

# **Performance Report 2019**

Christchurch Early Intervention Trust Trading as The Champion  
Centre

For the year ended 30 June 2019

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# Entity Information

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2019

### 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.



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

### 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.

Appeals are made to parents and the general public through newsletters, website and Facebook pages.

### 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

From 1 August 2018 we have been paying market rent to the Canterbury District Health Board who own the building from which we operate.

### 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



# Approval of Performance Report

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of The Champion Centre for year ended 30 June 2019.

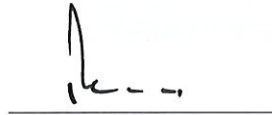
APPROVED



Graeme Daniel

Chairperson

Date ..... 23.10.2019



David Lang

Deputy Chairperson

Date ..... 23/10/19





# Statement of Service Performance

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2019

'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 challenges to their development 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 the children.

During the year children attended in accordance with their levels of need. Most children attended the Centre with their parent/caregiver on a weekly basis during school terms and received a multi-disciplinary service individually tailored to the needs of each child and family. Other children attended less frequently as their needs were not as significant, but nonetheless required significant intervention for both the resolution/amelioration of already identified developmental challenges or to ensure prevention of other challenges.

All intervention was carried out in partnership with parents who are active members of their child's team and who are themselves supported in their parenting to help their children meet their full potential. Attendance at the Centre on regular visits meant that families and whānau had an opportunity to meet with each other and build networks of support that will sustain them into their lives beyond the Champion Centre. It also meant that professionals could operate in highly integrated and cooperative teams, ensuring that goals for children were collaboratively negotiated, and that interventions were planned and delivered holistically. The Champion Centre met its goals of being a family-centred holistic one-stop-shop 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

	2019	2018
We provided service to 230 children. Of these, 98 were born very prematurely with consequences ranging from moderate to severe; 56 have identifiable chromosomal or other pervasive disorders; 36 children have a diagnosis of global developmental delay; 11 children have a primary diagnosis of autism and 29 have other diagnoses.	230	194
40 of these children 'graduated' from the programme by moving onto school or being discharged; We accepted 58 new clients into the programme over the course of the year.	40	33
Our family support team successfully completed 198 family support plans including providing arrange of practical and emotional support for families raising the children in our service. These outcomes were reported to Oranga Tamariki in the regular yearly monitoring report who acknowledge that we deliver 'well in excess of volumes contracted.	198	186

On 30th June 2019, our quarterly return to the Ministry of Health showed that 89% of children were aged between birth and four years and the remaining 11% were between five and six. 17% (33 families) identified as Māori and 2% (4 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 July 2019 showed across the whole year we provided services to families identifying as being from 44 different ethnicities: NZE (128); NZE plus another ethnicity (12); Maori (17); Māori plus another ethnicity (30); Pacific Island (7); and families from across the globe, including Chinese, Korean, Filipino, Indian, German, Irish, Japanese, Afghani and Russian.

This Statement should be read in conjunction with the Accounting Policies, Notes to 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.



This Statement should be read in conjunction with the Accounting Policies, Notes to 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 2019

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

	NOTES	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	798,335	759,008
Revenue from providing goods or services	1	1,735,658	1,322,199
Interest, dividends and other investment revenue	1	10,567	12,454
Other revenue	1	4,622	4,478
<b>Total Revenue</b>		<b>2,549,181</b>	<b>2,098,139</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	2,851	2,582
Employee related costs	2	2,116,438	1,987,221
Costs related to providing goods or service	2	290,724	202,240
Other expenses	2	19,802	19,993
<b>Total Expenses</b>		<b>2,429,815</b>	<b>2,212,037</b>
<b>Surplus/(Deficit) for the Year</b>		<b>119,366</b>	<b>(113,898)</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 Financial Position

