

# **Performance Report**

**Christchurch Early Intervention Trust Trading as The Champion  
Centre**

**For the year ended 30 June 2017**

# Contents

3	Entity Information
5	Approval of Performance Report
6	Statement of Service Performance
8	Statement of Financial Performance
9	Statement of Financial Position
10	Statement of Cash Flows
11	Statement of Accounting Policies
13	Notes to the Performance Report
21	Independent Auditors Report

# Entity Information

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

'Who are we?', 'Why do we exist?'

### Legal Name of Entity

Christchurch Early Intervention Trust

### Entity Type and Legal Basis

Incorporated Society and Registered Charity

### Registration Number

CC22708

### Entity's Purpose or Mission

The Champion Centre is committed to providing high quality family and whānau based early intervention services for children/tamariki with multi-faceted developmental delay. In partnership with our local Rūnanga (Te Ngāi Tūāhuriri), The Champion Centre will also educate about early intervention and act with parents/Mātua of children/tamariki with developmental delay as advocates for adequate and appropriate community services for them and their children/tamariki.

### Entity Structure

The Champion Centre is governed by a Trust Board which currently provides for 5 volunteer trustees. The board operates in accordance with a trust deed and an operations manual. Trustees are selected for their expertise in governance and every effort is made to ensure that there is always at least one parent or past parent of a child who has used the service serving on the board. In addition trustees represent expertise in health, education, finance, business and law in order to provide a solid background for the Trust's activities. Board meetings are held monthly and include presentation of a report on operations and financial statements by the Director/CEO of the service and review of health and safety sustainability. The therapy service is overseen by a Director who acts as the CEO with a small administrative staff. The clinical oversight is held by the Clinical Manager and the Family Services Manager who meet weekly with the Director. A Senior Practice Team made up of the senior clinicians in each field (physiotherapy, speech and language therapy, occupational therapy, early intervention teaching, psychology, social work and educational support) also meet weekly and report via the Clinical Manager and Family Services Manager to the Director. A separate trust - The Champion Foundation Trust - exists to raise private donations for a capital fund that can generate income for the Christchurch Early Intervention Trust through interest.

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

Approximately 60% of current funding comes from a combination of government grants from the Ministry of Health (Disability Support Services), Ministry of Education (both High Needs Special Education funding and funding as a licensed Early Childhood Centre), and Ministry of Social Development (for social work support). The balance is raised through grant applications to private funds, events and requests for donations.

### Main Methods Used by Entity to Raise Funds

One staff member in the administrative team has responsibility for writing grant applications and making requests for private donations. The Director makes appeals to government for more funding at every opportunity. Appeal is made to parents and the general public through newsletters, website and Facebook pages.



The Entity Information should be read in conjunction with the Performance Report and the Independent Auditor's Report.

## Entity Information

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

A few volunteers support our clients by making tea and playing with the siblings of clients during their visits to the centre. The work of the Centre is, however, highly specialised and therefore cannot be delegated to volunteers. We do, however, take advanced students on placement in a number of areas, and these individuals are able to provide support under our supervision.

### Additional Information

We are currently in a rent free period with the Canterbury District Health Board who own the building from which we operate. We are currently in negotiation with the CDHB about arrangements going forward.

### Physical Address

C/-Burwood Hospital, Main Entrance, 300 Burwood Road, Christchurch, New Zealand, 8083

### Postal Address

C/-Burwood Hospital, Private Bag 4708, Christchurch, New Zealand, 8140



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The Entity Information should be read in conjunction with the Performance Report and the Independent Auditor's Report.

# Approval of Performance Report

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

The Trustees are pleased to present the approved performance report of The Champion Centre for the year ended 30 June 2017.

APPROVED



Carol Bellette

Chairperson

Date 15 November 2017



David Lang

Deputy Chairperson

Date 15 November 2017





# Statement of Service Performance

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

The Champion Centre provided early intervention services to infants and young children with complex developmental needs and their families. The services were delivered by a team of professionals working in partnership with each family/whānau to support the physical, intellectual, social and emotional development of their children. At the same time, the team supported the families/whānau to take an active part in their children's developmental programmes and to overcome the challenges in raising a child with significant developmental delays or disabilities. During the year most of the children attended the Centre on a weekly basis during school terms. At each visit each family met one-on-one with each of the therapists in their team, receiving direct intervention as well as support and advice for activities and exercises to be done at home in the week before the next visit. Families and whānau had an opportunity to meet with each other and to build networks of support that will sustain them into their lives beyond the Champion Centre. The Champion Centre met its goals of being a family-centred holistic wrap-around service that operates on the understanding that it is in relationships that all children and families thrive.

