unexpected emergencies or changes in funding and income.</p>	<p>Identify needs for funding and review funding strategy at least annually.</p> <p>Review tenancy contracts and rental rates on an annual basis.</p> <p>Board members and Centre Manager ensure funding applications are well-written and accountability reports are completed on time.</p> <p>Use an appropriate accounting package to keep track of income and expenditures, and which provides efficient and transparent review of annual accounts.</p> <p>Have financial accounts reviewed annually and report to the community.</p> <p>Earmark funds for specific building and grounds maintenance.</p> <p>Pursue new funding sources including:</p> <ul style="list-style-type: none"> <li>• Legacy/bequest programme (develop a brochure)</li> <li>• Apply to Council Annual Plan and Community Board grants each year</li> </ul>	<p>Accounts are maintained on XERO and are reviewed and reported annually at the AGM and to the Charities Commission.</p> <p>While the Centre’s finances are sound, the need to maintain low rental rates combined with a small population results in an organisation where money is always tight. Expenses to operate and maintain the facility of \$55,728 comprised:</p> <ul style="list-style-type: none"> <li>• \$17,529: Operating expenses including insurance</li> <li>• \$33,860: Wages for the part-time Centre Manager and cleaner</li> </ul> <p>Income of \$52,835k was sourced from:</p> <ul style="list-style-type: none"> <li>• \$27,488: Facility rental</li> <li>• \$6,640 Featherston Art Sale</li> <li>• \$2,155: Interest and koha</li> <li>• \$43,547: Grants and donations</li> <li>• \$6,532: Gov.Wages support subsidy</li> </ul> <p>The Trust maintains a Contingency Reserve of \$15,000 for unforeseen events that might make it difficult to meet ongoing expenses. This reserve provides breathing space for the Trust to consider and determine a suitable course of action to correct the shortfall, without detracting from ongoing service provision to the community.</p>
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<p><b>Service Delivery</b></p> <p>The Centre provides community wellbeing through relationships and collaboration with agencies and others.</p>	<p>Understand the community's needs and aspirations for the Centre.</p> <p>Strengthen existing partnerships and establish new working relationships to facilitate on-going and new use of the Centre, as well as supporting other organisations that do not use the Centre but work towards improving the wellbeing of the wider community.</p>	<p>Collaborate with providers, schools, iwi, agencies, local government, community groups (i.e. Menz Shed and Toy Library) and individuals whose work, project or activity might benefit the community.</p> <p>Provide or develop space at the Centre for services, groups, activities, events, and classes.</p> <p>Contribute to community activities and services occurring off-site, through sharing of information, promotion, and collaboration.</p> <p>Identify the community's needs through networking, collaboration, feedback and focussed conversations.</p> <p>Build and maintain a register of current and potential centre users.</p> <p>Report regularly to the community, Council and the Community Board on centre activities, opportunities, and challenges.</p> <p>Support the use of the Centre for more public meetings and more art.</p>	<p>The Centre continues to host activities and services from a wide range of providers that enable social cohesion and individual benefit, such as:</p> <ul style="list-style-type: none"> <li>• Recreational activities include seniors card play, music, art and craft, knitting, mah-jong and bridge groups.</li> <li>• Health and Wellness includes four classes a week in Yoga, Belly Dance and Feldenkrais movement</li> <li>• Twice weekly music programs flourish with Ukuleles during the day and Featherston Wahine Singers in the evening.