



COMMUNICARE FRIENDSHIP CENTRES

Connecting Older People
He tūhononga kaumatua

COMMUNICARE CMA (AUCK) INC

ANNUAL REPORT

1 JANUARY 2022- TO 31 DECEMBER 2022



3 May 2023

The Governance Committee
Communicare CMA (Auckland) Inc
PO Box 24535
Royal Oak
AUCKLAND 1345

O'Meara & Co
Chartered Accountants
P O Box 56 565, Auckland 1446
Phone 09 631 7849
michelle@omeara.co.nz

Dear Sir/Madam

Independent Review of the Performance Report for Year Ended 31 December 2022

1. Introduction

I set out below my findings from the review of the financial statements for the year ended 31 December 2022. The objective of my review is to express my conclusion on the financial statements. My conclusion, if unmodified, will be in the form "Based on my review, nothing has come to my attention that causes me to believe that:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) the accompanying performance report does not present fairly, in all material respects:
 - the financial position of Communicare CMA (Auckland) Inc. as at 31 December 2022, and of its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Public Benefit Entity Simple Format Reporting-Accrual (Not-For-Profit).

In forming my conclusion and opinion, I performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluated the evidence obtained.

2. Governance and risk management matters

I report to you the following as an outcome of my work:

- I have had no disagreements with management during my review nor any difficulties in dealing with management.
- I have not identified any breaches of legislation during my review
- I have not identified any instances of fraud involving management, not any other fraud that caused a material misstatement of the financial statements; and

I reaffirm that I am independent of your organisation, and that I have no relationship with your organisation that could impair my independence.

3. Financial statements

Unadjusted differences.

There were no material unadjusted items at balance date.

Adjustments made

The adjustments made to the draft report were to correct the statement of cash flows by moving figures within the statement, and adjusting a few figures within revenue and expenditure which did not affect the net deficit for the year.

All the adjustments were made by Sharon prior to finalising the Performance Report.

4. Recommendations

The following are a few comments and recommendations:

- a) The year ended 31 December 2022 resulted in a large deficit, which included \$47k loss on investments. Although there are sufficient funds at bank to continue to operate, and funds held in investments, there will need to be tight monitoring of finances this year. I note the 2023 budget is recording a loss for the year of \$40,752. The board will need to monitor that the actuals do not exceed those figures in the budget so the actual loss will not be more than budgeted. The board will also need to relook at its budget for future years to ensure that a small surplus is made in order to retain equity, unless it is agreed to use the investments funds for operating expenses.
- b) I was pleased to see that my recommendations from last year's letter have been put in place.

I wish to thank you all for your assistance during my review.

Yours faithfully



M A O'Meara
Chartered Accountant
O'Meara & Co



INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of Communicare CMA (Auckland) Inc. Report on the Performance Report

O'Meara & Co
Chartered Accountant
P O Box 56 565, Dominion Rd,
Auckland 1446
Phone 09 631 7849

I have reviewed the performance report of Communicare (CMA) Auckland Inc. on pages 1 to 15, which comprises Entity Information, Statement of Service Performance, the Statement of Financial Position as at 31 December 2022, and the Statement of Financial Performance and Cash Flows for the year then ended, and statement of accounting policies and Notes to the Performance Report.

The Responsibility of the Governance Committee for the Performance Report

The Governance Committee are responsible on behalf of the entity for the preparation and fair presentation of this Performance Report in accordance with Public Benefit Entity Simple Format Reporting-Accrual (Not-For-Profit), for the selection of outcomes, outputs, and quantification of the outputs to the extent practicable and for such internal control as the Governance Committee determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error,

Assurance Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying Performance Report. I conducted my review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires me to conclude whether anything has come to my attention that causes me to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires me to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The Statement of Service Performance was reviewed in accordance with ISAE (NZ) 3000 (Revised). The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, I do not express an audit opinion on the Performance Report.

Other than in my capacity as assurance practitioner, I have no relationship with, or interests in, Communicare (CMA) Auckland Inc.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) the accompanying performance report does not present fairly, in all material respects:
 - the financial position of Communicare CMA (Auckland) Inc. as at 31 December 2022, and of its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Public Benefit Entity Simple Format Reporting-Accrual (Not-For-Profit).