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

	Actual 2017	Actual 2016
We provided services to 192 children. Of these, 93 were born very prematurely with consequences ranging from moderate to severe; 22 have identifiable chromosomal or other pervasive disorders; 47 children have a diagnosis of global developmental delay; 7 children have a primary diagnosis of autism and 23 have other diagnoses.	192	164
60 of these children 'graduated' from the programme by moving on to school or being discharged; We accepted 39 new clients into the programme over the course of the year.	60	36
Our family support team successfully completed 152 family support plans including providing a range of practical and emotional support for families raising the children in our service. These outcomes were reported to the Ministry of Social Development who also audited our service and declared "The continuing approval for the Champion Centre to provide social work service, social work support and strengthening families has been confirmed. The next review will be in two years' time".	152	131

On 30th June 2017, our quarterly return to the Ministry of Health showed that 86% of children were aged between birth and four years and the remaining 14% were between five and six. 11% (18 families) identified as Māori and 3% (5 families) identified as Pacific Island. These percentages are greater than the general population of these ethnicities in our catchment area. Our provider report to MSD in August 2017 showed our total ethnicity breakdown as follows: NZE - 145; NZE plus - 10 (Japanese, Samoan, American, Fijian, South African, South Pacific Islander, European); Maori - 13; Māori plus - 27 (NZE, Samoan, Fijian, Cook Island Māori, Tongan, Korean, European); Others - 16 (Chinese - 1, Chinese/Malaysian - 1, Korean/Chinese - 2, Korean - 1, Phillipino - 3, Indian - 1, German - 1, Japanese/German - 1, Bangladeshi - 1, European - 4)



The statement of Service Performance should be read in conjunction with the Performance Report and the Independent Auditor's Report.

### Additional Output Measures

The Champion Centre's early intervention programme is internationally recognised, and staff members have delivered papers on the success of the programme at national and international conferences; and published articles in international peer-reviewed journals.

### Additional Information

Government grants to the Champion Centre only partially cover our physiotherapy, occupational therapy, speech and language therapy, early intervention teaching, early childhood education, social work and psychology services. Considerable philanthropy is needed to make up the difference between the cost of delivering these services as well as to provide our music and our computer supported learning programme. We are therefore raising donations throughout the year to ensure the services can be delivered.



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The statement of Service Performance should be read in conjunction with the Performance Report and the Independent Auditor's Report.

# Statement of Financial Performance

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

'How was it funded?' and 'What did it cost?'

	NOTES	2017	2016
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	599,914	904,165
Revenue from providing goods or services	1	1,306,036	1,299,495
Interest, dividends and other investment revenue	1	15,520	22,574
Other revenue	1	17,205	7,468
<b>Total Revenue</b>		<b>1,938,675</b>	<b>2,233,702</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	1,407	1,254
Employee related costs	2	1,901,458	1,864,416
Costs related to providing goods or service	2	103,641	136,272
Other expenses	2	21,756	47,829
<b>Total Expenses</b>		<b>2,028,262</b>	<b>2,049,771</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(89,587)</b>	<b>183,931</b>



This statement should be read in conjunction with the Accounting Policies, Notes to the Performance Report and the Independent Auditors Report.



# Statement of Financial Position

## Christchurch Early Intervention Trust Trading as The Champion Centre As at 30 June 2017

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2017	30 JUN 2016
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	125,312	45,154
Debtors and prepayments	3	82,551	68,953
Other Current Assets	3	40,553	21,990
<b>Total Current Assets</b>		<b>248,416</b>	<b>136,097</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	36,832	43,470
Investments	3	319,295	464,172
Other non-current assets	3	60,158	78,328
<b>Total Non-Current Assets</b>		<b>416,285</b>	<b>585,970</b>
<b>Total Assets</b>		<b>664,701</b>	<b>722,068</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	49,664	55,982
Employee costs payable	4	119,300	102,055
Unused donations and grants with conditions	4	79,063	57,769
<b>Total Current Liabilities</b>		<b>248,028</b>	<b>215,807</b>
<b>Total Liabilities</b>		<b>248,028</b>	<b>215,807</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>416,674</b>	<b>506,261</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	416,674	506,261
<b>Total Accumulated Funds</b>		<b>416,674</b>	<b>506,261</b>



This statement should be read in conjunction with the Accounting Policies, Notes to the Performance Report and the Independent Auditor's Report.