</li> <li>• Support services include Connecting Communities Wairarapa, Pathways, Piki Ora Youth Services, Meals on Wheels, Alcoholics Anonymous, Narcotics Anonymous and our on-going partnership with the co-located Toy Library.</li> <li>• Local history, tikanga and Te Reo Māori is offered through Mahi Raranga (flax weaving) and Māori Battalion projects.</li> <li>• Community-led development project and DIA partnership, Fab Feathy operates from the Community Centre. This partnership enables other community-led development initiatives to be supported to thrive through Fab Feathy facilitation support and the access to the Centre's community hub.</li> </ul>
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<p><b>Marketing</b></p> <p>The Centre's purpose, strengths and services are promoted.</p>	<p>The Centre is well-known and used by an increasing number and diversity of people.</p>	<p>Use a variety of media, such as the Phoenix, local newspapers, posters, brochures, newsletters, email and the Centre's Facebook and website, to promote activities at the Centre.</p> <p>Ensure the Centre's brochure and website are up-to-date and accessible.</p> <p>Facilitate meetings with Centre users, interested groups and community representatives to promote networking and collaboration.</p> <p>Let the community know we pay a living wage.</p> <p>Lobby for more public meetings to be held at the Centre (like Community Board meetings).</p> <p>Advocate for community needs.</p> <p>Run surveys and enable opportunities for community feedback.</p> <p>Hold an event (like the Art Sale) that brings in new people.</p> <p>Increase users and services that have a presence at the Centre.</p>	<p>Activities and services at Centre are promoted monthly in the Phoenix which is delivered free to every urban Featherston resident, and Wairarapa libraries.</p> <p>The Centre's website provides up-to-date information and allows users to book the facilities online (<a href="http://featherstoncommunity.org.nz/">featherstoncommunity.org.nz/</a>).</p> <p>The Centre's Facebook page actively promotes services and activities at the Centre, as well as serving as a forum for the promotion of community services and events occurring at other venues. The page now has over 1300 followers.</p> <p>An on-line event and facility booking system has been implemented, giving registered users the ability to book and manage their own facility use.</p>
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<p><b>Governance</b></p> <p>The Board uses rigorous and robust procedures to sustain and enhance the Centre.</p>	<p>The Board meets regularly to ensure Centre matters are managed in a timely manner.</p> <p>The Board maintains sound financial management.</p> <p>The Board is guided by the Centre’s constitution, strategies, and policies.</p> <p>The Board membership reflects the diversity of the community and the needs of the Trust.</p> <p>The Board is receptive to new ideas and projects that will further enhance the offering we make to our community.</p>	<p>Centre strategies, policies and delegations are reviewed at least annually, and posted on the Centre website as appropriate.</p> <p>Hold monthly Board meetings with minutes produced within a week thereof.</p> <p>Report at least annually to the community on Centre finances, activities, opportunities, and challenges.</p> <p>Review the Board membership and develop a recruitment plan for new members.</p> <p>There is a quorum at every Board meeting.</p>	<p>The Board focuses on the use of a strategic plan, policies, and delegations, which has provided clear roles for each board member. This allows the workload to be distributed in a way that promotes certainty for Board members and Centre staff.</p> <p>The Board is strong and capable, and all meetings had a quorum. The board continues to be refreshed with new members who reflect the community and who bring new ideas and skills to the Centre.</p>
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# Financial Statements 2021