3 May 2023
M A O'Meara
Chartered Accountant

Communicare CMA (Auckland) Inc

Entity Information

For the year ended
31 December 2022

Legal Name of Entity: Communicare CMA (Auckland) Inc

Other Name of Entity (if any):

Type of Entity and Legal Basis (if any): Society Registered Charity

Registration Number: CC10692

Entity's Purpose or Mission:

COMMUNICARE VISION

That vulnerable older and isolated people of all ethnic and cultural communities in Auckland are connected for companionship and activities to suit their needs.

COMMUNICARE MISSION STATEMENT

To actively improve the quality of life for vulnerable older people by providing recreation and support in locally based Friendship Centres.

Communicare is committed to -

- Supporting its members in their endeavours to remain living in their own homes with the best health and independence they can attain.
- Providing activities and services that offer recreation, support, and companionship for its members.
- Engaging with all ethnic and cultural communities in Auckland and upholding the principles of the Treaty of Waitangi in enabling services to Tangata Whenua.
- Creating Friendship Centre environments that are fully welcoming to all peoples, and are respectful of their cultural needs and interests, aims to ensure the wairua (spiritual), hinengaro (psychological) and tinana (physical) wellbeing of tangata mauiui and their whanau.

Entity Structure:

Communicare is governed by a Board of non-salaried (Voluntary) members. Board members are recruited through Volunteering Auckland or Seek Volunteering or Appoint Better Boards based on professional and not-for-profit Governance experience.

Communicare endeavours to recruit Board members who represent the diversity of Auckland City.

The Board employs a General Manager to manage all day to day aspects of the organisation including recruiting staff and volunteers.

The General Manager reports directly to the Board.

Main Sources of the Entity's Cash and Resources:

Communicare's main funding sources are from grants and donations, interest from bequests and legacies and revenue from a very small investment portfolio.

Main Methods Used by the Entity to Raise Funds:

Communicare fundraises on a very small scale by selling crafts made in centres, raffles and similar.

There is no annual public appeal or anything on this scale.

MKS

Communicare CMA (Auckland) Inc

Entity Information

For the year ended
31 December 2022

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

We have supported Seniors and the Disabled in Auckland for over 60 years with the demand for our service undiminished. While rising costs in resources and transport continue, with the support of funders, Communicare continues to ensure our centres and activities remain affordable to encourage all to attend a centre. Communicare's mission is "to actively improve the quality of life for the elderly, lonely and disabled by providing recreation, support and advocacy in friendship centres". The expected (and proven) benefits are clear for our members. Communicare improves the social welfare, physical, emotional and mental health of such isolated senior persons. We are connecting communities, promoting well-being and addressing the disadvantaged.

Additional Information

Contact details

Physical Address:

14 Erson Avenue, Royal Oak

Postal Address:

PO Box 24535 Royal Oak

Phone/Fax:

09 631 5968

Email/Website:

www.communicare.org.nz / office@communicare.org.nz



Communicare CMA



<http://twitter.com/communicarecma>

mls

Communicare CMA (Auckland) Inc
Statement of Service Performance

For the year ended
31 December 2022

Description of the Entity's Outcomes:

Provision of 19 Friendship Centres in West, Central, East and South Auckland for vulnerable, disabled and isolated older people. Each centre operates one day per week from 9.30 - 12.30 and offers a safe, confidential, compassionate, and welcoming multicultural environment for the meeting of all seniors, devoid of stigma and judgement.

Members develop a sense of community and mutual understanding through friendly interaction with others. Communicare is governed by a volunteer board who monitor the strategic planning for the organisation. Over 120 volunteers assist the 500 members in various Friendship centres around Auckland. Volunteers are integral to the success of the centres as Communicare maintains the ratio per members. If the ratio drops it could cause a centre to close while volunteers are sourced. With ongoing support from local business, community by way of vouchers, food, and contribution towards gifts, prizes and raffles.

