#### CHRISTCHURCH EARLY INTERVENTION TRUST

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

Contents	Page
Directory	1
Statement of Financial Performance	2
Statement of Financial Position	3
Statement of Movements in Equity	4
Notes to the Financial Statements	5
Independent Auditor's Report	16



#### **CHRISTCHURCH EARLY INTERVENTION TRUST**

**Charities Commission Registration** CC22708

IRD Number 50-857-603

Address Private Bag 4708

C/- Burwood Hospital Christchurch 8140

**Telephone** 03 3836867

**E-mail** office@championcentre.org.nz

www.championcentre.org.nz

CEO Dr Susan Foster-Cohen

Trustees Andrew Hall

Carol Bellette (Chair)

David Kerr David Lang Graeme Daniel

Kathy O'Neill (appointed 19 August 2015)

Bankers ASB Bank Ltd

PO Box 13650 Christchurch 8141

03 3649796

Accountant CRJ Accounting Services

32 A Mathers Rd Christchuch 8025

03 3380286

Auditor Marriotts Audit Partnership

Level 2,

137 Victoria Street,

Christchurch 03 3790829

### CHRISTCHURCH EARLY INTERVENTION TRUST STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30TH JUNE 2015

FOR YE	AR END	D 30TH JU	JNE 2015		
		2015	2015	2014	2014
		\$	\$	\$	\$
<u>Operating</u>					
ACC Funding		40,803		12,446	
Fund Raising	Note 13	720,969		460,158	
Interest		25,378		10,894	
MOE (Early Childhood Funding)	Note 4	75,912		78,765	
MOE (High Needs & Paraprofessional)	Note 4	568,729		576,371	
MOH & DHB Funding	Note 4	546,113		539,766	
MSD	Note 4	76,866		76,213	
Other Income		12,325		46,313	Ų.
T (.10			2.067.005		1 900 026
Total Operating Revenue			2,067,095		1,800,926
Expenses					
ACC		8,667		10,299	
Advertising & Publicity		3,828		116	
Audit Fees		3,819		6,375	
Clinic Expenses		5,220		5,660	
Computer Expenses		21,679		23,795	
Consultancy		2,794		9,146	
Depreciation on Fixed Assets		23,381		24,258	
CDHB Rent - current year	Note 3	38,522		41,778	
CDHB rent - prior years re-estimate	Note 3	(35,538)		=	
CDHB Service Agreement	110100	23,063		26,519	
CDHB Power Charge		5,313		7,480	
Family Education & Support		6,188		6,489	
Fund Raising Expenses		1,855		2,021	
General Expenses		5,088		6,079	
Insurance		6,025		7,071	
Kiwi Saver Contribution		36,572		34,045	
R& M		2,661		2,084	
Staff Training & Development		17,916		9,643	
Stationery State of the state o		8,372		9,775	
Professional Registrations		6,287		5,493	
Professional Supervision		10,557		6,491	
Telephone		3,187		2,160	
Travelling Expenses		45,838		52,111	
Wages		1,695,275		1,633,577	
Total Expenses		1,000,210	1,946,569	1,000,017	1,932,465
TOTAL EXPONSES			1,0 10,000		.,,
Total Surplus/(Deficit) For Period		-	\$120,526	-	\$(131,539)

This statement is to be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report



#### **CHRISTCHURCH EARLY INTERVENTION TRUST** STATEMENT OF FINANCIAL POSITION

<u> </u>		T 30TH JUN					
	NO A	2015	L 201	<u>2015</u>	2014		2014
		\$		\$	\$		\$
Current Assets		•		•	Ψ		Ψ
ASB Bank Accounts		153,808			296,775		
Barter Card		774			135		
Sundry Debtors		73,177			73,452		
Prepaid Expenses		5,539			7,615		
Current Portion DHB Rent in Advance		38,522			18,800		
Total Current Assets			<del></del>	271,820			396,777
Invastments							
Investments							
ASB Term Deposit				404,374			137,694
Non Current Assets							
Computer Equipment & Software		23,658			35,167		
Clinic Equipment		19,205			23,886		
Furniture & Fittings		2,881			3,730		
Office Furniture & Equipment							
Other Leasehold Assets		5,556			752		
Total Fixed Assets		3,615		54045	3,578	_	
	Note 14			54,915			67,113
DHB Rent In Advance				95,664			118,370
Total Assets			\$	826,773		\$	719,954
Current Liabilities							
Sundry Creditors		20,939			31,366		
Wages Accrual		43,120			86,492		
Visa		24			0		
GST Payable		19,192			15,461		
Holiday Pay Provision		44,066			38,412		
Independent Providers Group	Note 5	8,930			10,147		
Income Received In Advance	Note 13	368,172	_		336,272		
Total Liabilities				504,443		_	518,150
Net Assets			\$	322,330		\$	201,804
Dange control hou			2=			-	
Represented by:							
<u>Equity</u>			\$	322,330		_\$_	201,804

This statement is to be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report

Signed on behalf of the Board of Trustees

Chairman Date: 14 October 2015

Date: 14 October 2015



## CHRISTCHURCH EARLY INTERVENTION TRUST STATEMENT OF MOVEMENT IN EQUITY FOR THE YEAR ENDED 30TH JUNE 2015

FOR THE YEAR END	DED 30TH JUNE 2015 2015 \$	2014 \$
Equity at beginning of Period	201,804	333,343
	201,804	333,343
(Deficit)/Surplus for the Period	120,526	(131,539)
Equity at close of period	\$ 322,330	\$ 201,804

This statement is to be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report



### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2015

#### **STATEMENT OF ACCOUNTING Policies**

#### 1 Reporting Entity

These are the financial statements for Christchurch Early Intervention Trust. Christchurch Early Intervention Trust is a trust established by deed dated 27 October 1989.

The Trust uses the Champion Centre as an operating name.

Financial statements have been prepared in accordance with generally accepted accounting practice.

The trust qualifies for differential reporting based on the following criteria:

- -it is not publicly accountable and
- -The trust is "not large" as defined by the New Zealand Institute of Chartered Accountants.

The Trust has adopted all available differential reporting exemptions.

#### 2 Measurement Base

The measurement base adopted is the historical cost basis.

Reliance has been placed upon the fact that the entity is a going concern.

Revenue and expenses have been recorded on an accrual accounting basis

#### 3 Particular Accounting Policies

The following are the particular accounting policies which have material effect upon measurement of the financial performance and financial position.

#### Property, Plant and Equipment

Donated Assets are recognised in the accounts, under Fixed Assets, at a fair value, with a corresponding entry for a donation of the equivalent amount being recognised in the accounts under revenue.

Fixed Assets are stated at cost less depreciation to date.

Depreciation has been charged on the computer equipment using a straight line method based upon an economic life of 5 years with nil residual value. All other assets are based on an economic life of ten years with a nil residual value. Fixed Assets schedule is attached.

Leasehold & Improvements are depreciated using a straight line method based on their useful life.

1

**CDHB Rental Agreement** 

The generous donations which contributed to the upgrade of the building to allow it to operate as the Champion Centre had been capitalised into 11 years rent free use of the building until the end of 2014 and then gradually reducing to full payment of rent in 2023.

The Trust has received a further 2 years rent free use of the building to 31 July 2016. Consequently the amount released to the Statement of Financial Performance each year has been adjusted to reflect this.

#### **Goods and Services Tax**

The Statement of Financial Performance has been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST with the exception of receivables and payables which include GST invoiced.

#### Income Received in Advance

Grants/Donations income has been included in the Statement of Financial Performance when the conditions attached to the grant/donation have been met. Grants/Donations received for specific purposes are initially recorded as Income Received in Advance. Amounts are recorded as revenue in the Statement of Financial Performance when the specific expenditure is incurred.