Featherston Community Centre Charitable Trust

24 June 2021

Prepared by Graham Evans



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# Trust Information

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## Featherston Community Centre Charitable Trust For the year ended 31 March 2021

### 1. Trustee Board

Rebecca McFie (Secretary)

Paul Mason (Chair)

Nik Rilkof

Michael Schaefer

Fiona Waller

Rupert Watson

Patsy Wooles

### 2. Administrator

Paul Mason

### 3. Registered Number

CC22560

### 4. Registered Office

14 Wakefield St  
Featherston  
Wairarapa  
New Zealand

### 5. Reviewer

Graham Evans

### 6. Bankers

Westpac and Kiwibank

# Profit & Loss

## Featherston Community Centre Charitable Trust For the 12 months ended 31 March 2021

	Mar-21	Mar-20
<b>Income</b>		
Govt Wages Support subsidy	5,477	498
<b>Rent</b>		
Age Concern Wairarapa WOOPS	-	49
Alcoholics Anonymous	800	887
Alistair Scott	118	1,942
Art for Everyone	41	85
Belly dance, Dance & Movement	379	19
Bolivia and Bridge Groups	363	616
Book Group	82	102
Boomerang Bags	-	24
Child Youth & Family	248	245
Community Networks Wairarapa	52	146
Compass Health	1,000	974
Connecting Communities Wairarapa	502	2,838
Counselling	163	10
Desk space with wifi	-	170
Emergency First Aid	-	18
Employment support services	-	87
Enviroschools	-	43
Fab Feathy	2,207	2,515
Family Works/Presbyterian Support	958	-
Featherston Beautification Gro	39	14
Featherston Community Patrol	17	-
Featherston Knitters	1,345	1,945
Featherston Medical Centre	5,047	-
Featherston Seniors Social Club Cards	361	562
Featherston Singers	10	-
Featherston Toy Library	309	309
Featherston Wahine Singers	415	1,198
Featherston's Own - Juesday	740	880
Featherstons Own - Raranga and crafts	-	260
Feldenkrais	784	838
Fstn Cloth Collective	634	675
Games Group	115	-
Garden Group	54	-
Girl Guides Association	87	87
Greater Wellington RC	57	547
Hatha and Wildflower Yoga	373	383
Hospice Wairarapa	195	24
Juesday Art	16	-
Kingdom Hall	-	24

# Profit & Loss

	<b>Mar-21</b>	<b>Mar-20</b>
Labour Party - Sth Wairarapa	148	70
Mah Jong	556	759
Mediation & Dispute Resolution	96	67
Monday Knitting @ Craft	172	-
Mountains to Sea	-	87
Music Club	11	-
Narcotics Anonymous	391	348
Nga Uri O Te Rua Tekau	2,329	2,287
One off hire: Birthday parties	392	104
One off hire: Community/Public Meeting	190	77
One off hire: Workshop/Focus groups	817	44
One-off hire: office hire	334	286
Pae tu Mokai o Taurira	-	79
Pathways	303	266
Red Cross	520	520
Regional Public Health	-	76
Residents & Ratepayers rental	-	52
Rimutaka Music Club	174	-
Snita Ahir-Knight	-	115
Sound healing	-	29
SPCA	17	-
Table top & board games	192	-
Tea/Coffee Koha	100	-
Toi Maori	28	-
Two Hands Massage	-	29
Ukulele	492	630
Wai REAP (rental)	1,357	1,960
Wairarapa Community Law	243	268
Wairarapa Parents Centre	174	383
Wisdom & Wellbeing	769	146
Womens Refuge	163	-
Yoga with Odette Rowe	10	447
<b>Total Rent</b>	<b>27,488</b>	<b>27,643</b>
<b>Total Income</b>	<b>32,965</b>	<b>28,141</b>
<b>Gross Profit</b>	<b>32,965</b>	<b>28,141</b>
<b>Plus Other Income</b>		
<b>Other Income</b>		
Car boot Sales	365	-
Donations (received)	1,734	752
Interest	373	1,019
Koha	125	187
<b>Art Sale</b>		
Art Sale	5,360	5,199
Art Sale Grants	950	-
Art Sale registrations	2,080	-

# Profit & Loss

	Mar-21	Mar-20
Expenses Art Sale	(1,749)	(663)
<b>Total Art Sale</b>	<b>6,640</b>	<b>4,536</b>
<b>Total Other Income</b>	<b>9,237</b>	<b>6,495</b>
<b>Total Other Income</b>	<b>9,237</b>	<b>6,495</b>
<b>Less Operating Expenses</b>		
Tea/Coffee purchases	81	-
<b>Administration Expenses</b>		
Accounting Fees	558	542
Advertising & Marketing	1,373	1,110
Audit Fees	-	150
Bank Fees	5	-
Board & Meeting Expenses	218	212
Building Maintenance - Internal	163	499
Building Maintenance - External	192	453
Charities Commission	44	44
Cleaning Expenses	893	829
Computer Expenses	1,970	30
Council Rates	2,258	2,165
Diesel	2,916	2,716
Electricity Expenses	2,220	1,937
Fire Safety Audit	319	396
Firewood	21	16
Food	514	454
Grounds	(2,944)	185
Kitchen expenses	19	16
Koha & Donations (paid/expenses)	182	-
Miscellaneous	-	41
Postage, Printing & Stationery	761	642
Security	627	46
Subscriptions	-	112
Telephone, Tolls & Internet	1,483	939
Volunteer Expenses	249	357
Waste Removal	78	21
<b>Total Administration Expenses</b>	<b>14,119</b>	<b>13,912</b>
<b>Insurance Expenses</b>		
Business Insurance	4,258	3,961
<b>Total Insurance Expenses</b>	<b>4,258</b>	<b>3,961</b>
<b>Payroll Expenses</b>		
ACC Expenses	104	133
Staff Training Expenses	-	102
Wages & Salaries Expenses	33,756	32,181
<b>Total Payroll Expenses</b>	<b>33,860</b>	<b>32,416</b>
<b>Total Operating Expenses</b>	<b>52,318</b>	<b>50,289</b>
<b>Operating Profit</b>	<b>(10,116)</b>	<b>(15,654)</b>