## Christchurch Early Intervention Trust Trading as The Champion Centre As at 30 June 2019

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

	NOTES	30 JUN 2019	30 JUN 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	242,276	201,197
Debtors		95,254	60,615
Prepayments		5,250	5,312
DHB Rent In Advance - Current		-	3,296
<b>Total Current Assets</b>		<b>342,780</b>	<b>270,420</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	33,084	30,830
Investments	3	276,355	274,025
DHB Rent in Advance - Non Current		-	-
<b>Total Non-Current Assets</b>		<b>309,439</b>	<b>304,854</b>
<b>Total Assets</b>		<b>652,219</b>	<b>575,274</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	20,608	17,712
Employee costs payable	4	136,789	130,547
Independent Providers Group Funds		7,698	8,804
Goods and services tax		12,739	20,177
Unused donations and grants with conditions		52,242	95,259
<b>Total Current Liabilities</b>		<b>230,077</b>	<b>272,499</b>
<b>Total Liabilities</b>		<b>230,077</b>	<b>272,499</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>422,142</b>	<b>302,776</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	422,142	302,776
<b>Total Accumulated Funds</b>		<b>422,142</b>	<b>302,776</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 2019

'How the entity has received and used cash'

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	756,174	775,204
Receipts from providing goods or services	1,700,298	1,341,436
Interest, dividends and other investment receipts	11,375	12,564
Cash receipts from other operating activities	2,495	4,213
GST	(7,293)	(2,189)
Payments to suppliers and employees	(2,408,617)	(2,096,555)
<b>Total Cash Flows from Operating Activities</b>	<b>54,433</b>	<b>34,672</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Funds withdrawn from Term Deposits	114,075	56,093
Funds added to Term Deposits	(116,405)	(10,822)
Payments to acquire property, plant and equipment	(11,024)	(4,058)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(13,354)</b>	<b>41,213</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>41,079</b>	<b>75,885</b>
<b>Bank Accounts and Cash</b>		
Opening cash	201,197	125,312
Closing cash	242,276	201,197
<b>Net change in cash for period</b>	<b>41,079</b>	<b>75,885</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 Accounting Policies

## Christchurch Early Intervention Trust Trading as The Champion Centre For the year ended 30 June 2019

'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 is able to apply the transitional provisions of the Standard, given that its expenses have been in excess of \$2,000,000 for the last three reporting periods. The transitional provisions allow the entity to continue to prepare a Tier 3 performance report for the current year. The entity will apply Tier 2 reporting for the year ended 30 June 2020.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

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

### Income Tax

Christchurch Early Intervention Trust Trading as The Champion Centre 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 as it 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 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 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 the notes to the Performance Report.



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

## 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 originally capitalised into an 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 further rent free use of the building to 31 July 2018.

From 1 August 2018, it was agreed that the Trust will pay the CDHB full market rent until expiry of the lease in 2022.

## 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.



These 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 2019

	2019	2018
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grants and Donations	785,901	757,477
Fundraising	12,434	1,531
<b>Total Donations, fundraising and other similar revenue</b>	<b>798,335</b>	<b>759,008</b>
<b>Revenue from providing goods or services</b>		
ACC / Astech Funding	4,864	15,468
CDHB Mental Health	182,502	8,452
Ministry of Education - Early Childhood	57,373	58,695
Ministry of Education - High Needs	545,608	447,524
Ministry of Education - Paraprofessional	322,941	170,716
Ministry of Health - Child Development Services	545,915	545,914
Ministry of Social Development	76,456	75,430
<b>Total Revenue from providing goods or services</b>	<b>1,735,658</b>	<b>1,322,199</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	10,567	12,454
<b>Total Interest, dividends and other investment revenue</b>	<b>10,567</b>	<b>12,454</b>
<b>Other revenue</b>		
Other Revenue	3,907	4,213
Professional Services	715	265
<b>Total Other revenue</b>	<b>4,622</b>	<b>4,478</b>
	<b>2019</b>	<b>2018</b>
<b>2. Analysis of Expenses</b>		
Expenses related to public fundraising	2,851	2,582
<b>Employee related costs</b>		
ACC Payment	6,162	6,459
Kiwisaver Contributions	49,614	43,454
Other Staff Costs	8,780	6,995
Salaries and Wages	2,001,552	1,873,523
Staff Development and Training	16,677	19,461
Staff Travel Allowances	33,654	37,329
<b>Total Employee related costs</b>	<b>2,116,438</b>	<b>1,987,221</b>
<b>Costs related to providing goods or services</b>		
Burwood Services Agreement	8,308	7,550
Cleaning	18,944	19,154
Clinic Supplies	2,975	2,539
Development Expenses	10,906	6,586
Family Education & Support	10,983	11,818

