

Performance Report

Ashburton Performing Arts Theatre Trust
For the year ended 30 June 2022

Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
12	Notes to the Performance Report
18	Depreciation Schedule
24	Auditor's Report

Entity Information

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

Legal Name of Entity

Ashburton Performing Arts Theatre Trust

Entity Type and Legal Basis

The Trust is a Charitable Trust incorporated under the Charitable Trust Act 1957. The Trust is also a registered charity under the Charities Act 2005

Registration Number

Charitable Trust Incorporation No. 971255

Charities Services No. CC23324

Entity's Purpose or Mission

The objectives of the Trust are summarised as follows:

1. For the promotion and provision of training and education in all aspects of the performing arts in Ashburton.
2. For the promotion of knowledge of the performing arts by means of performances, meetings, lectures, research, publications and educational courses.
3. For the acquisition of such equipment, materials, chattels, plant, land and buildings as the Trustees may deem necessary or desirable for the furtherance of the Trust's objectives.

Entity Structure

The Trust is a registered charity and an incorporated charitable trust governed by a Board of Trustees.

The Board of Trustees shall consist of:

1. One Trustee to be appointed by the Mayor for the time being of the District of Ashburton.
2. Two Trustees to be initially appointed by the Chairperson for the time being of the Ashburton Operatic Society (Incorporated) and thereafter to be elected annually by the Ashburton Operatic Society (Incorporated) at its Annual General Meeting.
3. Seven further independent Trustees to be initially appointed by the Chairperson for the time being of the Ashburton Operatic Society (Incorporated) and thereafter two of such Trustees shall retire annually and be elected by the Board at its Annual General Meeting. Trustees so retiring shall be eligible for re-election.

The Board of Trustees meet at least annually

The Trustees for the 2022 year were as follows:

- George Brown (Chairman)
- Jim Lischner
- Faye Johnston (Secretary)
- Noel Johnson
- Yvonne Harrison
- Brent Gray
- Jo Castelow
- Roger Paterson (Appointed 21/12/21)

The operations are managed by a team of four full time employees, one part time employee and casual employees as required.

Main Sources of Entity's Cash and Resources

The main source of cash is the sale of tickets and refreshments, operating grants, equipment hire and naming rights income.

Main Methods Used by Entity to Raise Funds

Applications for grants and sale of tickets.

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust is reliant on its Trustees for their volunteered time to oversee the operations of the Trust. Volunteers also provide services as ushers for performances.

Physical Address

211 Wills Street
Ashburton 7700

Phone Number

03 308 4706

Auditor

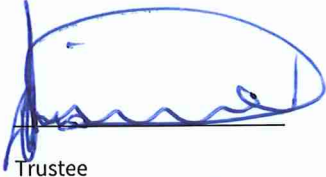
Martin Wakefield Audit Ltd

Approval of Financial Report

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Ashburton Performing Arts Theatre Trust for year ended 30 June 2022.

APPROVED



Trustee

Date 2 - 2 - 2023



Trustee

Date

Statement of Service Performance

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

Description of Entity's Outcomes

1. Promotion and provision of training and education in all aspects of the performing arts in Ashburton.
2. Promotion of knowledge of the performing arts by means of performances, meetings, lectures, research, publications and educational courses.
3. The acquisition of such equipment, materials, chattels, plant, land and buildings as the Trustees may deem necessary or desirable for the furtherance of the Trust objectives.

Description and Quantification of the Entity's Outputs

1. Training and Educational Courses:

Educational:

Providing assistance and training opportunities to our resident theatre drama group by assisting them with the development of their annual productions.

Providing educational opportunities for various local performance groups to learn and operate all technical aspects of a productions, including sound, lighting, set design and building.

Providing a training day for backstage crew to up skill and become training 'Fly Operators' and 'Loaders'

Training:

Stage Craft; Sound and lighting for productions by the 'Big Little Theatre Company' and 'Mid Canterbury Children's Theatre'.
Skills learnt - stage arrangement, lighting and sound

Health and Safety; Up skill the various local performance groups and provide educational material that relates to the new Health and Safety laws. Hold Meetings with performance group committees to inform them of their obligations to meet the requirements of the new legislation

	2022	2021
1. Events & Performances		
Community Events	191	140
Conference Meeting	71	83
National Tour	8	13
A TEC Procured	6	5