# Profit & Loss

	Mar-21	Mar-20
<b>Non-operating Income</b>		
<b>Grants Received - Operations</b>		
COGS	3,500	8,000
Featherston's Own CT (grants)	1,000	800
Givealittle	857	266
Lottery Fundraising	1,200	-
South Wairarapa District Council	5,000	5,000
T G McCarthy Trust	5,000	-
Wairarapa REAP	1,991	2,655
<b>Total Grants Received - Operations</b>	<b>18,548</b>	<b>16,721</b>
<b>Grants received - Projects</b>		
Lion Foundation	-	1,478
Roy & Jan Mace Trust	1,500	-
South Wairarapa Rotary Club	5,651	-
<b>Total Grants received - Projects</b>	<b>7,151</b>	<b>1,478</b>
<b>Total Non-operating Income</b>	<b>25,699</b>	<b>18,200</b>
<b>Non-operating Expenses</b>		
Surplus/(Deficit) on Disposal	3	-
<b>Depreciation</b>		
Building Fit-Out Depn	213	2,960
Furniture Depn	50	697
Office Equipment Depn	6	109
Plant & Equipment Depn	85	1,291
<b>Total Depreciation</b>	<b>354</b>	<b>5,058</b>
<b>Total Non-operating Expenses</b>	<b>358</b>	<b>5,058</b>
<b>Net Profit</b>	<b>15,225</b>	<b>(2,512)</b>



# Movements in Equity

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## Featherston Community Centre Charitable Trust As at 31 March 2021

	31 Mar 2021	31 Mar 2020
<b>Equity</b>		
Opening Balance	419,842	422,354
Current Year Earnings	15,225	(2,512)
<b>Total Equity</b>	<b>435,067</b>	<b>419,842</b>

# Balance Sheet

## Featherston Community Centre Charitable Trust As at 31 March 2021

31 Mar 2021

31 Mar 2020

### Assets

	31 Mar 2021	31 Mar 2020
<b>Bank</b>		
KB general 38-9005-0917230-00	1,464	127
KB saver 38-9005-0917230-05	11	11
Petty Cash/Cash On Hand	7	7
WP general 03-0687-0014184-00	45,120	23,992
WP Term 03-0687-0014184-81	15,274	28,447
WP. wages 03-0687-0014184-01	1,221	4,564
<b>Total Bank</b>	<b>63,096</b>	<b>57,147</b>
<b>Current Assets</b>		
Interest Income Accrued	-	164
Trade Debtors	1,692	463
<b>Total Current Assets</b>	<b>1,692</b>	<b>627</b>
<b>Fixed Assets</b>		
<b>Building Fit-Out</b>		
Opening Balance	21,175	21,092
Building Fit-Out	(3,485)	3,043
Less Accumulated Depreciation on Building Fit-Out	3,272	(2,960)
<b>Total Building Fit-Out</b>	<b>20,962</b>	<b>21,175</b>
<b>Furniture</b>		
Opening Balance	3,600	4,297
Furniture	(1,111)	-
Less Accumulated Depreciation on Furniture	1,059	(697)
<b>Total Furniture</b>	<b>3,548</b>	<b>3,600</b>
<b>Land and Buildings</b>		
Opening Balance	345,000	346,522
Land & Buildings	-	(1,522)
<b>Total Land and Buildings</b>	<b>345,000</b>	<b>345,000</b>
<b>Office Equipment</b>		
Opening Balance	197	306
Less Accumulated Depreciation on Office	(6)	(109)
<b>Total Office Equipment</b>	<b>191</b>	<b>197</b>
<b>Plant &amp; Equipment</b>		
Opening Balance	2,425	3,716
Plant & Equipment	(522)	-
Less Accumulated Depreciation on Plant & Equipment	486	(1,291)
<b>Total Plant &amp; Equipment</b>	<b>2,390</b>	<b>2,425</b>
<b>Total Fixed Assets</b>	<b>372,090</b>	<b>372,397</b>
<b>Total Assets</b>	<b>436,878</b>	<b>430,171</b>