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





Computer Expenses	24,294	23,054
General Expenses	9,773	10,132
Independent Providers Grant	1,106	-
Insurance	6,639	6,452
Light, Power, Heating	3,910	4,483
Stationery	12,644	13,302
Rent	168,296	92,600
Repairs and Maintenance	1,937	2,856
Special Project Expense	7,393	-
Telephone	2,617	1,712
<b>Total Costs related to providing goods or services</b>	<b>290,724</b>	<b>202,240</b>
<b>Other expenses</b>		
Bank Charges	30	30
Depreciation	8,769	10,060
Accountancy & Audit	11,001	9,903
Interest Expense	2	-
<b>Total Other expenses</b>	<b>19,802</b>	<b>19,993</b>
	<b>2019</b>	<b>2018</b>

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
ASB - 00 Account	1,337	6,438
ASB - 01 Account	1,012	572
ASB - 50 Account	240,041	194,620
Credit Card - S Foster-Cohen	(114)	(433)
<b>Total Bank accounts and cash</b>	<b>242,276</b>	<b>201,197</b>
<b>Investments</b>		
ASB - 85 Account	56,981	55,057
ASB - 86 Account	-	55,027
ASB - 87 Account	55,919	54,092
ASB - 88 Account	55,469	53,823
ASB - 89 Account	-	56,026
ASB - 90 Account	57,985	-
Kiwibank Term Deposit 01	50,000	-
<b>Total Investments</b>	<b>276,355</b>	<b>274,025</b>
	<b>2019</b>	<b>2018</b>

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	6,319	7,979
Sundry Creditors	14,288	9,733
<b>Total Creditors and accrued expenses</b>	<b>20,608</b>	<b>17,712</b>
<b>Employee costs payable</b>		
Holiday Pay Provision	53,869	51,785
PAYE Suspense	40,669	39,528

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



	2019	2018
Wages Payable	42,251	39,234
<b>Total Employee costs payable</b>	<b>136,789</b>	<b>130,547</b>
<b>Unused donations and grants with conditions</b>		
Southern Trust	-	15,000
CERT Grant March 2018	-	10,868
Dublin Street Trust Grant	-	1,822
Champion Foundation Trust Grant	-	67,569
VFNZ Special Project Grant	5,113	-
CERT Grant March 2019	18,398	-
NZ Lottery Grants Board 2019	5,607	-
B A Lewis Charitable Trust	17,894	-
Mary Moodie Family Trust Grant	81	-
SJ Charitable Trust Donation	5,149	-
<b>Total Unused donations and grants with conditions</b>	<b>52,242</b>	<b>95,259</b>
<b>Independent Providers Group</b>		
Independent Providers Group	7,698	8,804
<b>Total Independent Providers Group</b>	<b>7,698</b>	<b>8,804</b>

## 5. Property Plant and Equipment

2019	Cost	Opening Book Value	Purchases	Depreciation	Accum Dep	Closing Book Value
Clinic Equipment	87,623	15,930	6,439	3,012	68,266	19,357
Computer Equipment and Software	95,058	7,014	3,175	4,015	88,885	6,174
Furniture and Fittings	21,265	1,152	1,409	523	19,227	2,038
Office Furniture and Equipment	60,824	4,064	-	669	57,430	3,394
Other Leasehold Assets	166,493	2,670	-	550	164,372	2,120
<b>Total</b>	<b>431,263</b>	<b>30,830</b>	<b>11,023</b>	<b>8,769</b>	<b>398,180</b>	<b>33,083</b>

2018	Cost	Opening Book Value	Purchases	Depreciation	Accum Dep	Closing Book Value
Clinic Equipment	81,697	16,774	2,918	3,761	65,253	15,930
Computer Equipment and Software	108,116	10,365	1,140	4,491	84,870	7,014
Furniture and Fittings	19,855	1,723	-	571	18,703	1,152
Office Furniture and Equipment	60,824	4,751	-	687	56,760	4,064
Other Leasehold Assets	166,493	3,219	-	550	163,823	2,670
<b>Total</b>	<b>436,985</b>	<b>36,832</b>	<b>4,058</b>	<b>10,060</b>	<b>389,409</b>	<b>30,830</b>