Liaison with local businesses and community networks to promote our services is done by paid staff. We work with Local Council Boards in partnership for events such as Seniors Afternoon Tea, and provide Total Mobility Assessment services for disability taxi discounts.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Additional Measures	Actual 2022		Actual 2021	
Outputs: The goods or services that the entity delivered during the year (i.e. describe and quantify to the extent practicable the goods or service delivered for the current year)	Total Number of Friendship Centre sessions provided	494		433	
	Total Number of service users	332		332	
	Total Numbers Service Contacts Face to Face	8632		5057	
Ethnic breakdown of service users -		Volunteers	Members	Volunteers	Members
	Unknown	4 = 3%	25 = 8%	4 = 3%	25 = 8%
	Chinese	17 = 14%	6 = 2%	17 = 15%	6 = 2%
	Indian	2 = 2%	14 = 4%	2 = 2%	14 = 4%
	Maori	4 = 3%	31 = 9%	4 = 4%	31 = 9%
	NZ European	77 = 63%	225 = 68%	66 = 59%	225 = 68%
	Other	11 = 9%	11 = 3%	11 = 10%	11 = 3%
	Other Asian	4 = 3%	5 = 1%	4 = 4%	5 = 1%
	Pacific People	3 = 3%	15 = 5%	3 = 3%	15 = 5%
	Total	122 100%	332 100%	111 100%	332 100%

Communicare provides services for disabled and seniors in the Auckland area. Established in 1959 the focus is on vulnerable, disabled, lonely and isolated people. 19 Centres run from Auckland Central to Franklin, throughout the year to ensure the community has access to a venue to engage with like minded people.

Coordinators are trained to deliver services that engage members where all members have a sense of belonging, being part of a community and have enjoyable interaction. Welfare checks are maintained where experienced staff ensure that members have access to services that are available to them within the community, and this is supported by the collaboration and networking done with service providers.

Communicare provides external services, counselling, welfare checks and total mobility assessments.

From April 2022 all services were opened fully.

2022

494 total sessions, Number of users 332, face to face 8632.

At the end of December 2022, 332 members with 8632 participants (Most visiting centres several times a week)

From April 2022 the centres were opened allowing members to visit as many centres as they wanted.

Testimonials from annual survey of member satisfaction.

"After phoning around looking for a group, I found the Communicare brochure, phoned and got to a group within a week"

"Communicare is the light at the end of the tunnel for me"

"Without the groups I would be lonely, I look forward to going to these groups"

"Fun groups, well organised and everyone cares"

MAD

Communicare CMA (Auckland) Inc
Statement of Financial Performance

For the year ended
31 December 2022

	Note	2022 \$	2021 \$
Revenue			
Fundraising, grants and donations	Note 1	251,821	236,384
Fees, subscriptions and other revenue from members		16,769	13,162
Revenue from providing goods or services		47,211	46,782
Interest, dividends and other investment revenue		17,091	24,352
Other revenue		11,475	38,857
Wages Subsidy Received & RSP		21,913	174,822
Total Revenue		366,280	534,359
Expenses	Note 2		
Fundraising and promotion expenses		12,623	6,534
Volunteer and employee related costs		355,090	310,423
Costs related to providing goods or services		54,969	59,969
Administration and overhead costs		56,861	44,635
Other expenses		56,555	11,137
Total Expenses		536,098	432,698
Surplus/(Deficit) for the Year		(169,818)	101,661

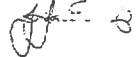
MCC

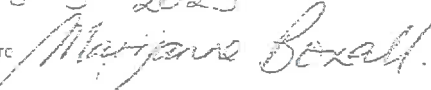
Communicare CMA (Auckland) Inc
Statement of Financial Position

As at
31 December 2022

	Note	2022 \$	2021 \$
Assets			
Current Assets			
Bank accounts and cash	Note 3	201,829	351,455
Debtors and prepayments		6,524	9,569
Total Current Assets		208,353	361,024
Non-Current Assets			
Property, plant and equipment	Note 4	27,547	16,404
Investments	Note 3	408,560	480,882
Total Non-Current Assets		436,107	497,286
Total Assets		644,460	858,310
Liabilities			
Current Liabilities			
Credit cards and other short-term credit facilities	Note 3	1,985	201
Creditors and accrued expenses		4,543	2,525
Unused donations and grants with conditions		20,959	68,793
Other current liabilities		-	-
Total Liabilities		27,487	71,519
Total Assets less Total Liabilities (Net Assets)		616,973	786,791
Accumulated Funds			
Note 5			
Capital		-	-
Accumulated surpluses or (deficits)		105,391	275,209
Reserves		511,582	511,582
Total Accumulated Funds		616,973	786,791

This performance report has been approved by the Board, for and on behalf of Communicare CMA (Auckland) Inc

Date 03/05/2023
 Signature 
 Name Joesephine Jardine
 Position Chairperson
 Communicare Board