#### Income Tax

The Christchurch Early Intervention Trust is a charitable organisation registered under the Charities Act 2005 (registration number: CC22708) and is therefore exempt from income tax, unless profits are derived from business income.

#### Visa Card

Visa card is used for various purchases and has a limit of \$5,000 and is under the control of the CEO.

#### **Barter Card**

Periodically we are given donations of Barter Card points and these points are used to make purchases from Barter Card approved outlets

#### 4 Contracts with Government Agencies

Ministry of Social Development (MSD): High trust contract for provision of social work service renewed every three years. Contracting period under audit runs from 1/7/2014 to 30/6/2017. Has been renewed

Ministry of Education (MoE) High Needs and paraprofessional contracts renewed annually. Contracting period under audit from 1/7/2014 to 30/6/2015. Has been renewed.

Ministry of Education (MoE) licensed early childhood centre contract. Income paid based on reporting of child attendance at the Centre.

Ministry of Health (MOH) child development contract reviewed annually and renewed every two years. Contracting period under audit from 1/7/2014 to 30/6/2016. Has been renewed.

CDHB renewed each year in January. Contracting periods under audit from 1/1/2015–31/12/2015.

#### 5 Independent Provider Group

This is a grant from the Wayne Francis Charitable Trust held by the Champion Centre for funding one to two meetings a year of the independent providers of early intervention in NZ. It was awarded in 2008 and has been spent gradually since then. Opening 2015

Used in Current year

**Balance to Carry Forward** 

10,146.55 1,217.05 \$ 8,929.50



#### 6 <u>Capital Commitments</u>

There are no capital commitments at balance date (2014 Nil)

#### 7 Contingent Assets and Liabilities

As at 30 June 2015 all possible overpayments of wages have been recovered.

#### 8 Changes in Accounting Policies

There have been no changes in accounting policies since 30 June 2014.

#### 9 Lease Commitment

With effect from 1 August 2014, the CDHB and the Trust agreed a Deed of Variation and Renewal of Lease for the rental of the building. No rent is payable for the period 1 August 2014 to 31 July 2015 and the lease was renewed for a period of 4 years, expiring on 31 July 2018.

A further rent free period has been agreed for 1 August 2015 to 31 July 2016. Thereafter the rent payable is subject to negotiation between the CDHB and the Trust.

#### 10 Related Party Transactions

There have been no related party transactions during the year under review

#### 11 Going Concern

For the year ended 30 June 2015 the Trust recorded a surplus of \$120,526 (2014 loss \$131,539) The Trust continues to be reliant on a combination of both government funding and donations to fund its services. The Board and Management are committed to the ongoing financial viability of the Trust. The Trust works with a large of families with vunerable children, it also operates as a responsible employer. It is the intention of The Trust Board that every attempt will be made to hold sufficient reserves(a minimum of 3 months operating costs) to cover these expenses in the unlikely event of the centre having to close The recently established Foundation will help generate long term funding for the Trust.

#### 12 Audit

These financial statements have been audited

These notes are to be read in conjunction with the Independent Auditor's Report

	Note 13 Recognition of Donations Received	ved During Year to 30th June 2015		Corresponde 2046
	<ul> <li>The Champion Centre would like to acknowle thanks; all donations received during the fina</li> </ul>		\$	Carry over to 2016
	ending June 2015	anciai year		
Cham	Donations over two hundred dollars			
Champ	ion Supporters of The Champion Centre Air Rescue Services		45 000 00	
	ANZ NZ Staff Foundation		15,000.00 15,000.00	
	Bishopdale Burnside Rotary		1,000.00	
	Burrows Charitable Trust		5,000.00	
	Canterbury Branch of NZFGW Trust		500.00	
	Canterbury Community Trust		40,000.00	40,000.00
	Canterbury Community Trust (Need Help Nov	v Fund)	40,000.00	1,960.00
	Christchurch City Council		10,000.00	
	Christchurch City Council		1,500.00	
	Christchurch North Lions Club Community Organisation Grants Board		200.00 5000.00	
	Dove Charitable Trust		20,000.00	
	Dublin Street Charitable Trust		20,000.00	98,438.00
	E B Millton Charitable Trust		20,000.00	00,700.00
	E B Millton Charitable Trust		30,000.00	30,000.00
	Elizabeth Ball Charitable Trust		8,000.00	,
	Farina Thompson Trust		9,000.00	
	First Sovereign Trust		5,000.00	
	George Sevicke Jones Charitable Trust		2,000.00	
	Guides New Zealand		300.00	
	Harcourts Foundation		4000.00	
	IHC Foundation Nott Trust		3,800.00 1,500.00	
	J & M Ferrier Charitable Trust		2,500.00	
	Jones Foundation		5,000.00	
	Kirby Trust		5,000.00	
	Kiwibank		_,	2,985.00
	Lions Club of Woodend		250.00	•
	Lois McFarlane Charitable Trust		7,000.00	
	Lower Shotover Women's Institute		200.00	
	Loyal Riccarton Lodge		1,200.00	
	Mackenzie Charitable Trust		7,500.00	1,653.00
	Mainland Foundation		7,500.00	
	Maurice Carter Charitable Trust ME James QSM Charitable Trust		5,000.00	
	ME James QSM Charitable Trust		38,000.00 4,153.00	
	NZ Charitable Foundation		10,000.00	
	The NZ Music Foundation		2,609.00	
	NZ Lotteries Grant Board		30,000.00	30,000.00
	Pub Charity		5,000.00	
	Riccarton Inner Wheel		600.00	
	Robert & Barbara Stewart Charitable Trust		8,000.00	
	Rotary Club of Chch North		500.00	
	Save the Children NZ		500.00	4 4 5 5 5 6 5
	S J Charitable Trust		42,000.00	14000.00
	Southern Trust St Kentigerns Burwood		5,000.00 100.00	
	Te Anawai Trust		200.00	
	Te Pou		8264.00	
	The Beacham Foundation		1,000.00	
	The Philip Brown Fund		2,500.00	
	The Trusts Community Foundation		10,000.00	
	Threefold Foundation Ltd		1,000.00	
	Todd Foundation		75,000.00	47,464.00
	Un Cadeau Charitable Trust	-	25,000.00	19,823.00
	_	\$ 5	47,376.00	286,323.00
<u>Individua</u>				
	Abrahamson J & M		600.00	
	Adrienne Lady Stewart Atkins N		200.00	
	Barry Connor Design		250.00 1,000.00	
	Blackwell WJ		600.00	
	Burdon RA		5,000.00	
	Busch M		200.00	
	Chambers FE		1,000.00	
	Chesney A & T		1,200.00	
	Cowie A		250.00	
	Curry PA & CS		3,000.00	
	Daniel GH	8.4 1.6 -	600.00	
	Ewing R	Marriotts	200.00	
	_	14. m		