# Statement of Cash Flows

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

	2017	2016
<b>Statement of Cash Flows</b>		
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	619,530	588,753
Receipts from providing goods or services	1,291,813	1,303,534
Interest, dividends and other investment receipts	18,278	22,152
Cash receipts from other operating activities	17,205	12,477
GST	19	3,576
Payments to suppliers and employees	(2,008,360)	(1,968,881)
<b>Total Cash Flows from Operating Activities</b>	<b>(61,515)</b>	<b>(38,389)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Funds withdrawn from term deposits	154,927	204,374
Payments to acquire property, plant and equipment	(3,203)	(11,219)
Funds added to term deposits	(10,051)	(264,171)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>141,673</b>	<b>(71,016)</b>
<b>Net Increase/(Decrease) in Cash</b>		
Net Change in cash for period	80,158	(109,405)
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	45,154	154,559
Cash and cash equivalents at end of period	125,312	45,154
Net change in cash for period	80,158	(109,405)



This statement should be read in conjunction with the Accounting Policies, Notes to the Performance Report and the Independent Auditor's Report.

# Statement of Accounting Policies

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

'How did we do our accounting?'

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. Transactions are reported in New Zealand dollars, rounded to the nearest dollar. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

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

### Bank Accounts and Cash

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

### Revenue

Cash based fundraising is recorded as revenue when the cash is received.

Donations and grants with a "use or return" condition are initially recorded as a liability. As the conditions are met, the liability is reduced and revenue is recorded.

Donations and grants without a "use or return" condition are recorded as revenue on receipt.

Grants that are service contracts with a "use or return" condition are initially recorded as a liability. As the conditions are met, the liability is reduced and revenue is recorded.

Interest is recorded as revenue as it is earned during the period.

### Donated Goods and Services

Donated goods and services are not recognised in the Statement of Financial Performance. Details are disclosed in note 11 of the Performance Report.

### Property, Plant and Equipment

Fixed assets are stated at cost less depreciation.

Depreciation is calculated for computer equipment using the straight-line method, based upon an economic useful life of 5 years with a nil residual value. All other assets are depreciated using the straight-line method based on an economic useful life of 10 years with a nil residual value.

Gains or losses arising from the sale of property, plant and equipment are recorded in the Statement of Financial Performance.

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The Accounting Policies should be read in conjunction with the Performance Report and the Independent Auditor's Report.



### Donated Assets

Donated Assets are recognised under fixed assets at their fair value, with a corresponding amount being recognised in the Statement of Financial Performance as a donation under revenue.

### Canterbury District Health Board - Rental Agreement

The donations which contributed to the upgrade of the building to allow it to operate as The Champion Centre were capitalised into 11 year rent free use of the building until 31 July 2014, and then gradually reducing to full payment of rent in 2023. The Trust received a further 2 years rent free use of the building to 31 July 2016. Since 1 August 2016 rent payable has been subject to negotiation between the CDHB and the Trust. The amount capitalised is amortised to the Statement of Financial Performance over the term of the lease.

### Changes in Accounting Policies

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



The Accounting Policies should be read in conjunction with the Performance Report and the Independent Auditor's Report.



# Notes to the Performance Report

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2017

	2017	2016
<b>1. Analysis of Revenue</b>		
<b>Fundraising Revenue</b>		
Grants and donations	599,914	904,165
<b>Total Fundraising Revenue</b>	<b>599,914</b>	<b>904,165</b>
<b>Revenue from providing goods or services</b>		
ACC	39,352	39,192
Ministry of Education - Early Childhood Education Centre	61,038	66,923
Ministry of Education - High Needs & Paraprofessional	584,065	568,729
Ministry of Social Development - Family Support Services	75,985	77,648
Ministry of Health - Disability Support Services	537,847	538,551
CDHB	7,748	8,452
<b>Total Revenue from providing goods or services</b>	<b>1,306,036</b>	<b>1,299,495</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	15,520	22,574
<b>Total Interest, dividends and other investment revenue</b>	<b>15,520</b>	<b>22,574</b>
<b>Other revenue</b>		
Other Revenue	16,175	7,468
Professional Services	1,030	-
<b>Total Other revenue</b>	<b>17,205</b>	<b>7,468</b>
	<b>2017</b>	<b>2016</b>

