

Performance Report
Entity Name
For the year ended

Awhina Trust
31/01/2025

Entity information

Legal name of entity **Awhina Afterschool Care Trust**

Entity identifier **CC12345**

Type of entity **Charitable Trust and Registered Charity**

Entity's purpose or mission **To provide a free after school care programme to children in our community and provide support to students of local primary schools.**

Entity structure **Awhina Trust operates in one location as a stand alone entity.**

Entity's governance arrangements **Awhina Trust is governed by four elected trustees: a Chairperson, Treasurer, and two Trustees.**

	Legal Name	Entity Identifier
Other entities controlled by the entity	Not applicable	

Entity's reliance on volunteers and donated goods or services **Awhina Trust relies on volunteers in addition to the paid after school caregivers to provide its main after school care programme. Volunteers are also used to assist in sausage sizzle fundraisers.**

Statement of Service Performance

Description of medium to long term objectives

To supervise up to 35 children after school on a regular basis, and provide essential school supplies for local families who need assistance.

Description of key activities	Quantity	
	Current year	Last year
Supervised children after school - number of days during the year	190	-
Average number of attendees at after school care	24	-
Grants made to families for the purchase of wet weather equipment	10	-
	-	-

FINANCIAL INFORMATION

Statement of financial performance

Revenue

Donations, koha, bequests and other general fundraising activities
 General grants
 Capital grants and donations
 Government service delivery grants/contracts
 Non-government service delivery grants/contracts
 Membership fees and subscriptions
 Revenue from commercial activities
 Interest, dividends and other investment revenue

Note	Current year \$	Last year \$
1	27,600	-
	400,000	-
	-	-
	100,000	-
	-	-
	1,000	-
	2,000	-
	250	-

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Other revenue		-	-
Total revenue		530,850	-
Expenses			
Expenses related to fundraising		1,200	-
Employee remuneration and other related expenses		324,000	-
Volunteer related expenses		5,600	-
Expenses related to commercial activities	2	1,000	-
Other expenses related to service delivery		41,200	-
Grants and donations made		2,000	-
Other expenses		2,500	-
Total expenses		377,500	-
Surplus/(Deficit) for the year		153,350	-

This performance report has been approved by those charged with governance.

Date	15-Jun-25
Signature	John Smith
Name	John Smith
Position	Chairperson

Date	15-Jun-25
Signature	Susan Johnson
Name	Susan Johnson
Position	Trustee

FINANCIAL INFORMATION
Statement of financial position
Assets
Current assets

	Note	Current year \$	Last year \$
Cash and short-term deposits		150,250	-
Debtors and prepayments	3	500	-
Inventory		-	-
Other current assets		-	-
Total current assets		150,750	-

Non-current assets

Property, plant and equipment	5	22,500	-
Investments	6	-	-
Other non-current assets	3	-	-
Total non-current assets		22,500	-
Total assets		173,250	-

Liabilities
Current Liabilities

Bank overdraft		-	-
Creditors and accrued expenses		2,400	-
Employee costs payable	4	12,500	-
Deferred revenue		-	-
Other current liabilities		-	-
Total current liabilities		14,900	-

Non-current liabilities

Loans	4	-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
Total Liabilities		14,900	-

Total assets less total liabilities (net assets)		158,350	-
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Accumulated Funds

Capital contributed by owners or members

Accumulated surpluses or (deficits)

Restricted reserves

Discretionary reserves

Revaluation reserves

Other reserves

7

5,000

77,350

-

76,000

-

-

158,350**Total Accumulated Funds****FINANCIAL INFORMATION****Statement of cash flows****Cash flows from operating activities****Operating receipts (money deposited into the bank account)**

Donations, koha, bequests and other general fundraising activities

General grants

Capital grants and donations

Government service delivery grants/contracts

Non-government service delivery grants/contracts

Membership fees and subscriptions

Gross sales from commercial activities

Interest, dividends and other investment receipts

Other cash received

Total receipts

Current year**\$****Last year****\$**

2,600

400,000

-

100,000

-

1,000

1,500

250

-

505,350

Less operating payments (money withdrawn from your bank account)

Payments related to public fundraising

Employee remuneration and other related payments

Volunteer related payments

Payments related to commercial activities

Other payments related to service delivery

Grants and donations paid

Other payments

Total payments

1,200

311,500

5,600

600

39,200

2,000

-

360,100

Net cash flows from operating activities**145,250****Cash flows from other activities****Cash was received from:**

Sale of property, plant and equipment

Sale of investments

Cash received from loans borrowed from other parties

Cash received from owners (capital contributions)

-

-

-

5,000

Cash was applied to:

Payments to acquire property, plant and equipment

Payments to purchase investments

Repayments of loans borrowed from other parties

Capital repaid to owners

-

-

-

-

Net cash flows from other activities**5,000****Net increase/(decrease) in cash**

150,250

Opening cash

-

Closing cash**150,250****Statement of Accounting Policies**

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Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Treatment of GST

All amounts are recorded on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST

Income Tax

Awhina Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

[Specific Accounting Policy]

Awhina Trust became a registered charity on 10 October 2024. The Performance Report reflects a period of 4 months, and no comparative year information exists.

