

Performance Report

Youth One Stop Shop Inc
For the year ended 30 June 2018

Prepared by O'Fee Next Level Accounting

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INDEPENDENT AUDITOR'S REPORT

To the Members of Youth One Stop Shop Incorporated

Report on the Performance Report

Opinion

We have audited the performance report of Youth One Stop Shop Incorporated on pages 9 to 24, 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 2018, the statement of financial position as at 30 June 2018, the statement of accounting policies and notes to the performance report.

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the performance report on pages 6 to 7 and 9 to 24 presents fairly, in all material respects,:
 - the financial position of Youth One Stop Shop Incorporated as at 30 June 2018 and of its financial performance and cash flows;
 - the entity information; and
 - the service performance for the year then ended

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

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), 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 Youth One Stop Shop Incorporated 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 audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Youth One Stop Shop Incorporated.

Restriction on Responsibility

This report is made solely to the Members as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our audit work, for this report, or for the opinions we have formed.

The Executive Committee's Responsibility for the Performance Report

The Executive Committee is responsible for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, 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 Executive Committee determines 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 Executive Committee is responsible for assessing the society'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 Executive Committee either intends to liquidate the society 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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), 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 entity'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 Executive Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society'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 society 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 Executive Committee 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.

Cotton Kelly

Cotton Kelly
Palmerston North 4410

15 October 2018

Entity Information

Youth One Stop Shop Inc For the year ended 30 June 2018

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

Legal Name of Entity

Youth One Stop Shop Inc

Entity Type and Legal Basis

Registered Charity and Incorporated Society

Registration Number

CC10540

Entity's Purpose or Mission

Empowering young people to make informed choices to enhance their positive well-being and self development.

Entity Structure

YOSS is an incorporated society with charitable status. Its governance structure is aligned to the Constitution (supported by Governance Policy) with a governance board being elected annually at the Annual General Meeting. Officers include the Chairperson, Vice-Chairperson, Secretary, Treasurer, kaihautu position and members. The board is comprised of people who have skills and experience (including clinical) with working with young people and specific areas of expertise including law, human resource management and business management. Governance board members are also police vetted. The governance board has a signed terms of reference with the Network of Youth One Stop Shops which is the umbrella group of the Youth One Stop Shops in New Zealand. Each Youth One Stop Shop is an autonomous entity but collaborate with the purpose of enhancing the health, development and well-being, of young people in New Zealand.

YOSS is also the umbrella structure for the Palmy Youth Network. The Palmy Youth Network has a steering group structure (made up of representatives from youth organisations and young people) which is responsible for the achievement of collaborative goals aimed at Palmerston North being a city where young people are happy, healthy, safe and successful. The YOSS Director is one of the members of this steering group.

Governance Board

- Andrus Lei (Chair and Treasurer)
- Nigel Orr (Vice-Chair)
- Graeme MacDonald-Ngati Hineaute (Kaihautu)
- Victoria Doolan (Secretary)
- Scott Doolan
- Ashley Muir
- Kate Dunstan-Brown
- Philippa Frost
- Jane Parsons (on Maternity Leave)

Director

Trissel Eriksen

Main Sources of Entity's Cash and Resources

Income from providing services under contract with several public sector organisations is the main source of cash and resources.



Main Methods Used by Entity to Raise Funds

Income related to YOSS conference sponsorship and general donations.

Entity's Reliance on Volunteers and Donated Goods or Services

There is a low level of reliance on donations and volunteer services.

Physical Address

31 Princess Street, Palmerston North

152 Bath Street, Levin

Postal Address

PO Box 575, Palmerston North, Manawatu, New Zealand, 4440

Auditors

Cotton Kelly

Chartered Accountant

O'Fee Next Level Accounting

Bankers

Westpac



Approval of Financial Report

Youth One Stop Shop Inc For the year ended 30 June 2018

The Governance Board are pleased to present the approved financial report including the historical financial statements of Youth One Stop Shop Inc for year ended 30 June 2018.