Statement of Financial Performance

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	96,833	28,645
Revenue from providing goods or services	1	609,001	757,181
Interest, dividends and other investment revenue	1	211	280
Other revenue	1	101,894	53,690
Total Revenue		807,938	839,795
Expenses			
Volunteer and employee related costs	2	313,638	319,047
Costs related to providing goods or service	2	452,626	443,841
Other expenses	2	185,091	185,842
Total Expenses		951,355	948,730
Surplus/(Deficit) for the Year		(143,416)	(108,934)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Ashburton Performing Arts Theatre Trust As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Bank accounts and cash	3	188,679	128,326
Goods and services tax	3	-	3,969
Debtors and receivables	3	50,048	75,278
Inventory	3	4,620	4,882
Total Current Assets		243,348	212,454
Non-Current Assets			
Property, Plant and Equipment	5	5,228,540	5,398,115
Total Non-Current Assets		5,228,540	5,398,115
Total Assets		5,471,887	5,610,569
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	51,412	82,257
Employee costs payable	4	45,619	39,268
Goods and services tax	4	4,278	-
Other current liabilities	4	89,669	64,719
Total Current Liabilities		190,978	186,244
Total Liabilities		190,978	186,244
Total Assets less Total Liabilities (Net Assets)		5,280,909	5,424,325
Accumulated Funds			
Accumulated Funds		5,280,909	5,424,325
Total Accumulated Funds		5,280,909	5,424,325

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

	2022	2021
Cash flow		
Movements		
Cash flows from operating activities		
Cash received from		
Donations, fundraising and other similar receipts	96,833	387,367
Receipts from providing goods and services	655,890	504,291
Interest, dividends and other investment receipts	211	280
MSD Subsidies Received (Covid-19)	101,894	53,690
Total	854,827	945,628
Cash applied to		
Volunteer and employee related costs	307,286	311,173
Costs from providing goods and services	486,351	472,257
GST	(5,396)	44,080
Total	788,241	827,510
Net cash flows from operating activities	66,586	118,118
Cash flows from investing and financing activities		
Cash applied to		
Payments to acquire property, plant and equipment	6,233	18,567
Total	6,233	18,567
Total Cash flows from investing and financing activities	(6,233)	(18,567)
Net increase/(decrease) in cash	60,353	99,551
Opening bank accounts and cash equivalents	128,326	28,775
Closing bank accounts and cash equivalents	188,679	128,326
	2022	2021
Reconciliation		
Till Float	900	900
Heartland Bank - Business Partnership	16,594	15,313
Heartland Bank - Management	6,057	52,068
Heartland Bank - Grant Money	39	37
Westpac - Management Board 001	95,579	-
Westpac Ticketing Account	69,512	60,010
Total Reconciliation	188,679	128,326

Statement of Accounting Policies

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

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

Ashburton Performing Arts Theatre Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Donations, fundraising and other similar revenue

Donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received.

Fundraising and grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return conditions it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Revenue from providing goods or services

The Trust received ticket sales and event income from performances, meetings and other events. Income from these events is accounted for on an accrual basis.

Interest, dividends and other investment revenue

Interest income is recognised on an accrual basis.

Other revenue

Other revenue is recognised on an accrual basis.

Property, plant & equipment

Property, plant & equipment is recorded at cost, less accumulated depreciation and impairment losses
Depreciation is provided on a straight line basis at rates that will write off the cost of the assets over their useful lives.
Depreciation rates of major classes of assets are stated as follows:
Buildings: 2.0% SL
Fixtures & Fittings: 10.0% SL
Plant & Equipment: 10.0% - 67.0% SL
Motor Vehicles: 20.0% SL

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.

Notes to the Performance Report

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

	2022	2021
1. Revenue		
Donations, fundraising and other similar revenue		
Operating Grants Received	80,437	-
Other Grants Received	16,396	28,645
Total Donations, fundraising and other similar revenue	96,833	28,645
Revenue from providing goods or services		
Bar & Catering	88,046	136,509
Naming Rights Income	5,000	5,000
Operating Grants Received	298,860	298,860
Rent Received	9,171	10,035
Theatre Activities	207,924	306,777
Total Revenue from providing goods or services	609,001	757,181
Interest, dividends and other investment revenue		
Interest Income	211	280
Total Interest, dividends and other investment revenue	211	280
Other revenue		
Covid 19 wage subsidy	95,394	43,990
MSD Apprenticeship Boost	6,500	9,700
Total Other revenue	101,894	53,690
	2022	2021
2. Expenses		
Volunteer and employee related costs		
Salaries	313,638	319,047
Total Volunteer and employee related costs	313,638	319,047
Costs related to providing goods or services		
Administration costs		
Other	48,020	41,812
Total Administration costs	48,020	41,812