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

	2019	2018
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	302,776	416,674
Accumulated surpluses or (deficits)	119,366	(113,898)
<b>Total Accumulated Funds</b>	<b>422,142</b>	<b>302,776</b>
<b>Total Accumulated Funds</b>	<b>422,142</b>	<b>302,776</b>

## 7. Commitments and Contingencies

The Trust leases its building from Canterbury District Health Board. The lease is for 4 years to 31 July 2022.

No rent was payable to 31 July 2018. The Trust has paid full market rent from 1 August 2018 of \$180,000 (excluding GST) per year. This is fully covered by a new CDHB contract for Psychology services which commences on 1 August 2018 for a period of 4 years.

The Trust has a credit card facility of \$5,000.

There are no contingent liabilities or guarantees at balance date.

## 8. Related Parties

One of the Trustees of Christchurch Early Intervention Trust was also a Trustee of The Champion Foundation Trust in the 2018 year.

Christchurch Early Intervention Trust received funding of \$120,878 from the Champion Foundation Trust for the 2019 year. (2018: \$150,000)

At 30 June 2019 there were no funds recognised as Income in Advance (2018: \$67,569)

During the year, the Trustees of Champion Foundation Trust were appointed as Advisory Trustees to Christchurch Early Intervention Trust.

At the same time, the Trustees of Christchurch Early Intervention Trust were appointed as Advisory Trustees to Champion Foundation Trust.

Advisory Trustees have no entitlement to vote.

## 9. Events After the Balance Date

There were no events that have occurred after balance date that would have a material impact on the Performance Report.

## 10. Ability to Continue Operating

The Trust continues to be reliant on a combination of both government funding and donations to fund its services.

There is a material uncertainty that may cast significant doubt on the Trust's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

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. Grants / Donations received during the year ended 30 June 2019

<b>Grants and Donations over \$200</b>	
<b>Champion Supporters</b>	
AK Mora	350
AM and AK Bysterveldt	900
D M Toothill	600
F S Lothian	240
P Gostomski and C Fry	480
GR and LJ Roberts	252
J and K Dean	400
J and M Abrahamson	600
J and T Proctor	240
J Murphy	430
J M Pinney	252
JL Peters	120
N and M Simons	260
P and A Kofoed	240
P and K Latz	240
R Lucas	400
RJ Hanna	440
Redwood Physiotherapy	1,040
S and B Mortlock	1,200
S C Mitchell	500
W J Blackwell	600

<b>Payroll Giving</b>	
S Foster-Cohen	2,600
J Delaney	572
E Nissen	40
D Gadd	200
Christchurch Casino	1,638



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

<b>Donations</b>	
A Ballin	5000
AC Shaw	1000
AJ Forbes	500
Anglican Diocese - Opawa Parish	500
B Evans	500
BG Lipton	2,865
BJ Thomas	435
Blogg Charitable Trust	5,000
Burnside High School	564
BW Stokes	1,000
Cathedral Grammar School	272
Catholic Womens League - Christ the King Burnside	250
CG Rutherford	500
Champion Foundation	95,700
D Heard	500
D & K Gyde	1,000
DJ Stoke	2,000
FE Chambers	1,000
G Cherry	200
H Wheelans	2,000
I Paton	200
In memory of Ayla Black	310
In memory of Carter Hutton	515
In memory of Margaret de Joux	466
In memory of Marian Ecker	503
In memory of Norman Webb	235
J Gugich and D Hackston	200
Jones Foundation	10,000
L Le Beau	200
L & I Fisher	250
LA Dalziel	1,000
LC & BR Hurford	250
Lions Club of Halswell	500
M Ireland	200
M Manning	1,000