APPROVED



Chair

Date 15-6-18



Director

Date 12-10-2018

Statement of Service Performance

Youth One Stop Shop Inc

For the year ended 30 June 2018

What did we do + how much : Total numbers at a glance

2017-2018	Casual contacts	Unique NEW Individuals
Total Numbers	19,741	1,701
< 18 years	8291	816
18-24 years	11,450	885
Male	5,330	578
Female	14,135	1,105
Gender Diverse	276	18
Maori	6,712	544
Pacific	1,777	119
Other (incl Pakeha)	11,252	1,038

Registered clients: (casual and enrolled) : 7,321

Please note that many gender diverse young people identify as a male or female gender of choice and not as gender diverse on the client bio-data client form.

Strategic Outcome 1: 1 Increasing access to YOSS by having a client focus

Health Service (Palmerston North), Includes school based health service (SBHS)

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Total contacts per month	1128	800		996
Number of new people per month	121	100		110
Acute contacts per month	124	166		101
Total number of Maori per month	462	300		311
Total number in SBHS per month	14	20		10.6
			\$544,595	

Health Service (Horowhenua), Includes school based health service, supported by 0.2 FTE youth worker

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Total contacts per month	159	135		162
Total number of Maori per month	58	60		62
Total number in SBHS per month	16	18		6
			\$194,529	



Statement of Service Performance (continued)

The youth health service in Palmerston North provides walk-in clinic daily (Monday – Friday) and our service in Horowhenua is a booked appointment system that operates Monday-Wednesday from the Horowhenua Learning Centre. We believe that increased access to primary care services for young people reduced their reliance on the emergency department as a free health care option. Many young people cannot see their GP for days and also have issues with the cost. School based health services provides care where young people are and our specific focus is three alternative education settings in Palmerston North, a school in Levin and a school in Foxton. Our health services are staff by 0.9 Nurse Practitioner, 3.35 registered nurses and .09 general practitioners.

Youth Mental Health Services, Includes AoD, clinical psychology, youth programmes

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Number of contacts (Clinical Psychology)	805	900	\$103,520.34	792
Number of contacts (AoD)	258	420	\$38,159	313
% of Maori	47%	25%		28%

The primary mental health service at YOSS focuses on psychological and alcohol and drug support and therapy, with a focus on increased access and brief interventions. The Clinical Psychologist also works one a day in Levin and Foxton. This service includes funded 1.5 FTE and 0.7 FTE funded through YOSS cash reserves for an intern psychologist (until December 2017), in response to increased presentation of mental health service demand.

Youth Primary Care Services, Includes counselling, social work

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Total number of contacts	1,332	1,300	\$113,945	1,057
Average appointments offered per month	111	150		129
% of Maori	25%	25%		24%



Statement of Service Performance (continued)

Social Services, Includes social work, youth peer support, youth work, youth programmes, community work

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Total number of contacts	1,376	2,500	\$372,303	2,329.5
% of Maori	25%	35%		29%
Total number of participants in life skills programmes	260	240		240
% of Maori	36%	35%		38%
% of Male	48%	45%		47%
Total number of participants in youth offending programme	5	6		5
% of Maori	74%	60%		60%
Number of hours of community work provided	344	335	16,800	360

Our intake social worker was vacant for three months over the Summer period while we recruited in to this position.

Strategic Outcome 1.2 Young people actively participate in service planning, delivery and evaluation.

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Number of young people involved in service planning & shared projects	67	100	\$20,000	11
% of Maori	43%	25%		36%
Number of young people involved in service evaluation	73	100		277

In this period we employed a part-time peer led youth projects leader to increase youth engagement and plan to grow this aspect, including increasing youth engagement at the governance board level at YOSS.



Statement of Service Performance (continued)

Strategic Objective 1.3 Having quality and safety frameworks and processes in place that are reviewed and audited continuously.

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Number of external audits	2	N/A		2
Number of complaints	6	0		11*
Registered on TOMM	4%	4%		N/A

*0.05% of client contacts compared to 0.06% of client contacts last year

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
% of income generation	3%	5%		0.97%
% CPI increase across all contracts	0.4%	1.3%		0.6%
Number of months of operating costs in cash reserves	5.25	4	\$546,524	4.8
Number of FTE as at 30 June 2016	14.7	15		14.3
% of staff retention	73%	80%		100%

YOSS has an operational focus on ensuring we can keep helping young people by being a sustainable service. This includes having adequate financial and human resources.