Audit Partnership Christchurch, NZ



Goomes MW	429.00	
Gostomski-Fry P & C	440.00	4 700 00
P Grant Builders	000.00	1,700.00
Hurford LC & BR	200.00	
Hutchison M	26,350.00 400.00	
Hutchison M Saxophone sale Keir J	540.00	
Kilbride M	500.00	
Kofoed P & A	360.00	
Latz PW &KA	240.00	
Lobblinn Farms Ltd	5,000.00	
Lothian F	240.00	
Lucas R	400.00	
Marshall T & S	240.00	
Mitchell S	440.00	
Mora AK	600.00	
Mortlock S & B	1,200.00	
Moseley AJ	600.00	
Murphy SP & MJ	5,000.00	
Nesbit Ms L	100,000.00	74,493.00
Peters JL	120.00	,
Pinney JM	252.00	
Pon DR J	500.00	
NZ Premier Wines	1000.00	
Proctor T	240.00	
Redwood Physio	1,040.00	
Robbies Bar & Bistro	1,200.00	
Roberts G & L	252.00	
Robertson RW	2,000.00	
Rothera GP and Bellette CR	1,000.00	
Shannon MC	2,000.00	
Simmonds R	200.00	
Simons N & M	260.00	
Simpson JA	1,000.00	
Somerville LM	294.00	
Steele K and Kirkness L	240.00	
Stock DJ	2,500.00	
Stock H	2,500.00	
Culling A I	800.00	
Sullivan AJ		
Toothill DM	600.00	
Toothill DM	600.00	
Toothill DM Williams P & S	600.00 250.00	
Toothill DM Williams P & S Winstone J	600.00 250.00 400.00	
Toothill DM Williams P & S Winstone J Wright MA	600.00 250.00 400.00 250.00	\$76,193.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations	600.00 250.00 400.00 250.00 3,479.00	\$76,193.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00	3,401.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00	
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00 -4,126.00 -2,609.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00	3,401.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00 -4,126.00 -2,609.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00 -4,126.00 -2,609.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club)	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00 -3,661.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00 -3,661.00 9,744.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00 -3,661.00 9,744.00 342.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club	530.00 -3,661.00 -3,000.00 -3,000.00 -3,000.00 -3,000.00	3,401.00 1,391.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd	530.00 -\$6,735.00 -3,661.00 -3,000.00 -3,000.00 -3,600.00 -3,601.00 -3,000.00 -1,694.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books	530.00 -\$6,735.00 -3,661.00 -3,000.00 -3,000.00 -3,664.00 -3,000.00 -1,694.00 -3,000	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle	600.00 250.00 400.00 250.00 3,479.00 \$179.656.00 -4,126.00 -2,609.00 -\$6,735.00 530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café	\$600.00 250.00 400.00 250.00 3,479.00 \$179,656.00 -4,126.00 -2,609.00 -\$6,735.00 \$530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School	530.00 -\$6,735.00 -\$6,735.00 -\$3,661.00 -\$1,694.00 -\$1,694.00 -\$1,600 -\$1,000	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School	530.00 -\$6,735.00 -\$6,735.00 -\$6,600 -\$6,00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof	530.00 -\$6,735.00 -\$6,735.00 -3,661.00 -3,679.00 -3,661.00 -3,661.00 -3,661.00 -3,661.00 -3,661.00 -3,744.00 -3,799.00 -3,661.00 -3,779.00 -3,779.00 -3,779.00 -3,779.00 -3,770.	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast	530.00 -\$6,735.00 -\$6,	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 215.00 2,471.00 511.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels Silent Auction	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 2,471.00 511.00 422.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels Silent Auction St Andrews College	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 2,471.00 511.00 422.00 600.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels Silent Auction St Andrews College Stewart Elizabetha, Julia and Emily	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 215.00 2,471.00 511.00 422.00 600.00 683.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels Silent Auction St Andrews College	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 215.00 2,471.00 511.00 422.00 600.00 683.00 1,500.00	3,401.00 1,391.00 \$4,792.00
Toothill DM Williams P & S Winstone J Wright MA General Donations under \$200  Reseach Donations The Tindall Foundation Harcourts Resarch Project  Events  Avonside Girls High School Bartercard Event Battle of the Rebuild (Rolleston Rugby Club) Battle of the Rebuild To Foundation Christs College Chapel Clare Daly / Open Home Dynamic Controls Social Club Edukiwi Ltd Entertainment Books Flow Hot Yoga Givealittle Honey Pot Café Paparoa Primary School Rangiora High School Robin van Hoof Russley Golf Club Breakfast Scenic Circle Hotels Silent Auction St Andrews College Stewart Elizabetha, Julia and Emily	600.00 250.00 400.00 250.00 3,479.00 \$179,656.00  -4,126.00 -2,609.00  -\$6,735.00  530.00 1335.00 250.00 -3,661.00 9,744.00 342.00 3,000.00 1,694.00 3,979.00 2515.00 1614.00 517.00 629.00 400.00 215.00 2,471.00 511.00 422.00 600.00 683.00	3,401.00 1,391.00 \$4,792.00

ayroll Giviving
Christchurch Casino
Churchill T
Delaney J
Dynamic Controls



Foster-Cohen S Gadd D McMurtrie EM Nissen E

\$6,147.00

#### Total Donations to be carried forward to 12 Months 30 June 2016

368,172.00

#### Total Donations Received During the 12 Months to 30th June 2015

755,734.00

Add Donations Carried Forward from 12 Months to 30th June 2014

333,407.00

1,089,141.00

Less Donations To be Carried Forward to 12 Months 30th

June 2016

368,172.00

#### Total Fund Raising as per the Accounts

\$720,969.00

#### Gifts in Kind

#### Gifts in Kind

Christchurch Press
Dynamite Signs
Hairy Lemon
Jenson C
New Zealand Post (Community Post)
Pegasus Bay Electric
Rheel Group
Rotary Club South

Advertising Signage Web site Photography Postage Chair For a Child Subsidised IT Chair For a Child

It should be noted that the Champion Centre appreciates all donations no matter the amount. However for reporting purposes we are only listing donations over \$200. Should we have missed your donation on the above list please accept our apologies. Please contact us and we will correct the omission and acknowledge it in the next annual report.

This statement is to be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report