# Balance Sheet

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	31 Mar 2021	31 Mar 2020
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Grants in Advance	-	7,144
GST	756	(307)
Sundry Creditors	1,055	3,492
<b>Total Current Liabilities</b>	<b>1,811</b>	<b>10,329</b>
<b>Total Liabilities</b>	<b>1,811</b>	<b>10,329</b>
<b>Net Assets</b>	<b>435,067</b>	<b>419,842</b>
<b>Equity</b>		
Contingency Reserve	15,000	15,000
Current Year Earnings	15,225	(2,512)
Land Revaluation Reserve	162,898	162,898
Retained Earnings	241,943	244,456
<b>Total Equity</b>	<b>435,067</b>	<b>419,842</b>

## Notes

Signed .....

# Schedule of Fixed Assets

## Featherston Community Centre Charitable Trust 1 April 2020 to 31 March 2021

Name	Number	Cost	Rate	Purchased	Disposed	1-Apr-20	Purchases	Depreciation	Disposals	Accum Dep	31-Mar-21
<b>Building Fit-Out</b>											
2017 18 new carpet	FA-0046	18,561	13.0%DV	16 Nov 2017		13,288	-	144	-	5,417	13,144
blinds	FA-0031	453	25.0%DV	29 May 2014		83	-	2	-	372	81
Ceiling insulation	FA-0059	3,043	12.5%DV	1 Apr 2019		2,663	-	28	-	408	2,635
electrical fans	FA-0003	1,397	13.0%DV	25 May 2014		613	-	7	-	790	607
Fencing & Gates	FA-0010	3,300	12.0%DV	1 Jan 2012		1,281	-	13	-	2,032	1,268
Final payment for new vinyl in kitchen	FA-0048	327	13.0%DV	26 Apr 2018		247	-	3	-	82	245
Heating Extension	FA-0012	7,804	19.2%DV	1 Jan 2012		439	-	7	-	7,372	432
Log Fire	FA-0009	3,485	48.0%DV	1 Jan 2012	31 Mar 2021	1	-	-	-	-	-
Payment for sheers	FA-0051	608	25.0%DV	12 Nov 2018		408	-	9	-	208	400
Signs	FA-0013	587	12.0%DV	1 Jan 2012		163	-	2	-	425	162
<b>Total Building Fit-Out</b>		<b>39,564</b>				<b>19,187</b>	<b>-</b>	<b>213</b>	<b>-</b>	<b>17,106</b>	<b>18,973</b>
<b>Furniture</b>											
13 polo chairs	FA-0042	2,587	16.0%DV	9 Mar 2017		1,513	-	20	-	1,094	1,493
2 polo chairs	FA-0044	398	16.0%DV	10 Jun 2017		243	-	3	-	158	240