Strategic Objective 2.1 and 3.2 Leadership & collaboration with other services: YOSS is a node in the network

Description	Actual This Year	Target This Year	Budget This Year	Actual Last Year
Number of people attending youth sector training workshops	94	150	\$10,000.00	131
% of usefulness of training	94%	90%		92%
Number of Youth Sector Network meetings	71	100	\$7,000.00	65





Palmy Youth Week Awards 2018

We coordinate the Palmy Youth Network which provides collaboration, coordination and communication in the youth sector in Palmerston North. We have had a direct impact on the youth sector through the delivery of four network meetings, four trainings, sub-group meetings to progress the action plan further, the completion of three surveys. This work highlights the success of the Palmy Youth Network in coordinating and facilitating activities within the youth sector, including working in partnership and collaboration with central government, Palmerston North City Council and youth sector providers and providing leadership to support the growth in the capacity and capability of the youth sector.

We developed and commenced a new working relationship with Feilding Health Care. This focused on the sharing of a 0.8 FTE employee with a specific youth health focus. This provides great opportunities to work within health care settings outside of YOSS with specific youth populations.



Statement of Financial Performance

Youth One Stop Shop Inc For the year ended 30 June 2018

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

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	2,705	9,159
Revenue from providing goods or services	1	1,507,067	1,504,689
Interest, dividends and other investment revenue	1	5,135	5,616
Total Revenue		1,514,908	1,519,464
Expenses			
Volunteer and employee related costs	3	1,000,742	965,213
Costs related to providing goods or service	3	511,955	503,392
Grants and donations made	3	1,000	450
Other expenses	3	43,993	66,974
Total Expenses		1,557,689	1,536,029
Surplus/(Deficit) for the Year		(42,781)	(16,565)



This report is to be read in conjunction with the notes to the performance report and the audit report.

Statement of Financial Position

Youth One Stop Shop Inc As at 30 June 2018

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

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Bank accounts and cash	4	375,329	397,461
Debtors and prepayments	4	104,539	93,193
Investments	4	157,800	153,160
Total Current Assets		637,668	643,814
Non-Current Assets			
Property, Plant and Equipment	6	87,241	111,388
Total Non-Current Assets		87,241	111,388
Total Assets		724,909	755,202
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	58,219	41,773
Income in Advance	5	8,333	-
Employee costs payable	5	96,837	109,128
Total Current Liabilities		163,389	150,901
Total Liabilities		163,389	150,901
Total Assets less Total Liabilities (Net Assets)		561,520	604,302
Accumulated Funds			
Accumulated surpluses or (deficits)	8	546,524	575,620
Reserves	8	14,996	28,682
Total Accumulated Funds		561,520	604,302



This report is to be read in conjunction with the notes to the performance report and the audit report.

Statement of Cash Flows

Youth One Stop Shop Inc For the year ended 30 June 2018

'How the entity has received and used cash'

	2018	2017
Cash Received from Operating Activities		
Donations, fundraising and other similar receipts	2,705	9,159
Receipts from providing goods or services	1,510,923	1,554,452
Interest, dividends and other investment receipts	5,096	5,616
Net GST		
Net GST	13,594	(4,704)
Cash Applied to Operating Activities		
Payments to suppliers and employees	(1,540,941)	(1,478,391)
Donations or grants paid	(1,000)	(450)
Net Cash Flows from Operating Activities	(9,623)	85,683
Cash Received from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	3,213
Cash Applied to Investing and Financing Activities		
Payments to acquire property, plant and equipment	(7,869)	(58,613)
Payments to purchase investments	(4,641)	(4,536)
Net Cash Flows from Investing and Financing Activities	(12,510)	(59,936)
Net Increase/(Decrease) in Cash	(22,133)	25,747
Cash Balances		
Cash and cash equivalents at beginning of period	397,461	371,714
Cash and cash equivalents at end of period	375,329	397,461
Net change in cash for period	(22,133)	25,747



This report is to be read in conjunction with the notes to the performance report and the audit report.