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



M Shannon	20,000
M & E Smith	1,000
M & S Rutherford	1,000
Methodist Church of New Zealand - Christchurch North Parish	250
MF Dallison	300
MR Cooney	5,000
N Chinn	200
N & R Davidson	7,000
P & C Curry	3,000
P & S Williams	500
Philip Brown Fund	3,000
R Richardson	1,000
RA Burdon	5,000
RE Hutchinson	200
Robert & Barbara Stewart	10,000
Rotary Club of Bishopdale-Burnside Inc	2,000
Rotary Club of Christchurch North	400
S Godfrey	1,000
S Williamson-Leadley	250
SM Daly	5,000
T & C Talbot	1,650
T Moriaty	300
The Todd Foundation	1,226
The Trust or Us - Children with Special Needs	4,000
TS Gatland	200



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

<b>Corporate Donors</b>	
Archibalds	50,000
Charguers Wool NZ	2,000
Commodore Airport Motel Ltd	2,000
Complete Management Services Ltd	7,000
Foodco New Zealand Ltd	1,740
Fulton Hogan	630
Hamilton Jet	1,000
Haydn Brushes	3,783
Hazlett Rural	3,000
IC Holdings Ltd	650
Jefkar Holdings	500
Loblinn Farms Ltd	5,000
Media Suite Ltd	2,050
New Brighton Working Mens Club	200
New Zealand Premier Wines	1,000
Paymark Ltd	500
PJ Grant Builders	1,000
Powell Fenwick	500
Saferpower	250
Shine On Ltd	8,912
Snap Fitness	315
The Press Social Club	2,800
Wayne Murray Builders	250



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

<b>Grants</b>	
B A Lewis Charitable Trust	30,000
Canterbury Earthquake Recovery Trust	25,000
Champion Foundation	23,707
Dove Charitable Trust	20,000
Dublin Street Trust	80,000
E B Millton Charitable Trust	30,000
Elizabeth Ball Charitable Trust	8,000
Four Winds Foundation	2,000
Frimley Foundation	15,000
Lion Foundation	15,000
Lois McFarlane Charitable Trust	10,000
Mainland Foundation	5,000
Mary Moodie Family Trust	5,000
McKenzie Charitable Trust	15,000
NZ Lotteries Grants Board	30,000
New Zealand Charitable Foundation	5,000
Roy Owen Dixey Charitable Trust	5,000
S J Charitable Trust	48,000
The Todd Foundation	28,000
Vodafone New Zealand	10,000



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

<b>Events</b>	
Edukiwi - Sausage Sizzle	391
JA Duncan - Take Heart Art Exhibition	1,561
Lincoln High School - Mufti Day	504
Salon Parlour - High Tea and Charity Auction	4,920
Scene to Believe - The Palms	1,919
St Patricks School Bryndwr - Mufti Day	270
The Palms - Gift Wrapping	3,287
Donations/Grants under \$200	7,265
Entertainment Books	456
<b>Donations in Kind</b>	
AC Shaw	278
Fulton Hogan Ltd	472
Linton Photography Ltd	1,960
Lucy White	760
Patrick Koot	80
R & L McCrear	649
van Asch Wines	835
<b>Total Grants / Donations Received</b>	<b>755,318</b>
Unspent Donations / Grants brought forward from 30 June 2018	95,259
Unspent Donations / Grants carried forward to 2020 Year	(52,242)
	<b>798,335</b>
<b>Fundraising and Grants recognised in the Statement of Financial Performance</b>	
Grants and Donations	785,901
Fundraising	12,434
	<b>798,335</b>



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 3 to 22, 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 2019, the statement of financial position as at 30 June 2019, 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 3 to 22 gives a true and fair view of:
  - the entity information for the year ended 30 June 2019;
  - the service performance for the year then ended; and
  - the financial position of Christchurch Early Intervention Trust as at 30 June 2019, 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).

### **Material Uncertainty Related to Going Concern**

We draw attention to Note 10 in the performance report, which indicates that Christchurch Early Intervention Trust continues to be reliant on both a combination of government funding and donations to fund its services. As stated in Note 10, these events or conditions, along with other matters as set forth in Note 10, indicate that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our opinion is not modified 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.

Other than 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 Audit Christchurch.*

**Nexia Audit Christchurch**  
**23 October 2019**  
**Christchurch**