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Fundraising Expenses	1,407	1,204
Advertising & Publicity	-	50
<b>Total Expenses related to public fundraising</b>	<b>1,407</b>	<b>1,254</b>
<b>Volunteer and employee related costs</b>		
ACC Levies	7,394	6,559
Kiwisaver Contributions	38,426	40,196
Professional Registration	5,789	8,509
Staff Travel allowances	39,864	41,294
Salaries and Wages	1,795,716	1,746,599
Professional Supervision	8,451	6,792
Staff Training and Development	5,818	14,467
<b>Total Volunteer and employee related costs</b>	<b>1,901,458</b>	<b>1,864,416</b>
<b>Costs related to providing goods or services</b>		
CDHB provided services (mail, laundry etc.)	9,435	19,735
Cleaning	15,008	-
Clinic Supplies	6,159	5,338

The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



Computer Expenses	23,987	24,040
Consultancy	2,977	3,806
Family Education & Support	12,610	8,819
General Expenses	8,183	5,309
Heat, Light and power	4,111	4,203
Insurance	6,602	7,416
Rent	(233)	38,522
Repairs and Maintenance	2,323	3,568
Stationery	9,414	11,714
Telephone	3,066	3,802
<b>Total Costs related to providing goods or services</b>	<b>103,641</b>	<b>136,272</b>

**Other expenses**

Bank Charges	30	-
Depreciation	11,518	20,236
Loss on Sale of Fixed Assets	-	2,428
Nexia audit fees	4,868	4,025
Nexia non audit work	5,340	1,140
Research Project	-	20,000
<b>Total Other expenses</b>	<b>21,756</b>	<b>47,829</b>

2017                      2016

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

ASB - 00 Account	4,613	9,779
ASB - 01 Account	1,845	385
ASB - 50 Account	119,017	35,203
Bartercard	7	7
Credit Card - S Foster-Cohen	(171)	(221)
<b>Total Bank accounts and cash</b>	<b>125,312</b>	<b>45,154</b>

**Debtors and prepayments**

Accounts Receivable	82,551	68,953
<b>Total Debtors and prepayments</b>	<b>82,551</b>	<b>68,953</b>

**Other current assets**

Prepaid Expenses	4,815	4,655
Current Portion - DHB Rent in Advance	35,738	17,335
<b>Total Other current assets</b>	<b>40,553</b>	<b>21,990</b>

**Investments**

ASB - 82 Account	54,203	52,519
ASB - 83 Account	-	51,537
ASB - 84 Account	-	103,390
ASB - 85 Account	53,136	50,958
ASB - 86 Account	52,934	51,119
ASB - 87 Account	52,691	51,021
ASB - 88 Account	52,264	51,165



The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



ASB - 89 Account	54,067	52,462
<b>Total Investments</b>	<b>319,295</b>	<b>464,172</b>
<b>Other non-current assets</b>		
DHB Rent in Advance	60,158	78,328
<b>Total Other non-current assets</b>	<b>60,158</b>	<b>78,328</b>
	<b>2017</b>	<b>2016</b>
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	15,883	25,628
Independent Providers Group	8,804	8,804
GST	24,977	21,550
<b>Total Creditors and accrued expenses</b>	<b>49,664</b>	<b>55,982</b>
<b>Employee costs payable</b>		
Holiday Pay Provision	50,714	42,943
PAYE Suspense	32,587	30,849
Wages Payable - Payroll	35,999	28,263
<b>Total Employee costs payable</b>	<b>119,300</b>	<b>102,055</b>
<b>Unused donations and grants with conditions</b>		
Income Received in Advance	79,063	57,769
<b>Total Unused donations and grants with conditions</b>	<b>79,063</b>	<b>57,769</b>
	<b>2017</b>	<b>2016</b>