Statement of Accounting Policies

Youth One Stop Shop Inc For the year ended 30 June 2018

'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. 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

Youth One Stop Shop Inc 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.

Tier 2 PBE Accounting Standards Applied

No Tier 2 accounting policies have been applied.

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.

Contract Income

Contract income is recognised when there is a legal right to receive cash either in the current period or in the future. Contract income is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment excluding GST.

Fundraising and Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.



Donations

Donations received are included in operating revenue. If particular conditions are attached to a donation that would require it to be repaid if these conditions are not met, then the donation is recorded as a liability until the conditions are satisfied.

Donated goods or services are not recognised.

Interest Income

Interest income is recognised in the statement of financial performance as it is accrued.

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of property, plant and equipment is disposed of the gain or loss recognised in the statement of financial performance is calculated as the difference between the sale price and the carrying amount of the asset.

Depreciation for each class of asset is calculated using the following rates:

Buildings and Fit-Out	11.4 - 31.2% DV
Computers	48 - 67% DV
Furniture & Fittings	10 - 26.4% DV
Motor Vehicles	26 - 30% DV
Plant & Equipment	10 - 67% DV

Receivables

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

Provisions

Provisions are recognised when the entity has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Payables

Payables are recorded at the amount owing when the transaction occurs that creates the payment obligation.

Employee Entitlements

Amounts for leave entitlements are recorded as liabilities at the amount to be paid.



Notes to the Performance Report

Youth One Stop Shop Inc For the year ended 30 June 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	2,705	9,159
Total Donations, fundraising and other similar revenue	2,705	9,159
Revenue from providing goods or services		
Contract Income	1,461,431	1,466,283
Fees for Service & Claiming	45,636	31,171
Sundry Income		7,235
Total Revenue from providing goods or services	1,507,067	1,504,689
Interest, dividends and other investment revenue		
Interest Income	5,135	5,616
Total Interest, dividends and other investment revenue	5,135	5,616
	2018	2017
2. Contract Income		
Palmerston North City Council	20,600	44,000
District Health Board	588,546	588,235
Child Youth & Family / Ministry of Social Development	404,102	389,102
Central Primary Health Organisation	448,183	444,946
Total Contract Income	1,461,431	1,466,283
	2018	2017
3. Analysis of Expenses		
Volunteer and employee related costs		
Accident Compensation Commission	2,428	3,069
KiwiSaver Employer Contributions	25,976	24,810
Salaries	958,608	921,548
Team Building	374	440
Training	13,355	15,347
Total Volunteer and employee related costs	1,000,742	965,213
Costs related to providing goods or services		
Advertising	1,845	2,532
Cleaning	24,156	23,220
Clinical Supplies	16,743	13,546
Computer Expenses	50,104	50,584
Consulting	143,238	136,028
Entertainment	1,353	1,411
Equipment	2,074	3,460
GC's Discretionary Client Expenses	1,808	5,895



Governance Payments	7,327	4,388
Insurance	7,922	7,526
Light, Power, Heating	9,380	9,078
Motor Vehicle Expenses	11,946	9,368
Office Expenses	2,768	5,983
Printing & Stationery	7,397	8,267
Rent	122,737	121,954
Repairs and Maintenance	6,791	5,610
Security	450	410
Special Project Expenses	18,977	9,669
Subscriptions	16,325	20,318
Supervision	11,901	11,165
Telephone & Internet	17,043	17,766
Travel - National	3,455	4,041
Waste Disposal	3,703	3,626
Youth Programmes	22,514	27,546
Total Costs related to providing goods or services	511,955	503,392
Grants and donations made		
Koha	1,000	450
Total Grants and donations made	1,000	450
Other expenses		
Accountancy Fees	4,275	4,074
Audit Fees	4,100	3,900
Bank Fees	50	55
Depreciation	30,928	43,579
General Expenses	4,212	12,152
Loss on Disposal of an Asset	428	3,214
Total Other expenses	43,993	66,974
	2018	2017