## Page 11

# CHRISTCHURCH EARLY INTERVENTION TRUST

## Note 14 Fixed Assets As At 30 June 2015 Computer Equipment & Software

Details	Cost	Dep'n To 30/6/14		Date P	Purchases	Sales	Loss on	Dep'n	Current Yr	7. T. 20/014F	Book Value
Canon i V5210 Data Projector	0						Sales	Rate S.L.	Dep'n	CI /0/0C OI II dag	30/6/15
Aper I apton	3,196.00	-3,196.00	0.00	Aug-04		0.00	0.00	20%	000	3 108 00	(
My World Software	1,355.55	-1,355.55	0.00	May-05				20%	00.0		o.
HP Compan Computer (Telecom Boints)	455.00	-455,00	0.00	Jun-05		0.00	0.00	20%	000		o o
Acer Est appear	1,255.00	-1,255.00	0.00	Nov-06				20%	000	•	o o
Drink Board & Committee (** Street and Bullet a	1,280.00	-1,280.00	0.00	Feb-06				20%	00.0		o (
Code and a Computer (x Sunrise Rotary)	3,089.44	-3,089.44	00.00	Dec-06				20%	0.00		.0
Codaprint Software Licence	249.00	-249.00	00.00	Sep-06			000	20%	0.00	φ	.0
Dell Computer	867,00	-867.00	000	0-0-0-0		0.00	0.00	%0Z	0.00	-249.00	0.
HP Intel Celeron Computer (Telecom Points)	1.335.00	-1 335 00	800	Mar 03				20%	00.0	-867.00	0.
Panasonic Digital Camera	370.20	-370.00	0.00	Mar-07				20%	00.00	-1,335.00	0
Blue Tooth Headset	388 73	02.0.70	9.0	70-11nc				20%	00'0		
Tri Tech 3 Computers	5 310 00	-300.73	0.00	Oct-07				20%	00.0		Ö
	725.00	725.00	900	70-Unc				20%	0.00	4,	Ċ
Touch Screen	1 265 00	1 265 00	00.0	Feb-08				20%	0.00		Ö
Touch Screen	1 265 00	1 265 00	0.00	OCI-08				20%	0.00	Ŧ	ic
Laptop	2 726 00	7.726.00	0.00	Dec-08				20%	0.00		öc
10 PC x Rheel Group	200.00	7,420,00	0.00	Feb-09				20%	0.00		o c
Server x Rheel Group	9,300.00	-7,130.00	2,170.00	Ang-10				20%	-1.860.00		310
21 an Tone v Phool Grain	2,540.00	-1,947.33	592.67	Aug-10				20%	-508 00	-2,000.00	310.
Erops Solution Floring Process	3,000.00	-2,050.00	950.00	Feb-11				20%	00.009-	2,433.33	04.
Social Columbia Electronic Filing System	27,500.00	-16,958.33	10,541.67	Jun-11				20%	-5 500 00	72,459.20	350.
Software 8 1-1-11 R	4,870.00	-3,003.17	1,866.83	Jun-11				20%	974.00		5,041.
Sortware & Install Backup System	6,379.00	-3,933.72	2,445.28	Jun-11				20%	4 275 90		892.
Fraame Solutions- Electronic Filing System	3,000.00	-1,700.00	1,300.00	Aug-11				20%	00.672,1-		1,169.
Fraame Solutions- Electronic Filing System	3,000.00	-1,650.00	1,350.00	Sep-11				906	-600.00		700.
Fraame Solutions- Electronic Filing System	3,000.00	-1,600,00	1,400.00	Oct-11				%0% %0%	-600.00	-2,250.00	750.
Rheel Group 2 Lap Tops	1,963.00	-817.92	1,145.08	Mar-12				70% 70%	-600.00		800.
Rheel Group 2 Acer Laptops	1.398.00	-512.60	885 40	A10-12				20%	-392.60	7	752.
Canon NZ Ltd Overhead Projector	1,683.48	-533 10	1 150 38	Dec. 12				20%	-279.60	-792.20	605.
Rheel Group 3 Lap Tops	1.695.65	-536.96	1 158 60	000 12				%0Z	-336.70		813,
Acer Travelmate lap Top	1.052.70	-122 82	920.80	7 - 200				%0Z	-339.13		819.
Acer V3 772G For Tobii Eve Reader	2 564 05	170 04	0 200 44	2007				%02	-210.54	-333.36	719.
Comad L2206TM Computer & Programes	5,057.00	10.034	4 000 40	Mai-14				20%	-512.81	-683.75	1,880.
H Stock finad & Case	מי יבמי	- 100.07	4,000.43	May-14	6			20%	-1,011.40	-1,179.97	3,877.
Rheel Groun Lan Tons				Aug-14	1,059.12			20%	-176.52	-176.52	882.
Link Assistive Software for Tobii Eve				Aug-14	686.96			20%	-114.49	-114.49	572.
S Camenter Inad Case & Y Marranty				Sep-14	608.76			20%	-91.31		517.
Sheel Grain 2 Aper Travelmate D255				Oct-14	963.24			20%	-144.49	-144.49	818.
Sicol Cloup 2 Acel Havelliate 1 200				Oct-14	1,901.74			20%	-602.22	-602.22	1,299.
Total Computer Equipment & Software	103 124 BD	75 750 75	25 467 44	*	240			1			
		10:106:10	25, 107, 44	ı	2,419.62	0.00	0.00	11	-16,729.61	-84,696.97	23,657.