**5. Property, Plant and Equipment**

<b>Computer Equipment and Software</b>		
Opening Carrying Amount	13,107	23,657
Additions/(Disposals)	2,470	3,390
Depreciation charge for the year	(5,212)	(13,940)
Closing Carrying Amount	10,365	13,107
<b>Clinic Equipment</b>		
Opening Carrying Amount	18,853	19,205
Additions/(Disposals)	2,410	4,222
Depreciation charge for the year	(4,489)	(4,574)
Closing Carrying Amount	16,774	18,853
<b>Furniture &amp; Fittings</b>		
Opening Carrying Amount	2,302	2,881
Additions/(Disposals)	-	-
Depreciation charge for the year	(579)	(579)
Closing Carrying Amount	1,723	2,302
<b>Office Equipment</b>		
Opening Carrying Amount	5,438	5,556
Additions/(Disposals)	-	499
Depreciation charge for the year	(687)	(617)
Closing Carrying Amount	4,751	5,438

The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



**Other Fixed Assets**

Opening Carrying Amount	3,770	3,616
Additions/(Disposals)	-	680
Depreciation charge for the year	(550)	(526)
Closing Carrying Amount	3,220	3,770
Total Property Plant and Equipment	36,832	43,470
	2017	2016

**6. Accumulated Funds****Accumulated Funds**

Opening Balance	506,261	322,330
Accumulated surpluses or (deficits)	(89,587)	183,931
Total Accumulated Funds	416,674	506,261

**7. Commitments and Contingencies**

The trust leases its building from the Canterbury District Health Board and the current lease runs until 31 July 2018. There is a further right of renewal for 4 years to 31 July 2022.

No rent is payable for the period 1 August 2014 to 31 July 2016. Thereafter the rent payable is subject to negotiation between the CDHB and the Trust.

The Trust has a credit card facility of \$5000.

There are no contingent liabilities or guarantees at balance date. (Last year - nil).

**8. Related Parties**

One of the Trustees of Christchurch Early Intervention Trust is also a Trustee of Champion Foundation Trust. Christchurch Early Intervention Trust received a grant of \$5,000 from Champion Foundation Trust during the year for medical services (2016: Nil). Champion Foundation Trust has committed funding of \$10,000 per annum to the Christchurch Early Intervention Trust for FY18 and FY19, for medical services. Champion Foundation Trust is paying the costs associated with recruiting a development director for Christchurch Early Intervention Trust. Champion Foundation Trust has also committed funding for the development director role for FY18 and subsequent years.

**9. Events After the Balance Date**

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

**10. Ability to Continue Operating**

For the year ended 30 June 2017, the Trust recorded a deficit of \$89,587 (2016: surplus of \$183,931). 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 number of families with vulnerable children, it also operates as a responsible employer. It is the policy 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.





## 11. Donations/Grants Received During Year to 30 June 2017

<b>Grants Donations over \$200</b>		
<b>Champion Supporters</b>		
John and Marjorie Abrahamson		600
Adrienne Lady Stewart		1,900
Anonymous donation		3,500
Nick Atkins		250
Wendy and John Blackwell		600
Ros and Philip Burdon		5,000
Burnside Catholic Womens League		300
Christine and Paul Curry		3,000
Graeme and Maureen Daniel		600
Dynamic Controls - Social Club		4,000
Stephen Godfrey and Sheila Morris		2,000
Pete and Colleen Gostomski Fry		480
Greypower		200
Trish and Joshua Hastie		300
L and B Hurford		250
In memorial (Funeral Collections on our behalf)		560
Inner Wheel Club of Otautahi Canterbury		300
Inner Wheel Club of Riccarton		1,000
James Keir		590
Paul and Ann Kofoed		360
Kate and Peter Latz		240
Lions - Wigram		500
Lobblinn Farms Ltd		5,000
Fiona Lothian		240
Ray Lucas		310
Terralane Luscombe		200
Shaun and Vanessa Mitchell		480
Alina Mora		600
Simon and Belinda Mortlock		1,200
AJ Moseley		600



The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.