4. Analysis of Assets

Bank accounts and cash

Petty Cash	50	-
Youth One Stop Shop Inc	375,279	397,461
Total Bank accounts and cash	375,329	397,461

Debtors and prepayments

Accounts Receivable	98,668	87,820
Prepayments	5,871	5,373
Total Debtors and prepayments	104,539	93,193

Other current assets

Westpac Term Deposit 2	157,800	153,160
Total Other current assets	157,800	153,160



	2018	2017
5. Analysis of Liabilities		
Creditors and Accrued Expenses		
Accounts Payable	24,523	28,702
Accrued Expenses	6,200	6,077
GST	27,495	6,994
Total Creditors and Accrued Expenses	58,219	41,773
Employee Costs Payable		
Holiday Pay Accrual	76,445	86,046
Wages Payable - Payroll	20,392	23,082
Total Employee Costs Payable	96,837	109,128
Income in Advance		
Income in Advance	8,333	-
Total Income in Advance	8,333	-



6. Property, Plant and Equipment

2018

Asset Class \$	Opening Carrying Amount \$	Purchases \$	Sales/Disposals \$	Current Year Depreciation and Impairment \$	Closing Carrying Amount \$
Buildings & Fit Out	14,051			1,686	12,365
Motor Vehicles	17,586			5,041	12,545
Furniture & Fittings	17,461	1,926	428	3,117	15,842
Computers (including Software)	27,506	1,318		14,082	14,742
Plant & Equipment	34,784	3,964		7,001	31,747
Total	111,388	7,208	428	30,927	87,241

2017

Asset Class \$	Opening Carrying Amount \$	Purchases \$	Sales/Disposals \$	Current Year Depreciation and Impairment \$	Closing Carrying Amount \$
Buildings & Fit Out	15,998			1,947	14,051
Motor Vehicles	24,670			7,084	17,586
Furniture & Fittings	18,225	5,788	2,878	3,674	17,461
Computers (including Software)	24,866	27,975	156	25,179	27,506
Plant & Equipment	15,808	24,850	179	5,695	34,784
Total	99,567	58,613	3,213	43,579	111,388

2018

2017

7. Accumulated Funds

Accumulated Funds

Opening Balance	604,302	620,866
Current year surplus/(deficit)	(42,781)	(16,565)
Total Accumulated Funds	561,520	604,302



	2018	2017
8. Accumulated Surpluses		
Accumulated Surpluses		
Opening Balance	575,620	538,578
Current year surplus or (deficit)	(42,781)	(16,565)
Transfers (to)/from reserves	13,686	53,606
Closing balance	546,524	575,620
	2018	2017

9. Reserves

	2018	2017
Reserves		
Opening Balance	28,682	82,288
Transfers to/(from) reserves	(13,686)	(53,606)
Closing Balance	14,996	28,682
	2018	2017

10. Breakdown of Reserves

	2018	2017
Reserves		
Ministry of Social Development	9,000	-
Palmerston North Youth Network	5,996	-
Project Well-Being - Central PHO	-	11,826
Youth Sector Training - Transcend	-	462
PNCC Project	-	13,400
Dental Treatment Levin - Give a Little Donations	-	2,994
Total Reserves	14,996	28,682

Reserves include tagged funds as follows:

- a) \$9,000 from Ministry of Social Development for Outcome Agreement: 327017
- b) \$5,996 from Palmerston North Youth Network unspent money from 2017/18 funding

11. Operating Lease Commitments

The Society leases property, plant & equipment in the normal course of operation.

The future aggregate minimum lease payment payable under non-cancellable operating leases are as follows:

	2018	2017
Commitments		
Commitments to rent property		
Less than one year	104,600	104,600
More than one year	178,000	282,600
Total Commitments to rent property	282,600	387,200



	2018	2017
Commitment to lease equipment		
Less than one year	24,333	21,820
More than one year	22,271	34,276
Total Commitment to lease equipment	46,604	56,096

12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2018 (Last year - nil).

13. Related Parties

There were no transactions involving related parties during the financial year.

14. 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).

15. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