Audit Partnership Christchurch, NZ Marriotts

# CHRISTCHURCH EARLY INTERVENTION TRUST

## Note 14 Fixed Assets As At 30 June 2015

Details         Cost         300F/14 and Market         Name of the product	Clinic Equipment									n W
33 TV 54946473/78 Donated By Andrew Menthers 1866 78 1	Details	Cost	Dep'n To 30/6/14	Book Value				Current Yr	Dep'n To 30/6/15	Book Valu
Part	Philips 33" Tv 34pt4873/79r Donated By Andrew Merhtens	1,865.78	-1,865.78	0.00	Jan-01		10%		1000	30/0/13
Oxide Equipment (it of seasone) (it of	lape Recorder	180.00	-180.00	0.00	Mar-02		5 %	0.00	8/.cax,r-	0
Condent Assessment Kit   But   State   Condent Assessment Kit   But   Condent Assessment Kit   Condent Assessment Kit   But   Condent Assessment Kit   Condent	Listening Equipment	2,439.69	-2,439.69	0.00	Jan-03		20,0	0.00	-180.00	0
Option Toys         1,00000         1,00000         0.00         58p-03         1,000	Intant Toddler Assessment Kit	841.34	-841.34	0.00	Mav-03		5 5	0.00	-2,439.69	0
Equip (spiral)         92.00         -92.00         0.00         -92.00         -9	Fisher-Price Toys	1,000.00	-1,000.00	0.00	Sen-03		% 10.8	0.00	-841.34	0
1,700.00   3,43.01   3,4	2 Sebel Chairs	92.00	00 26-	900	Sep 03		10%	0.00	-1,000.00	0
MANY LIVE SECTION LINE SERVENON (TORS)         1,720.0	Sports Equip	343.01	-343 01	0.0	Sep-03		10%	0.00	-92.00	0
NAME of Same and Experiment Rich Same and Experi	Aust Multi Sensory(Toys)	1 720 00	-1 720 00	0.0	24p-03		10%	0.00	-343.01	0
Olgale         Chair         6,897 01         6,997 01	Cannon MVX10 Video Camera	2.546.06	-2 546 06	0.00	Sep-03		10%	0.00	-1,720.00	0
Digital Connear         Canada         Canada <t< td=""><td>Saturn Chair</td><td>6.897 01</td><td>-6 897 01</td><td>0.00</td><td>Dac-03</td><td></td><td>10%</td><td>0.00</td><td>-2,546.06</td><td>0</td></t<>	Saturn Chair	6.897 01	-6 897 01	0.00	Dac-03		10%	0.00	-2,546.06	0
Sheep Press CD Training Kit         866.91         -866.92         -866.92         -866.92         -866.92         -866.92         -866.92         -866.93         -866	Sonny Digital Camera	513.77	-513.77	0000	May-04		10%	0.00	-6,897.01	0
Second Companies   Second Comp	Harcourt Brace Assessment Kit	856.91	-856 91	8 6	May 04		10%	0.00	-513.77	0
Part	Black Sheep Press CD Training Kit	462.36	-462.36		May-04		10% 30.5	0.00	-856.91	0
plan 2 Draw Filing Cabinet         169.00         -164.78         4.22         Octood         10%         0.00           Chalis         Chalis         1.65.00         2.61.14         4.22         Octood         10%         4.22           Chalis         Chalis         1.65.00         -2.61.14         41.35         Dec-04         10%         -4.05           Sid 00         -2.61.14         41.35         Dec-04         10%         -4.05         10%         -4.05           Als 120 Longed Druk & Try Unit         54.60         -0.05.06         48.17.60         10.00         -0.00         10%         -4.05         -4.05         10%         -4.05         -4.05         -4.05         -4.05         10%         -4.05         -4.05         10%         -4.05         -4.05         10%         -4.05         -4.05         -4.05         10%         -4.05	Assessment Kit	897.04	-897 04	000	10-04		% 20.	0.00	-462.36	0
Chosessment Kit         2,725.40         2,611.64         1,326         October         10%         4,22         1,356         2,356         4,356         1,346 </td <td>2 Europlan 2 Draw Filing Cabinet</td> <td>169.00</td> <td>-164 78</td> <td>4 22</td> <td>Cot O</td> <td></td> <td>% 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5</td> <td>0.00</td> <td>-897.04</td> <td>0</td>	2 Europlan 2 Draw Filing Cabinet	169.00	-164 78	4 22	Cot O		% 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5	0.00	-897.04	0
Solided Book & Toy Unit	2 Maxit Chairs	2.725.40	-2 611 84	113.56	Oct-04		10%	-4.22	-169.00	0
10%   400 B   3316.00   3,316.00   1,000 B	Double Sided Book & Toy Unit	546 00	-505.05	40.95	Apr.05		10%	-113.56	-2,725.40	0
### Second Process	2 Special Needs Trikes Donated by Variety Club	3.316.00	-3 316 00	50.0	200		10%	-40.95	-546.00	0
um & Mallet         656.60         481.52         7.10.00         Apr-06         10%         -89.78           Sessessment Kits         491.62         147.64         Jan-07         10%         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -55.66         -50.14         -5	Pioneer DVD Recorder	897 76	27.28.06	110 70	NovoR		%0.	0.00	-3,316.00	0
Assessment Kit         Gentles         443.52         147.84         Jah-70         10%         -55.66           Godworking Mobile Sink Banch         Godworking Mobile Sink Banch         493.32         -47.84         Jah-70         10%         -55.66           Fequivement Drum & Marimba Pentatonic         390.00         104.00         Mar-77         10%         -53.00           TAssessment Kils         Gaz. 60         -45.86 44         173.39         Apr-77         10%         -53.00           Quipment x CWF Hamilton         734.90         -386.74         188.74         Feb-07         10%         -53.60           Chair x CWF Hamilton         734.50         -494.75         1887.46         Feb-07         10%         -73.50           Chair x CWF Hamilton         734.50         -494.75         1887.46         Feb-07         10%         -73.50           Chair x CWF Hamilton         734.50         -494.75         1987.46         10%         -73.50         10%         -73.50           Chair x CWF Hamilton         734.50         1,726.67         1,724.44         Jul-06         10%         -72.30         10%         -72.30           Jamera         2,500.00         -1,726.67         1,724.44         Jul-06         10%	Log Drum & Mailet	555.60	-481 52	74.08	40v-03		10%	-89.78	-867.83	29
Cookworking Mobile Sink Banch         493.33         -361.78         111.54         Jan-107         10%         -581.4           Feulpment Dzemble Drum & Marimba Pentatonic         390.00         -286.00         104.00         Mar-07         10%         -39.00           Equipment Dzemble Drum & Marimba Pentatonic         390.00         -286.00         104.00         Mar-07         10%         -33.00           quipment x CWF Hamilton         7,345.01         -5,447.65         138.21         Feb-07         10%         -53.50           Chair x CWF Hamilton         7,345.01         -5,447.65         138.24         Feb-07         10%         -72.30           Chair x CWF Hamilton         7,345.01         -5,447.65         138.24         Feb-07         10%         -72.30           Chair x CWF Hamilton         7,345.01         -1,726.67         1,284.76         Feb-07         10%         -72.30           Chair x CWF Hamilton         7,23.00         -1,645.83         864.17         Dec-07         10%         -72.30           Cradic         Trolley x3         Argental         Argental         Argental         10%         -73.40           Siment         Gradic         1,133.22         -617.59         Apc.23         Aug.08         Aug.08 <td>CSBS Assessment Kit</td> <td>591.36</td> <td>-443 52</td> <td>74.70</td> <td>00-ldc</td> <td></td> <td>%0!</td> <td>-55.56</td> <td>-537.08</td> <td>18</td>	CSBS Assessment Kit	591.36	-443 52	74.70	00-ldc		%0!	-55.56	-537.08	18
Equipment Dzemble Drum & Marimba Pentatonic         390.00         -288.00         104.00         Maranot         10%         -48.33           T Assessment Kils         632.60         -458.64         173.97         Apr.07         10%         -39.00           Upwent X CWF Hamilton         534.99         -458.08         138.21         Feb-07         10%         -53.50           Chair x CWF Hamilton         7,345.01         1,475.65         1,874.56         1,887.46         Feb-07         10%         -53.50           Cradit x CWF Hamilton         7,23.00         -1,726.67         1,073.33         May-08         10%         -723.00           Cradit Trolley x3         2,800.00         -1,726.67         1,073.33         May-08         10%         -73.00           Cradit Trolley x3         2,800.00         -1,726.67         1,073.33         May-08         10%         -73.00           Cradit Trolley x3         3,111.11         -1,645.83         884.17         Dec-07         10%         -73.00           Cradit Trolley x3         4,623.33         Aug-08         Aug-08         10%         -10.80         10%         -10.80         10%         -10.80         10%         -10.80         10%         -13.00         10%         -13.50 <td>L&amp;A Woodworking Mobile Sink Banch</td> <td>493.33</td> <td>-361 78</td> <td>131 55</td> <td>Mar 07</td> <td></td> <td>10%</td> <td>-59.14</td> <td>-502.66</td> <td>88</td>	L&A Woodworking Mobile Sink Banch	493.33	-361 78	131 55	Mar 07		10%	-59.14	-502.66	88