# Schedule of Fixed Assets

Name	Number	Cost	Rate	Purchased	Disposed	1-Apr-20	Purchases	Depreciation	Disposals	Accum Dep	31-Mar-21
Chairs	FA-0014	2,723	19.2%DV	1 Jan 2012		235	-	4	-	2,491	232
Classroom Vinyl	FA-0016	2,257	24.0%DV	1 Jan 2012		79	-	2	-	2,180	77
Curtaining	FA-0015	727	30.0%DV	1 Jan 2012		15	-	-	-	712	15
Folding Tables	FA-0037	2,994	13.0%DV	17 Oct 2014		1,395	-	15	-	1,614	1,380
new window seating Kauri rm	FA-0053	256	16.0%DV	19 Feb 2019		209	-	3	-	49	207
Television & DVD's	FA-0017	1,111	48.0%DV	1 Jan 2012	31 Mar 2021	3	-	1	2	-	-
Trolley for trestles	FA-0038	349	13.0%DV	17 Oct 2014		163	-	2	-	188	161
<b>Total Furniture</b>		<b>13,402</b>				<b>3,856</b>	<b>-</b>	<b>50</b>	<b>2</b>	<b>8,487</b>	<b>3,804</b>
<b>Land &amp; Buildings</b>											
Building Alterations	FA-0006	37,425	0.0%None	1 Mar 2014		34,275	-	-	-	3,150	34,275
Fisher Windows	FA-0007	6,328	0.0%None	1 Jan 2012		3,543	-	-	-	2,785	3,543
L&B revaluation 30 Sept 2017	FA-0050	21,074	0.0%None	30 Sep 2017		21,074	-	-	-	-	21,074
Land	FA-0004	155,000	0.0%None	1 Jan 2014		155,000	-	-	-	-	155,000
New Roof	FA-0008	93,195	0.0%None	1 Jan 2012		93,195	-	-	-	-	93,195
Original Building	FA-0005	48,730	0.0%None	1 Jan 1984		35,935	-	-	-	12,795	35,935
Ramp	FA-0035	501	0.0%None	28 Jul 2014		501	-	-	-	-	501
toilet windows	FA-0033	614	0.0%None	11 Jul 2014		614	-	-	-	-	614

# Schedule of Fixed Assets

Name	Number	Cost	Rate	Purchased	Disposed	1-Apr-20	Purchases	Depreciation	Disposals	Accum Dep	31-Mar-21
toilet windows	FA-0034	863	0.0%None	11 Jul 2014		863	-	-	-	-	863
<b>Total Land &amp; Buildings</b>		<b>363,730</b>				<b>345,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,730</b>	<b>345,000</b>
<b>Office</b>											
Brother Printer (incl Cashback)	FA-0045	271	40.0%DV	17 Jun 2017		65	-	2	-	208	63
Office Desks	FA-0018	300	19.2%DV	1 Jan 2012		9	-	-	-	291	9
replacement computer	FA-0055	202	33.0%DV	10 Jul 2018		102	-	3	-	103	99
Toshiba Laptop	FA-0019	776	40.0%DV	1 Jan 2012		20	-	1	-	756	20
<b>Total Office</b>		<b>1,549</b>				<b>197</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>1,358</b>	<b>191</b>
<b>Plant &amp; Equipment</b>											
2 x Gas Heater & Bottle	FA-0025	573	48.0%DV	1 Jan 2012	31 Mar 2021	3	-	1	2	-	-
Aluminium Extension Ladder	FA-0030	430	19.2%DV	1 Jan 2012		63	-	1	-	368	62
Boiling Unit	FA-0029	810	24.0%DV	1 Jan 2012		81	-	2	-	731	79
CCTV and security systems	FA-0054	2,368	25.0%DV	10 Sep 2018		1,517	-	32	-	882	1,485
Diesel Boiler	FA-0026	4,595	19.2%DV	1 Jan 2012		181	-	3	-	4,417	178
dishwasher	FA-0043	765	20.0%DV	28 Sep 2016		346	-	6	-	425	340
Metal Stacking Chairs	FA-0028	719	19.2%DV	1 Jan 2012		50	-	1	-	669	50