Date 3-5-2023
 Signature 
 Name MARIJANE BOXALL
 Position FINANCE CHAIR

Communicare CMA (Auckland) Inc

Statement of Cash Flows

For the year ended
31 December 2022

	2022 \$	2021 \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	200,438	295,567
Fees, subscriptions and other receipts from members	16,769	13,162
Receipts from providing goods or services	46,025	46,741
Interest, dividends and other receipts	1,064	8,449
Wages Subsidy	25,200	166,307
Other operating receipts	7,112	7,438
Net GST	4,085	(7,948)
	300,693	529,716
Cash was applied to:		
Payments to suppliers and employees	473,436	441,693
	473,436	441,693
Net Cash Flows from Operating Activities	(172,743)	88,023
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of assets	12,000	21,000
Receipts from Term Deposit	16,500	-
Receipts from Investments	18,564	-
	47,064	21,000
Cash was applied to:		
Payments to acquire property, plant and equipment	12,350	3,939
Payments to acquire the Computer Upgrades	4,193	-
Payments to acquire the Banners	4,899	-
Payments to acquire the Flags	2,505	-
	23,947	3,939
Net Cash Flows from Investing and Financing Activities	23,117	17,061
Net Increase / (Decrease) in Cash	(149,626)	105,084
Opening Cash	351,455	246,371
Closing Cash	201,829	351,455
This is represented by:		
Bank Accounts and Cash as at 31 December	201,829	351,455

mas

Communicare CMA (Auckland) Inc
Statement of Accounting Policies

For the year ended
31 December 2022

Basis of Preparation

Communicare CMA (Auckland) Inc 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 of 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)

Communicare CMA (Auckland) Inc is registered for GST and the amounts recorded in the Performance Report are exclusive of GST, with the exception of the statement of cash flows, debtors and creditors.

Income Tax

Communicare CMA (Auckland) 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.

Review

This performance report was subject to Review. No Audit has been undertaken.

Changes In Accounting Policies

There have been no changes in accounting policies during the financial year.

Depreciation

All depreciation rates used are in accordance with IRD specified rates.

Investments

Mint Investments and Harbour Investments are recorded at the unit price at 31 December 2022.

As such the investments may not realise the amounts recorded at balance date if cashed up.

Unrealised gains/losses are recorded in the Statement of Financial Performance.

Communicare CMA (Auckland) Inc

Notes to the Performance Report

For the year ended
31 December 2022

Note 1 : Analysis of Revenue

Revenue Item	Analysis	2022 \$	2021 \$
Revenue from fundraising, grants and donations	Endowment Trust Distribution	60,000	40,000
	Grants for current operations	189,447	189,830
	Donations/koha from the public	2,374	6,554
	Total - Fundraising, grants and donations	251,821	236,384

Revenue Item	Analysis	2022 \$	2021 \$
Fees, subscriptions and other revenue from members	Fees and subscriptions from members	6,801	5,204
	Donations/koha/offerings from members	9,968	7,958
	Total - Fees, Subscriptions and other income from members	16,769	13,162

Revenue Item	Analysis	2022 \$	2021 \$
Revenue from providing goods or services	DHB/ Department of Internal Affairs - COGS	13,916	10,759
	Friendship Centre Income - Donation	33,295	36,023
	Total - Revenue from providing goods or services	47,211	46,782

Revenue Item	Analysis	2022 \$	2021 \$
Interest, dividends and other investment revenue	Interest Income	1,074	279
	Dividends Income	141	141
	Other Investment Income	15,876	23,932
	Total	17,091	24,352

Revenue Item	Analysis	2022 \$	2021 \$
Other revenue	Sundry Income	4,599	22,259
	Gain/Loss on revaluation - investments	-	3,730
	Gain/Loss on disposal Motor Vehicle	6,876	12,868
	Total - Other Revenue	11,475	38,857