[Specific Accounting Policy]**Tier 2 PBE Accounting Standards Applied (if any)****Changes in Accounting Policies**

There have been no changes in accounting policies during the financial year (last year - nil)

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Donated van - refer to Note 5	25000	
	Public donations	2600	
	Total	27,600	-

Category	Analysis	Current year	Last year
General grants	MSD Grant	400000	
	Total	400,000	-

Category	Analysis	Current year	Last year
Government service delivery grants/contracts	MSD grant based on number of children in after school care	100000	
	Total	100,000	-

Category	Analysis	Current year	Last year
Other revenue			

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Total

-

-

Category

Analysis

Current year

Last year

Revenue from commercial activities

Total

-

-

Note 2 - Analysis of Expenses

Category

Analysis

Current year

Last year

Expenses related to fundraising

Total

-

-

Category

Analysis

Current year

Last year

Employee remuneration and other related expenses

Wages - after school caregivers
Board Honoraria
Other employee costs

300000
11500
12500

Total

324,000

-

Category

Analysis

Current year

Last year

Expenses related to commercial activities

Total

-

-

Category

Analysis

Current year

Last year

Other expenses related to service delivery

Lease of afterschool premises
Supplies
Internet
Website
Utilities

28000
5000
2000
1200
5000

Total

41,200

-

Category

Analysis

Current year

Last year

Other expenses

Depreciation

2500

Total

2,500

-

Note 3 - Analysis of Assets

Category

Analysis

Current year

Last year

Cash and short-term deposits

Total

-

-

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Category	Analysis	Current year	Last year
Debtors and prepayments			
Total		-	-

Category	Analysis	Current year	Last year
Inventory			
Total		-	-

Category	Analysis	Current year	Last year
Other current assets			
Total		-	-

Category	Analysis	Current year	Last year
Other non-current assets			
Total		-	-

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses			
Total		-	-

Category	Analysis	Current year	Last year
Employee costs payable			
Total		-	-

Category	Analysis	Current year	Last year
Deferred revenue			
Total		-	-

Category	Analysis	Current year	Last year
Other current liabilities			

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Total

-

-

Category

Analysis

Current year

Last year

Loans

Total

-

-

Category

Analysis

Current year

Last year

Other non-current liabilities

Total

-

-

Note 5 - Property, Plant and Equipment

Current year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Motor vehicles	-	25,000	-	2,500	-	22,500
Furniture and fixtures	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Machinery	-	-	-	-	-	-
Total	-	25,000	-	2,500	-	22,500

Last year

Asset Class	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Motor vehicles	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Machinery	-	-	-	-	-	-
Total	-	-	-	-	-	-

Significant Donated Assets Recorded

Description of Asset	Source of Valuation	Date of Valuation	Amount
Van	Used car dealer: XX	30/11/2024	25000

Significant Donated Assets Not Recorded

Note 6 - Investments

Current year

Asset Class	Valuation Method	Opening Carrying Amount	Purchases	Sales	Income	Gains/(Losses) or Impairment	Closing Carrying amount
Listed Shares	Current Market Value	-	-	-	-	-	-

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Listed Bonds	Current Market Value	-	-	-	-	-	-
Listed Managed Fund Units	Current Market Value	-	-	-	-	-	-
Shares	Cost less Impairment	-	-	-	-	-	-
Bonds	Cost less Impairment	-	-	-	-	-	-
Managed Fund Units	Cost less Impairment	-	-	-	-	-	-
Total		-	-	-	-	-	-

Asset Class	Valuation Method	Last Year					Closing Carrying amount
		Opening Carrying Amount	Purchases	Sales	Income	Gains/(Losses) or Impairment	
Listed Shares	Current Market Value	-	-	-	-	-	-
Listed Bonds	Current Market Value	-	-	-	-	-	-
Listed Managed Fund Units	Current Market Value	-	-	-	-	-	-
Shares	Cost less Impairment	-	-	-	-	-	-
Bonds	Cost less Impairment	-	-	-	-	-	-
Managed Fund Units	Cost less Impairment	-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 7 - Accumulated Funds

Description	Current year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	
Opening balance	-	-	-	-	-	-	-
Capital contributed by	5,000						5,000
Capital returned to owners	-						-
Surplus/(Deficit)		153,350					153,350
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		- 76,000	-	76,000			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of		-			-		-
Other movements recognised directly in		-				-	-
Closing balance	5,000	77,350	-	76,000	-	-	158,350

Description	Last year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	
Opening balance	-	-	-	-	-	-	-
Capital contributed by	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		-					-
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-	-			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of		-			-		-
Other movements recognised directly in		-				-	-

Closing balance	
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Assets used as security for liabilities

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Description of borrowing	Description of asset used security	Amount of borrowing	Amount of asset used as security

Assets held on behalf of others

Description of the assets held	Name of Entity on whose behalf assets are held

Note 10 - Related Party Transactions

Description of related party relationship	Description of the Transactions (whether in cash or amount in kind)	Value of Transactions		Amount Outstanding	
		Current Year \$	Last Year \$	Current Year \$	Last Year \$
Chairperson John Smith	Donated a van	25000	0	0	0

OR (Delete one not applicable to the entity)

There were no transactions involving related parties during the financial year. (Last year - Nil)

Note 11 - Events After the Balance Date

Nature of the Event	Estimate of the financial effect	Effect, if any on the entity's ability to continue operating

OR (Delete one not applicable to the entity)

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

Note 12 - Ability to Continue Operating

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Note 13 - Correction of Errors

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