T Assessment Kits         632.60         458.64         173.97         Amarch         10%         -39.00           Quipment x CWF Hamilton         534.99         -396.78         138.21         Feb-07         10%         -53.26           Chair x CWF Hamilton         7.345.01         -5,47.55         1887.46         Feb-07         10%         -53.60           Chair x CWF Hamilton         7.345.01         -5,47.55         1887.46         Feb-07         10%         -72.30           Cradit x CWF Hamilton         7.345.01         -1,726.67         1,073.33         May-08         10%         -72.30           card Trolley x3         2.800.00         -1,645.83         884.17         Dec-07         10%         -72.30           cand ale         1.046.67         1,244.44         Jul-08         10%         -311.11           sment Equipment         1,645.83         84.17         Dec-07         10%         -360.00           crade         1,645.83         84.17         1,04-08         10%         -31.11           sment Equipment         1,645.83         11.24         Jul-08         10%         -10.38           n & Language Manual         1,385.00         -113.75         113.26         340.00         10%	Music Equipment Dzemble Drum & Marimba Pentatonic	390.00	-286.00	104 00	Mar-07		% 01 80 80 80 80 80 80 80 80 80 80 80 80 80	-49.33	-411.11	82
quipment x CWF Hamilton         534.99         -396.78         138.21         Feb-07         10%         -63.26           Chair x CWF Hamilton         7,345.01         -5,447.56         1,887.46         Feb-07         10%         -53.50         -72.30           craft Trolley x3         2,800.00         -1,726.57         1,289.96         59p-07         10%         -72.30         -72.30           2,800.00         -1,726.57         1,073.33         May-08         10%         -72.30         -72.30           2,800.00         -1,645.83         854.17         Dec-07         10%         -72.30         -72.30           Cradle         3,111.11         -1,866.67         1,244.44         Jul-08         10%         -19.50           Cradle         10,43.82         426.23         Aug-08         10%         -19.50           Acade         10,43.82         -617.59         426.23         Aug-08         10%         -19.50           Acade         10,43.82         -617.59         426.23         Aug-08         10%         -19.50           Acade         10,43.82         -617.59         426.23         Aug-08         10%         -19.50           Acade         10,43.82         -77.66         Ap.	2 x SLT Assessment Kits	632.60	-458 64	173 97	Apr-07		, o %	-39.00	-325.00	99
Chair x CWF Hanilton         7,345.01         -5,447.55         1,897.46         Feb-07         10%         -53.50           craft Trolley x3         723.00         -494.05         228.95         Sep-07         10%         -72.30           2,800.00         1,726.67         1,073.33         May-08         10%         -72.30           2,800.00         -1,726.67         1,073.33         May-08         10%         -280.00           2,800.00         -1,726.67         1,073.33         May-08         10%         -260.00           2,500.00         -1,446.83         854.17         Dec-07         10%         -260.00           3,111.11         -1,866.67         1,244.44         Jul-08         10%         -31.11           5 ment Equipment         1,343.82         426.24         Jul-08         10%         -31.11           5 ment Equipment         1,359.20         -781.56         Apr-08         10%         -19.38           ard         1,359.20         -781.54         377.66         Apr-09         10%         -19.50           ard         1,359.20         -781.54         377.66         Apr-09         10%         -20.60           ard         1,459.30         1,46.38         1,4	Play Equipment x CWF Hamilton	534,99	-396.78	138.21	Feb-07		20%	-63.26	-521.90	110
craft Trolley x3         723.00         -494.05         228.96         Sep-07         70.00<	Saturn Chair x CWF Hanilton	7,345.01	-5,447.55	1,897,46	Feb-07		10% 10%	-53.50	-450.28	80 5
Samera         2,800.00         -1,726.67         1,073.33         May-08         10%         -280.00         -280.00         -250.00         -104.38	Framecraft Trolley x3	723.00	-494.05	228.95	Sep-07		10%	-72.30	-0, 162.U3 566.35	1,162
2,500.00 -1,645.83 854.17 Dec-07 10% -250.00 -1,1 11.11 -1,866.67 1,244.44 Jul-08 10% -311.11 -1,866.67 1,244.44 Jul-08 10% -311.11 -1,866.67 1,244.44 Jul-08 10% -104.38 1.55 Sep-08 195.00 -113.75 81.25 Sep-08 10% -19.50 10% -19.50 10% -135.92 342.19 -165.38 176.81 Sep-09 10% -20.60 10	Piano	2,800.00	-1,726.67	1,073.33	May-08		10%	-280.00	-206.33	703
3,111.11 -1,866.67 1,244.44 Jul-08 10% -311.11 1.043.82 -617.59 426.23 Aug-08 10% -104.38 1.95.00 -113.75 81.25 Sep-08 10% -135.92 10% -135.92 10% -165.38 176.61 Apr-09 10% -165.38 176.81 Sep-09 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -3679.17 5,150.83 May-10 10% -3679.17 5,150.83 May-10 10% -283.32 -138.84 194.39 May-10 10% -28.08 10% -28.08	Sony Camera	2,500.00	-1,645.83	854.17	Dec-07		10%	-250.00	-1 895 83	809
1,043.82 -617.59 426.23 Aug-08 10% -104.38 195.00 -113.75 81.25 Sep-08 10% -19.50 10% -19.50 10% -135.92 135.92 -781.54 577.66 Apr-09 10% -135.92 10% -135.92 342.19 -165.38 176.81 Sep-09 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -3.679.17 5,150.83 May-10 10% -138.84 194.39 May-10 10% -280.78 -116.99 163.79 May-10 10% -280.8	Sound Cradle	3,111.11	-1,866.67	1,244.44	90 <b>-</b> I∩C		10%	-311.11	-2.177.78	933
195.00 -113.75 81.25 Sep-08 10% 10% -19.50 10, 1,359.20 -781.54 577.66 Apr-09 10% -135.92 10% -165.38 176.81 Sep-09 10% -135.92 10% -34.22 205.95 -92.70 113.26 Jan-10 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -3,679.17 5,150.83 May-10 10% -883.00 -3,679.17 5,150.83 May-10 10% -333.23 -138.84 194.39 May-10 10% -280.88 10% -	Assessment Equipment	1,043.82	-617.59	426.23	Aug-08		10%	-104.38	-721 9R	324
1,359.20 -781.54 577.66 Apr-09 10% -135.92 10% 342.19 -165.38 176.81 Sep-09 10% -34.22 10% -205.95 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -20.60 10% -3,679.17 5,150.83 May-10 10% -3,679.17 5,150.83 May-10 10% -3,33.23 -138.84 194.39 May-10 10% -28.08	Scales	195.00	-113.75	81.25	Sep-08		10%	-19.50	-133.25	92
342.19 -165.38 176.81 Sep-09 10% -34.22 205.95 -92.70 113.26 Jan-10 10% -20.60 10% -20.60 10% -70.25 8,830.00 -3,679.17 5,150.83 May-10 10% -883.00 -333.23 -138.84 194.39 May-10 10% -28.08 10% -28.08	Keyboard	1,359.20	-781.54	577.66	Apr-09		10%	-135.92	-917 46	441
205.95 -92.70 113.26 Jan-10 10% -20.60 10% -20.60 10% -20.60 10% -70.25 20.60 10% -70.25 20.60 10% -70.25 20.60 10% -3.679.17 5,150.83 May-10 10% -883.00 -2.80.78 -116.99 163.79 May-10 10% -28.08	Speech & Language Manual	342.19	-165.38	176.81	Sep-09		10%	-34.22	-199.60	142
702.52 -292.72 409.80 May-10 10% -70.25 8,830.00 -3,679.17 5,150.83 May-10 10% -883.00 333.23 -138.84 194.39 May-10 10% -33.32 280.78 -116.99 163.79 May-10	Wester Pdychology	205.95	-92.70	113.26	Jan-10		10%	-20.60	-113.29	60
8,830.00 -3,679.17 5,150.83 May-10 10% -883.00 333.23 -138.84 194.39 May-10 10% -33.32 280.78 -116.99 163.79 May-10 10% -28.08	PLS 4th Edition (Pearsons) (X Variety Club)	702.52	-292.72	409.80	May-10		10%	-70.25	-362.97	336
333.23 -138.84 194.39 May-10 280.78 -116.99 163.79 May-10	Smart Board	8,830.00	-3,679.17	5,150.83	May-10		10%	-883.00	-4.562.17	4 267
280.78 -116.99 163.79 May-10 10% -28.08	Samsung Camcorde (X Variety Club)	333.23	-138.84	194.39	May-10		10%	-33.32	-172.16	161
	Boardmaker (X Variety Club)	280.78	-116.99	163.79	May-10		10%	-28.08	-145 07	135
								i i I		-