MDD

Communicare CMA (Auckland) Inc

Notes to the Performance Report

For the year ended
31 December 2022

Note 2 : Analysis of Expenses

Expense Item	Analysis	2022	2021
Fundraising and promotion expenses	Advertising & Marketing	\$ 12,623	\$ 6,534
	Other fundraising and promotional costs		
	Total Fundraising and Promotion Expenses	12,623	6,534
Volunteer and employee related costs	ACC Levies	2,596	805
	Staff Training	7,668	1,566
	Volunteer vouchers/reimbursements	4,080	2,484
	Wages, Sub-contractor	340,746	305,568
	Total Volunteer and Employee Related Costs	355,090	310,423
Costs related to providing goods or services	Friendship Centre other Expenditure	\$ 50,057	\$ 43,271
	Handcrafts		
	Special Events	4,912	16,698
	Total Cost Related to Providing Goods or Services	54,969	59,969
Administration and overhead costs	Bank Charges	90	85
	Computer Expenses	5,265	3,377
	Office Expenses	823	2,437
	Health & Safety	4,188	
	Insurance	5,351	4,589
	Legal Fee		578
	Motor Vehicle Expenses	7,874	4,953
	Operating Lease Payments	4,747	4,064
	Printing, Postage & Stationery	3,166	3,189
	Rent	19,099	15,570
	Repair & Maintenance	1,321	836
	Subscriptions	740	846
	Telephone & Internet	3,289	3,528
	Travel - Total Mobility	908	583
	Total	56,861	44,635
Other expenses	Accounting Software	\$ 462	\$ 196
	Review Fees	2,800	2,800
	Loss on revaluation - investments	47,286	
	Depreciation	6,007	8,141
	Total	56,555	11,137

MSD

Communicare CMA (Auckland) Inc
Notes to the Performance Report

For the year ended
 31 December 2022

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	2022	2021
Asset Item Bank accounts and cash	ASB D/C Chq Acct 01 A	\$ 54,329	\$ 54,768
	ASB Fast Saver	125,566	214,859
	Bank - Current Acct	21,615	80,839
	Bank - 57 Account	-	-
	Cash on Hand	319	989
	Total Bank Accounts and Cash	201,829	351,455
Asset Item Debtors and prepayments	Receivables - Interest, dividend and other receipts	\$ 168	\$ 2,350
	Prepayments	5,841	7,219
	Receivables - Other Revenue	79	-
	Accrued Income	-	-
	GST Refunds Due From IRD	436	-
	Total	6,524	9,569
Asset Item Investments	Shares - Vector	\$ 2,000	\$ 2,000
	Term Deposit - ASB	-	-
	Mint Investments	246,555	279,030
	Harbour Investments	160,004	174,815
	Bank - (Stenhouse Legacy - Te Atatu)	1	4,940
	Bank - (Diana Page Legacy)	-	16,500
	Bank - (May Cowell Legacy)	-	3,597
Total Investments	408,560	480,882	
Liability Item Short-term Credit Facilities	Analysis	2022	2021
	Credit Card A	\$ 1,985	\$ 201
	Total Short-term Credit Facilities	1,985	201
Liability Item Creditors and Accrued Expenses	Analysis	2022	2021
	Payables	\$ -	\$ -
	GST Payable	-	275
	Accrued Expenses	4,543	2,250
	Total Creditors and accrued Expenses	4,543	2,525
Liability Item Unused donations and grants with conditions	Analysis	2022	2021
	Unused Donations and Grants with Conditions	\$ 20,959	\$ 68,793
	Total Unused Donations and Grants with Conditions	20,959	68,793

MCC

Communicare CMA (Auckland) Inc

Notes to the Performance Report

For the year ended
31 December 2022

Note 4 : Property, Plant and Equipment

2022					
Property, Plant and Equipment	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	5,232	10,739	3,559	905	11,507
Furniture and fixtures	884	6,438		516	6,806
Office equipment	5,292		33	1,034	4,225
Computers (including software)	4,827	3,647	74	3,443	4,957
Plant and Equipment	168		7	109	52
Total	16,404	20,824	3,673	6,007	27,547

2021					
Property, Plant and Equipment	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	12,867		5,393	2,242	5,232
Furniture and fixtures	1,106			222	884
Office equipment	6,658			1,366	5,292
Computers (including software)	5,376	3,425		3,974	4,827
Plant and Equipment	505			337	168
Total	26,512	3,425	5,393	8,141	16,404

Significant Donated Assets Recorded - Source and Date of Valuation

Significant Donated Assets - Not Recorded

msd

Communicare CMA (Auckland) Inc

Notes to the Performance Report

For the year ended
31 December 2022

Note 5: Accumulated Funds

2022

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance		275,209	511,582	786,791
Adjustment Prior year- Not Capital Introduced				
Surplus/(Deficit)		(169,818)		(169,818)
Closing Balance		105,391	511,582	616,973

2021

Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance		173,548	511,582	685,130
Capital - Opening Balance				
Surplus/(Deficit)		101,661		101,661
Closing Balance		275,209	511,582	786,791

Names of Reserves

Name	Nature and Purpose	Actual 2022	Actual 2021
Capital Gain - Property	Capital Gain - Property	\$ 511,582	\$ 511,582
	Total	511,582	511,582

msb

Communicare CMA (Auckland) Inc

Notes to the Performance Report

**For the year ended
31 December 2022**

Note 6 : Commitments and Contingencies

Commitments and Contingent Liabilities

The Communicare building lease is a fixed 5 year term, with right of renewal.