# Schedule of Fixed Assets

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Name	Number	Cost	Rate	Purchased	Disposed	1-Apr-20	Purchases	Depreciation	Disposals	Accum Dep	31-Mar-21
New boiler pump - relates to FA-0026	FA-0052	2,665	20.0%DV	7 Mar 2019		2,097	-	35	-	604	2,062
New Signs	FA-0039	620	10.0%DV	16 Dec 2014		354	-	3	-	269	351
Projector	FA-0021	519	25.0%DV	23 Jul 2013		77	-	2	-	443	76
Range & Hood	FA-0024	1,776	36.0%DV	1 Jan 2012		9	-	-	-	1,767	9
Refrigerator	FA-0023	818	30.0%DV	1 Jan 2012		15	-	-	-	803	15
<b>Total Plant &amp; Equipment</b>		<b>16,658</b>				<b>4,793</b>	<b>-</b>	<b>85</b>	<b>2</b>	<b>11,379</b>	<b>4,706</b>
<b>Total</b>		<b>434,903</b>				<b>373,032</b>	<b>-</b>	<b>354</b>	<b>3</b>	<b>57,061</b>	<b>372,674</b>

# Notes to the Financial Statements

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## Featherston Community Centre Charitable Trust For the year ended 31 March 2021

### 1. Statement of Accounting Policies

Featherston Community Centre Charitable Trust is a Trust. These Financial Statements are general purpose financial statements and have been prepared in accordance with generally accepted accounting practices.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

### 2. Fixed Assets and Depreciation

All fixed assets, other than Land (see note 9 below) are recorded at cost less accumulated depreciation. Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007. The entity has the following asset classes:  
Building Fit-Out @ Cost. 12% - 80.4% Diminishing Value  
Building Fit-Out Additions. 13% - 25% Diminishing Value  
Buildings Additions. 0% Diminishing Value  
Buildings At Cost. 0% Diminishing Value  
Furniture At Cost. 16% - 48% Diminishing Value  
Office Equipment At Cost. 19.2% - 40% Diminishing Value  
Plant & Equipment At Cost. 19.2% - 67% Diminishing Value

### 3. Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable.

### 4. Accounts Receivable

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

### 5. Review

These financial statements have been reviewed By Mr Graham Evans and his review report is attached.

### 6. Contingent Liabilities

As at the balance date the trust had no contingent liabilities.

<b>Building Fit-Out</b>	<b>20,962</b>
At cost	38,068
Less Accumulated Depreciation	(17,106)
<b>Furniture</b>	<b>3,548</b>
At cost	12,035
Less Accumulated Depreciation	(8,487)
<b>Land &amp; Buildings</b>	<b>345,000</b>
At cost	363,730
Less Accumulated Depreciation	(18,730)
<b>Office</b>	<b>191</b>
At cost	1,549
Less Accumulated Depreciation	(1,358)
<b>Plant &amp; Equipment</b>	<b>2,390</b>



# Notes to the Financial Statements

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At cost	13,769
Less Accumulated Depreciation	(11,379)
<b>Total Fixed Assets</b>	<b>372,090</b>

## 7. Other Notes

None

## Featherston Community Centre Charitable Trust

### Reviewer's Report to Members

I have reviewed the financial statements of Featherston Community Centre Charitable Trust for the year ended 31 March 2021.

Financial Statements of the Centre have been prepared and I have reviewed those statements to consider whether they give a true and fair view of the financial position and of the income and expenditure of the Featherston Community Centre Charitable Trust over the year ending 31 March 2021.

My responsibility is to review those transactions and express an independent opinion on the financial statements and to report my opinion on their efficacy to the members of the Featherston Community Centre Charitable Trust

#### **BASIS OF OPINION**

My review was conducted with regard to these responsibilities. I obtained all the information and explanations that I considered necessary to conduct my review and to satisfy myself that proper financial records had been kept and have been presented in a manner appropriate for the Trust's purposes.

#### **OPINION**

In my opinion the financial statements fairly reflect the financial transactions and the position of the Featherston Community Centre Charitable Trust over the financial year ending 31 March 2021.

My review was completed on 6 July 2021 and my opinion is expressed as at that date



Graham Evans  
6 July 2021