## Marriotts

Audit Partnership Christchurch, NZ

LS
TRIE
Z
2
Z
Æ
2
Щ
7
<b> </b>
RLY II
EARLY II
H EARLY II
RCH EARLY II
JRCH EA
JRCH EA
JRCH EA
RISTCHURCH EARLY II
STCHURCH EA

Note 14 Fixed Assets As At 30 June 2015	115			CHRIS	CHRISTCHURCH EARLY INTERVENTION TRUST	H EARL	/ INTER	/ENTION	TRUST		
Various Toys (X Variety Club)	1.183.47	-493 11	690 36	May 10							
Play & Learn Toys	980.90	-147 14	833 77	120 12				10%	-118.35	-611.46	572
Koolstrider Buggie	1 917 59	-11186	1 805 73	Jan 12				10%	60.86-		735
Tobi PC Eye Reader	6 945 00	347.05	0,000.13	100-13				10%	-191.76		1 613
NZCER Assessment Tool	326.09	27.140-	0,397.73	Jan-14				10%	-694.50	-1	5,903
		2	10.7.0	Apr-14				10%	-32.61		285
Total Clinic Equipment	72,631.87	-48,745.89	23,885,98		000	900	000	1			
						8.0	0.00	Н	-4,680.78	-53,426.67	19,205
Furniture & Fittings											
Details	Cost	Dep'n To 30/6/14		Date Purchased	Purchases	Sales	Loss on	Dep'n	Current Yr	Dep'n To 30/6/15	Book Value
First Aid Kit	231.46	-231 46	30/6/14	May			0000	rate 3.L.	neb.u		30/6/15
Mural-New Buildings	755.00	-755 00	00.0	May-U1				10%	0.00	-231.46	0
F&P Fridge	656.00	-656.00	000	10-line				10%	0.00		0
Cushions	1,853,84	-1.853.84	000	10-0-1				10%	0.00		0
Green Leather Lounge Suite Donated By Smith City	3,555.56	-3,555.56	0.00	Jun-01				10%	0.00		0
Coffee Table Donated by Smith City	244.44	-244.44	0.00	Jun-01				.10%	0.00	ማ	0
J Flyer Bean Bags	337.60	-337.60	0.00	10-101				10%	0.00		0.
Framecraft Mayfair Interview Chair	434.80	-434.80	0.00	Oct-01				10%	0.00		Ö
Framecraft Chair & Table	220.00	-220 00	000	Oct of				%0L	0.00		0.
Bill Thompson Painting	448.00	-448 00	00.0					10%	0.00	-220.00	.0
Simpson Mercury Upright Range	770.00	770.00	900	201-02				10%	0.00	-448.00	0.
F&P Nemo Dishwasher	978 00	97.8.00	0.00	rep-02				10%	0.00	-770.00	0
JG Davies Footstool	257.77	-257 77	000	Apr-02				10%	0.00	-978.00	0
JG Davies Bookcase	515.55	1201.11 1515 55	0.00	Aug-03				10%	0.00		o.
Dishwasher	324 44	-302.81	21.63	Aug-03				10%	00.0		0.
Enviro Master Heat Pump	2480.00	-2.232.00	248.00	10-10-10-10-10-10-10-10-10-10-10-10-10-1				10%	-21.63		Ö.
Simpson Dish Washer	559.11	-344.26	214.85	70-000				10%	-248.00	-2,480.00	0,
50 Chairs	4799.00	-1.839.62	2 959 38	A10-10				70% 10%	-55.91	-400.17	158.
Fridge	434.78	-148.55	286.23	Feb-11				10% 10%	-479.90 -43.48	-2,319.52 -192.03	2,479.
Total Furniture & Fittings	19,855.35	-16,125.27	3.730.08	1,*	00.0	000	9	ļ	6 6 6		
						3	9.0	Ü	-646.92	-16,974.19	2,881.16
Office Furniture & Equipment											
Details	Cost	Dep'n To 30/6/14		Date Purchased	Purchases	Sales	Loss on	Dep'n	Current Yr	Dep'n To 30/6/15	Book Value
Mod Station (100139 V Edmon) Name Called	000						Calco	Nate 3.L.	neb.u		30/6/15
Table & Chairs (2)(100135 X Forages) - New Building Table & Chairs (2)(100142 X Forages) New Building	323.89	-323.89	0.00	May-01				10%	0.00	-323.89	0.
Work Station (187657 Whiteoulls-New Building	410.00	-410.00 -495.00	00.00	May-01				10%	0.00		0.
Filing Cabinet (187657 Whitcoulls)-New Building	239.11	-239.11	0.00	May-01				10% 10%	0.00		o o
Feries(2) (100169 Furnware)-New Building	294.00	-294.00	0.00	Jun-01				10%	00.0	-294.00	o c
										***	17

Marriotts Audit Partnership Christchurch, NZ

Page 13

ST
SI
œ
$\vdash$
Z
0
F
Z
Ш
~
ш
F
Z
~
⋖
Ш
I
$\overline{\mathbf{c}}$
Ž
$\supset$
I
ပ္ပ
7
$\approx$
¥
六

Note 14 Fixed Assets As At 30 Line 2015				CHRIS	CHURC	CHRISTCHURCH EARLY INTERVENTION TRUST	INTERVI	ENTION	rrust		
2 Drop Side Trolly(100477 Frame Craft-New Building	0000	0000	0								,
In Davise Storage Units	200,00	200.00	0.00	Jun-01				10%	0.00	00 000-	_
od Davies Storage Units	5,431.33	-5,431,33	0.00	Jun-01				100%		200.00	3
Whitcoulls Mobile Drawers	192.97	-192.97	00.00	Jul-01				2 6	0.00	-5,431,33	0
Smith City Coffee Table	275.30	-275.30	000	1 - 1				0.70 10.70	0.00	-192.97	0
Payless Plastics Storage Units	1 205 78	-1 205 78		5 5				30%	0.00	-275.30	0
JG Davies Storage Units	3 151 37	3 151 37	800	0-lac				10%	0.00	-1,205.78	0
JG Davies Storage Units	0,101.57	5,151,57	000	o-6nv				10%	0.00	-3,151.37	0
IG Davies Storage Units	20.100.6	20.100,85	0.00	Aug-01				10%	0.00	-9.501.62	O
Don't Tokin	2,386.00	-2,386.00	0.00	Aug-01				10%	000	-2 386 OD	
boald lable	220.00	-550.00	0.00	Sep-01				10%	000	4,366.00	0
Whitcoulls White Board	833.00	-833.00	0.00	Sep-01				200	0.00	00'000-	J 1
Whitcoulls Electronic White Board	2.350.00	-2.350.00	000	Sep.01				10%	0.00	-833.00	0
Whitcoulls Overhead Projector & Tripod	1 037 00	1 037 00	9 6	Sep-01				10%	0.00	-2,350.00	0
Whitebulls In/Our Boards	00,700,1	00.757	0.00	vep-u				10%	0.00	-1,037.00	0
Plactic Coatings 144 3 Mat Trailore	240.32	-540.32	0.00	Sep-01				10%	0.00	-540.32	
Control Contro	366.00	-366.00	0.00	Sep-01				10%	0.00	-366 00	) C
Jo Davies Storage Units	3,614.00	-3,614.00	0.00	Oct-01				10%	000	3 614 00	
Warehouse Stationery Work Station	468.65	-468.65	00:00	Nov-01				10%	9.0	00.410.6-	، د
Framecraft Computer Tables	1,795.55	-1,795.55	0.00	Nov-01				20%	0.00	-408.65	٠ •
JG Davies Storage Units	1,900,00	-1 900 00	000	Nov-04				0.01	0.00	-1,795.55	0
Whitcoulls Filing Cabinet	229 00	00.000;	000	0000				%0L	0.00	-1,900.00	0
Foragers 3 Drawers Unit	200 000	20.000	3 6	מביסו				10%	0.00	-229.00	0
G Davise Storage Unite	4 704 00	-293.33	0.00	Jan-02				10%	0.00	-293.33	0
C Design Change Units	4,704.00	-4,704.00	0.00	Feb-02				10%	0.00	-4.704.00	
JG Davies Storage Units	4,052.00	-4,052.00	0.00	Feb-02				10%	00.00	-4 052 00	) C
Framecraft Family Room & Office Furniture	2,602.00	-2,602.00	0.00	Mar-02				10%	000	00 209 6-	2 6
Whitcoulls Filing Cabinet	626.53	-626.53	0.00	Mar-02				10%	00.0	626.53	<b>,</b>
Whitcoulls Notice Board	395.76	-395.76	00.0	Apr-02				10%	000	305 76	3 (
JG Davies Storage Units	220.00	-220.00	0.00	Jun-02				10%	000	00.000	5
7 Chairs x Top Drawer	2455.46	-2,455.46	0.00	Oct-02				10%	800	220.00	ه د
Canon IR2200 Digital Copier	10695	-10,695,00	00.0	Jan-04				200	0.00	-2,455.40	٠ د
Brother HL 1430 Laser Printer	265	-265 00	000	10-04				10%	0.00	-10,695.00	0
Tambour 4 Level Filipo Cabinet	1352.62	1 002 00	07.07.0	+0-1m0				% <u>0</u>	0.00	-265.00	0
Filing Cabinet	20.5051	1,002.90	406.40	90-Inc				10%	-135.36	-1,218.26	135
	00.122	-121.37	100.19	Mar-US				10%	-22.76	-144.12	83
	408.00	-214.20	193.80	Apr-09				10%	-40.80	-255.00	153
	320.00	-138.0/	181.33	Feb-10				10%	-32.00	-170.67	149
Sony HXK-NX3UP Camcorder				Oct-14	2,504.00			10%	-187.80	-187.80	2,316
Beattle Air Conditioning Heat Pump Room 2				Nov-14	2,913.05			10%	-194.20	-194.20	2.718
				'							
Total Office Furniture & Equipment	66,408.15	-65,656.09	752.06	ı ıu	5,417.05	0.00	0.00	. !!	-612.92	-66,269.01	5,556
Other Fixed Assets											
Details	Cost	Dep'n To 30/6/14	Book Value	Date Purchased	Purchases	Sales	Loss on Sales F	Dep'n Rate S.L.	Current Yr Dep'n	Dep'n To 30/6/15	Book Value
Drapes	18,659.44	-18,659.44	0.00	Apr-01				10%	00.0	-18.659.44	Û
											93