	2022	2021
Operating costs		
Advertising & Promotions	30,829	30,601
Bar & Catering Cost	61,612	82,089
Light, Power, Heating	41,414	40,985
Insurance	37,347	48,869
Other	40,809	30,777
Rent and rates	55,834	54,306
Repairs and maintenance	32,513	43,273
Theatre Running Costs	23,811	71,129
Total Operating costs	324,169	402,028
Jesus Christ Superstar Costs	80,437	-
Total Costs related to providing goods or services	452,626	443,841
Other expenses		
Accounting Fees	4,400	4,000
Audit Expense	4,883	4,620
Depreciation	175,808	177,222
Total Other expenses	185,091	185,842
Total Expenses	951,355	948,730
	2022	2021

3. Analysis of Assets

Bank accounts and cash

Till Float	900	900
Heartland Bank - Business Partnership	16,594	15,313
Heartland Bank - Management	6,057	52,068
Heartland Bank - Grant Money	39	37
Westpac - Management Board 001	95,579	-
Westpac Ticketing Account	69,512	60,010
Total Bank accounts and cash	188,679	128,326

Debtors and prepayments

Accounts Receivable	49,317	67,195
Jesus Christ Superstar Show (Prepaid Expenses)	731	8,082
Total Debtors and prepayments	50,048	75,278

Inventory

Stock on hand	4,620	4,882
Total Inventory	4,620	4,882

GST

GST	(4,278)	3,969
Total GST	(4,278)	3,969

	2022	2021
4. Analysis of Liabilities		
Creditors and accrued expenses		
Account Payables	51,412	82,257
Total Creditors and accrued expenses	51,412	82,257
GST		
GST	4,278	(3,969)
Total GST	4,278	(3,969)
Employee costs payable		
Holiday Pay Accrual	27,670	21,515
Wages Accrued	11,259	10,071
Wages Deductions Payable	6,691	7,682
Total Employee costs payable	45,619	39,268
Other current liabilities		
Grant received in error	-	2,000
Ticket Income Received in Advance (Dedicated Holding Account)	69,512	60,383
Unspent Grants	20,158	2,336
Total Other current liabilities	89,669	64,719
	2022	2021

5. Property, Plant and Equipment

Buildings		
Buildings	7,199,540	7,199,540
Accumulated depreciation - buildings	(2,029,458)	(1,885,467)
Total Buildings	5,170,082	5,314,073
Motor Vehicles		
Vehicles	5,913	5,913
Accumulated depreciation - vehicles owned	(2,858)	(1,675)
Total Motor Vehicles	3,055	4,238
Furniture and Fittings		
Furniture and fittings	68,051	68,051
Accumulated depreciation - furniture and fittings	(64,591)	(57,800)
Total Furniture and Fittings	3,460	10,252
Plant and Equipment		
Plant and machinery	1,053,401	1,047,168
Accumulated depreciation - plant and machinery	(1,001,459)	(977,616)
Total Plant and Equipment	51,942	69,553
Total Property, Plant and Equipment	5,228,540	5,398,115

Buildings with a carrying amount of \$5,170,082 are located on land leased from Ashburton District Council. The lease terms are for a period of 20 years from 1 December 2006 with a right of renewal of three terms of 20 years each. Note 7 records the commitment relating to the lease.

	2022	2021
6. Trust Capital		
Accumulated funds	5,424,325	5,533,260
Current Year Earnings	(143,416)	(108,934)
Total Trust Capital	5,280,909	5,424,325

	2022	2021
7. Commitments		
Commitments - lease of land		
Current	44,000	44,000
Non-Current	150,333	194,333
Total Commitments - lease of land	194,333	238,333

8. COVID - 19 Wage Subsidy

The wage subsidies are exempt from GST. When the subsidies are used to pay wages to employees, the corresponding subsidised portion of the wage payment is non-deductible to the business, but treated as normal wages in the hands of the employee and subject to usual withholding deductions such as PAYE and Kiwisaver.