The lease was renewed in December 2021 for a further 3 year period.

Going Concern

Communicare has investment funds to draw on for current and future funding shortfalls.

The Civilian Maimed Endowment Trust also supports Communicare.

Review

This performance report was subject to a review and no audit has been undertaken.

Communicare CMA (Auckland) Inc

Notes to the Performance Report

For the year ended
31 December 2022

Note 7: Related Party Transactions

Communicare has two Board members - Marijanne Boxall and Mike Matthews who are also Trustees of the Civilian Maimed Endowment Trust Board which comprises a total of 6 Trustees (of which 4 are Independent Trustees). The Trust is a closely related but independent entity.

The Trust was set up to provide Communicare income as decided by the Trust Board.

The capital of the Trust is to be retained in perpetuity and used to generate income which could be distributed to Communicare at the discretion of the Trust Board.

Note 8: 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)

Communicare CMA (Auckland) Inc
 Fixed Assets and Depreciation Schedule
 For the Year Ended 31 December 2022

Asset	Cost Price	Book Value		Disposals	Gain/Loss on Disposal	Mth	Depreciations		Accum Deprec 31/12/2022	Book Value 31/12/2022
		01/01/2022	Additions				Rate	\$		
Assets										
Motor Vehicles										
Corolla Fielder 1.5 KFP203	10,209	1,673								
Corolla Fielder 1.5 KFP204	11,209	1,837		1,837	3,380	12	30.0%	502	9,038	1,171
Corolla Fielder 1.5 KFP205	10,513	1,722		1,722	3,495			-	9,372	-
Honda Fit 1.5K PPB752			10,739					-	8,791	
Sub - Total	31,931	5,232	10,739	3,559	6,875	2	30.0%	403	403	10,336
Furniture and Fixture										
Banners & Flags	1,155	298								
Stove Microwave	881	60				12	20.0%	60	917	238
Banners & Flags *3 - Speedy	850	526				12	20.0%	12	833	48
Flags 2022			2,178			12	20.0%	105	429	421
Footpath Signs 2022			4,260			3	20.0%	90	90	2,088
Sub - Total	2,886	884	6,438			4	20.0%	249	249	4,012
Office Equipment										
Kona Minolta Printer Fax	7,185	23		23						
Robyn Skeates Office Interiors	13,519	4,862					0.0%	-	7,162	-
Konica Minolta Copy Machine	4,000	397				12	18.0%	875	9,532	3,987
Camera	695	10		10		12	40.0%	159	3,762	238
Sub - Total	25,399	5,292		33			0.0%	-	685	-
Computers and Software										
ItJedi	2,031	26		26						
It Jedi - Laptop	980	48		48			0.0%	-	2,005	-
2*HP Probooks	3,020	204					0.0%	-	932	-
DB Software Program	1,600	125				12	50.0%	102	2,918	102
Focus On Fundraising Ltd	1,450	203				12	50.0%	63	1,538	62
It Jedi - Computer upgrades 2019	4,815	1,103				12	50.0%	102	1,349	101
It Jedi - Computer upgrades 2020	3,350	977				12	50.0%	552	4,264	551
It Jedi - Computer upgrades 2021	3,425	2,141				12	50.0%	489	2,862	488
It Jedi - Computer upgrades 2022			3,647			12	50.0%	1,071	2,355	1,070
Sub - Total	20,671	4,827	3,647	74		7	50.0%	1,064	1,064	2,583
Plant and Equipment										
Work Phones *4	692	5		5						
2 Boccia Sets - Balmoral	761	2		2		0	0.0%	0	687	0
Boccia Sets and Balls	2626	86				0	0.0%	0	759	0
Boccia Sets - Game Equipment	1798	76				12	67.0%	58	2598	28
Sub - Total	5877	169		7		12	67.0%	51	1773	25
Total	86,764	16,404	20,824	3,673	6,875			109	5817	53
								6,006	76,366	27,549

Handwritten mark