Marriotts Audit Partnership Christchurch, NZ

Page 14

Note 14 Fixed Assets As At 30 June 2015	5			CHRIST	CHRISTCHURCH EARLY INTERVENTION TRUST	EARLY II	NTERVE	I NOITN	rRUST		
Playco Equipment	3.070.00	-3.070.00	000	Move 04							
Wall Paper	3 098 21	3 008 21	00.0	May-01				10%	0.00	-3.070.00	
Carpets	46 600 41	46,600,41	00.0	May-01				10%	00.00	-3,098 21	) C
Signage	005.00	14:000,01-	0.00	Jun-01				10%	0.00	-46 600 41	2 (
Swings & Things Play Ground Fournment	303.00	-905.00	0.00	Sep-01				10%	90.0	905.00	<b>)</b>
Played Edulopeot	486.84	-486.84	0.00	Sep-01				10%	800	-905.00	3
	3,882.49	-3,882.49	0.00	Sep-01				306	0.00	-486.84	0
riayco Equipment	405.60	-405.60	0.00	Sep-01				10%	0.00	-3,882.49	0
Johnson & Cousins	378.00	-378.00	0.00	Sep-01				%0L	0.00	-405.60	0
Playco Equipment	1,380.89	-1,380.89	0.00	Oct-01				10%	0.00	-378.00	0
Ivan Lange Play Equipment	11,965.99	-11,965.99	0.00	Oct-01				10%	0.00	-1,380.89	0
Communications System	3,847.87	-3,847.87	0.00	Nov-01				10%	0.00	-11,965.99	0
Johnson & Cousins	1,475.00	-1,475.00	0.00	Dec-01				10%	0.00	-3,847.87	0
Playco Equipment	154.40	-154.40	0.00	Dec-01				%0L	00.00	-1,475.00	0
Playco Equipment	225.60	-225.60	00.0	19 co-10				10%	0.00	-154.40	0
The Glass Room	1,700.00	-1.700.00	00.0	Feh-02		2	0	10%	0.00	-225.60	0
Air Conditioning	33,815.00	-33.815.00	000	Feb-02		0.00	0.00	10%	0.00	-1,700.00	0
Kelley Engravers	454.46	-454.46	000	Marino				10%	0.00	-33,815.00	0
Johnson & Cousins	5,801.89	-5.801.89	000	Mar-02				10%	0.00	-454.46	0
Sculpture	10.016.72	-10.016.72	00.0	Mar-02				10%	0.00	-5,801.89	0
Play & Learn Play Equipment	715.02	-715.02	00.0	Apr-02				10%	0.00	-10,016.72	0
Starex Playroom Equipment	1435	-1.435.00	00.0	20-14c				10%	0.00	-715.02	0
Building Alterations	8.251.07	-8 251 07	00.0	Morios				10%	0.00	-1,435.00	0
Carpet for Alterations	3 512 99	-3 512 00	90.0	Mai-04				10%	0.00	-8,251.07	0
Coulter Wireworks Heater Guard	460.00	368.00	0.00	Mar-04				10%	00.0	-3,512.99	0
Image Construction Alterations in Storeroom	4268.00	782.47	3 405 53	Apr-07				10%	-46.00	-414.00	46
Springfree NZ Ltd Mini Tramp with Net	1200.00	14.201-	3,400.03	Sep-12				10%	-426.80	-1,209.27	3,058
				Mar-15	546.96			10%	-36.46	-36.46	510
lotal Other Leasehold Assets	166965.89	-163388.37	3577.52		546.96	0.00	0.00	1	509 26	-462 807 84	9 646
				Į.						to: /50'col-	3,013
Total Fixed Assets	428,996.06	-361,882.99	67,113.08	ļ÷	11,183.83	0.00	0.00		-23 3R1 AG	206 264 40	51045
									St. Locks	04:407'COC-	C18,40

This statement is to be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report

Audit Partnership Christchurch, NZ Marriotts



#### INDEPENDENT AUDITOR'S REPORT

To the Trustees of Christchurch Early Intervention Trust

#### Report on the Financial Statements

We have audited the financial statements of Christchurch Early Intervention Trust on pages 2 to 15, which comprise the Statement of Financial Position as at 30 June 2015, the Statement of Financial Performance, Statement of Movements in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Trustees' Responsibility for the Financial Statements

The Trustees are responsible for the preparation of these financial statements in accordance with the stated accounting policies and that give a true and fair view of the matters to which they relate, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Christchurch Early Intervention Trust.





#### **Opinion**

In our opinion, the financial statements on pages 2 to 15:

- comply with generally accepted accounting practice in New Zealand;
- give a true and fair view of the financial position of Christchurch Early Intervention Trust as at 30 June 2015, and of its financial performance for the year ended on that date.

#### Report on Other Requirements

- We have obtained all the information and explanations that we have required.
- In our opinion proper accounting records have been kept by Christchurch Early Intervention Trust as far as appears from an examination of those records.

#### **Emphasis of Matter**

Without qualifying our opinion, we draw attention to Note 11 in the financial statements which records that the Trust continues to be reliant on both donations and government funding and that the Trustees are committed to the on-going financial viability of the Trust.

MARRIOTTS AUDIT PARTNERSHIP

CHRISTCHURCH

Marriotts

14 October 2015



28 October 2015

The Trustees
Christchurch Early Intervention Trust
Private Bag 4708
CHRISTCHURCH 8140

Dear Sir/Madam

#### Re Audit - Year Ended 30 June 2015

We have completed our audit of the financial statements of Christchurch Early Intervention Trust and enclose our Independent Auditor's Report. We would like to bring to your attention the following matters:

#### **Accrued Annual Leave**

The accrued annual leave balance has increased to \$44,006 at 30 June 2015 (2014: \$38,412) and there are three employees whose balances exceeded 30 days with an associated cost of \$17,263. It is recommended that a plan be implemented to ensure that these employees are able to take their leave entitlement. This will both reduce the financial commitment for the Trust and also enable people to take a well-earned break from their very worthwhile and sometimes demanding duties.

#### Changes to the Financial Reporting Framework

Significant changes have already taken place to the Financial Reporting Framework, and for the financial year commencing on 1 July 2015 the Trust will need to apply the new standards applicable to Not-for-Profit entities. We recommend that the Trustees hold discussions with Marriotts Audit Partnership to understand the new framework, the minimum financial reporting requirements that the Trust will need to comply with, and the options available if the Trust wishes to adopt a higher level of financial reporting. The Trust should start planning for this transition as early as possible. Please do not hesitate to contact us if you wish to set up such a meeting.

We would like to thank Susan Foster-Cohen, Jane Delaney and Russell Jeffares for the assistance we received during our audit.

Yours faithfully

Craig Haymes
Audit Principal

Encl.



2nd Floor, 137 Victoria Street, PO Box 4160, Christchurch 8140 T. 0064 3 379 0829 F. 0064 3 366 7144

E. office@marriotts.co.nz | W. www.marriotts.co.nz