Judith Murphy	270
Fernley Anne Nielson	200
Jenny Pinney	252
Julie and Trevor Proctor	240
Redwood Physiotherapy	1,040
Rheel Group Ltd	1,466
R Ridley	500
G & L Roberts	252
TA Roberts	1,000
Rotary Club of Bishopdale Burnside	1,600
Rotary Neighbourhood	1,678
Margaret Shannon	1,000
Rachel and Kahu Simmonds	200
Neil and Melanie Simons	260
Stock, Hilary & David	3,000
BJ Thomas	250
BJ Thomas	402
BJ Thomas	450
Three Fold Foundation	1,000
Diane and Michael Toothill	600
Paul and Sue Williams	300
Suzanne and Scott Williams	200
Windows	220
Wright, MA	1,000
	<b>52,540</b>
<b>Corporate Donors</b>	
AMP Capital Investments	1,795
Calder Stewart	1,500
Cavell Leitch	300
NZ Premier Wines	1,000
Saunders Robinson Brown	1,000
Manscape, Neil Chapman	455
	<b>6,050</b>
<b>Grants</b>	
Blogg Charitable Trust	5,000
CCC Strengthening Community Grants	5,000

The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



Christchurch Earthquake Recovery Trust	20,000
Dorothy Jane Gabb Charitable Trust	15,000
Dove Charitable Trust	20,000
Dublin Street Charitable Trust	75,000
EB Milton Charitable Trust	30,000
Frimley Foundation	10,000
Lion Foundation	20,000
Mainland Foundation	5,000
Maurice Carter Charitable Trust	7,500
McKenzie Foundation	10,000
Jones Foundation	10,000
NZ Charitable Foundation	5,000
NZ Lottery Grants Board	30,000
Pub Charity	5,000
Rata Foundation	70,000
Southern Trust	10,000
The Barbara & Robert Stewart Trust	10,000
The Elizabeth Ball Charitable Trust	8,000
The Lois McFarlane Charitable Trust	5,000
The Philip Brown Fund	2,000
The Philip Brown Fund	2,000
The Trusts Community Foundation	5,000
Todd Foundation	669
Todd Foundation	75,000
SJ Charitable Trust	42,500
Un Cadeau Trust	30,000
	<b>532,669</b>
<b>Payroll Giving</b>	
Christchurch Casino	3,088
Delaney, Jane	572
Foster-Cohen, Susan and David	2,600
Gadd, Diana	250
Nissen, Eve and Kevin	520
Dynamic Controls	130
W&S Churchill	20
Spark NZ	50



The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



		<b>7,230</b>
<b>Events</b>		
Clearwater Golf Fundraiser		1,041
Edukiwi		1,074
Hurnik Tomas		398
Riding for Ryder		6,019
Scene To Believe		1,676
Soup Kitchen fundraiser		250
St Margarets College Car Wash		289
Winnie Bagoes Pizza Night		760
Hannah Wrights first birthday		870
Soul Fisher Fundraiser		2,100
Edmund Turns One		1,385
		<b>15,862</b>
Donations/ Grants under \$200		3,780
Entertainment Books		2,724
Give a Little		353
		<b>621,208</b>
<b>Total Donations/Grants Received</b>		<b>621,208</b>
Unspent donations/grants brought forward from 30 June 2016		52,760
Unspent donations/grants carried forward from 30 June 2017		(74,054)
<b>Fundraising recognised in the Statement of Financial Performance</b>		<b>599,914</b>
<b>Gifts in Kind</b>		
Agency Frank	NZ Police Communications	
AMP Capital The Palms - Valentines Day Treat	Print Wise	
Hairy Lemon	Rheel	
Heart Saver NZ		



The Notes should be read in conjunction with the Performance Report and the Independent Auditor's Report.



## **INDEPENDENT AUDITOR'S REPORT**

To the Trustees of Christchurch Early Intervention Trust

### **Opinion**

We have audited the accompanying performance report of Christchurch Early Intervention Trust on pages 2 to 20, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2017, the statement of financial position as at 30 June 2017, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 2 to 20 gives a true and fair view of:
  - the entity information for the year ended 30 June 2017;
  - the service performance for the year then ended; and
  - the financial position of Christchurch Early Intervention Trust as at 30 June 2017, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

### **Emphasis of Matter**

We draw attention to note 10 in the performance report which records that Christchurch Early Intervention 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. Our opinion is not qualified in respect of this matter.

### **Basis for Opinion**

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Christchurch Early Intervention Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our firm carried out an assignment for Christchurch Early Intervention Trust in relation to their conversion to a cloud based accounting package and we have also provided on-going training on the use of this package. Other than these assignments, and in our capacity as auditor, we have no relationship with, or interests in, Christchurch Early Intervention Trust.

**Trustees' Responsibility for the Performance Report**

The Trustees are responsible on behalf of the Trust for:

(a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

(b) the preparation and fair presentation of the performance report which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

(c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Nexia Christchurch Limited**  
**15 November 2017**