Subsidies received may be subject to review or audit. Retention of the full subsidy received \$202,631.57, and not requiring repayment to the Government is dependent on the business meeting the original conditions for obtaining the wage subsidy

9. Related Parties

The Ashburton Performing Arts Theatre Trust and the Ashburton Operatics Society Inc are related parties as two of the trustees in the Ashburton Performing Arts Theatre Trust are also committee members in the Ashburton Operatics Society Inc.

The Ashburton Performing Arts Theatre Trust and the Ashburton Operatics Society Inc operated a joint venture to perform a major production of the show 'Jesus Christ Superstar' in its entirety from 1st - 8th October. All costs and revenue relating to the show have been shared evenly between the two entities. This value as at 30 June 2022 of \$731.00 was disclosed as prepaid expenses in note 3 (2021: 8,082).

Jo Castelow a Trustee was reimbursed for the following expenditure:

	2022	2021
Expenditure Reimbursement		
Flowers	69	170
Total Expenditure Reimbursement	69	170

The following Trustees were remunerated for directing productions:

	2022	2021
Trustees		
Jo Castelow	492	2,000
Total Trustees	492	2,000

The following Trustees purchased services from the Trust:

	2022	2021
Services Purchased		
Jo Castelow		
Foyer Hire	-	200
Staging and Tech	-	228
Total Jo Castelow	-	428
Brent Gray		
Rostrum Hire	-	60
Total Brent Gray	-	60
Total Services Purchased	-	488

10. Events After the Balance Date

On the 23rd January 2022, All New Zealand moves to Red Traffic Light Setting. This impacted the proposed March production of Jesus Christ Superstar ultimately resulting in the cancellation of the production for the second time. The production was remounted in June 2022 with performance dates from the 1st – 8th October.

11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022. (2021: Nil)

12. Ability to Continue Operating

The committee in approving the financial statements, with the continued support of the operating grant from the Ashburton District Council, consider the Trust has sufficient resources to meet debts as they fall due in the foreseeable future. As such, the financial statements have been prepared on the basis of going concern.

The Trustees are conscious of the deficits that the Trust have reported in the 2022 year and recent years. From Note 2 it can be seen that the principal cause of the deficits have been the depreciation expense - mainly on the building and related assets.

Depreciation Schedule

Ashburton Performing Arts Theatre Trust For the year ended 30 June 2022

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Buildings							
Survey Fees	1 Oct 2005	4,750	3,501	-	95	1,344	3,406
Consultants	1 Nov 2005	301,241	222,047	-	6,025	85,219	216,022
Consents & Consultants	31 Jul 2007	219,484	161,783	-	4,390	62,090	157,394
Theatre Construction (2007)	31 Jul 2007	1,119,697	825,338	-	22,394	316,753	802,944
Thrust Stage	31 Jul 2007	55,718	41,070	-	1,114	15,762	39,956
Signage	1 May 2008	24,997	18,425	-	500	7,072	17,925
Surveying	1 May 2008	2,003	1,476	-	40	567	1,436
Theatre Construction (2008)	1 May 2008	4,575,045	3,372,304	-	91,501	1,294,242	3,280,803
Consents (2008)	9 May 2008	933	688	-	19	264	669
Flying System	9 May 2008	386,066	284,677	-	7,721	109,111	276,955
Lighting	9 May 2008	152,365	111,848	-	3,047	43,564	108,801
Theatre Construction (2009)	18 Jun 2009	357,241	270,916	-	7,145	93,470	263,771
Total Buildings		7,199,540	5,314,073	-	143,991	2,029,458	5,170,082
Fixtures & Fittings							
14L Electric Fryer	1 Jul 2012	2,316	230	-	230	2,316	-
Banquet Acrt	1 Jul 2012	1,000	100	-	100	1,000	-
Coffee Machine	1 Jul 2012	797	79	-	79	797	-
Commercial Microwave	1 Jul 2012	1,307	130	-	130	1,307	-
D W Electric Drain P 6kw Boll	1 Jul 2012	4,216	420	-	420	4,216	-
Electric Salamander	1 Jul 2012	2,145	217	-	215	2,143	2
Ellect Combi Oven	1 Jul 2012	10,812	1,082	-	1,081	10,811	1
Hot Plate Electric Range 800	1 Jul 2012	2,993	301	-	299	2,992	1
Infill Bench	1 Jul 2012	633	65	-	63	632	1
In-Sink-Erator	1 Jul 2012	637	63	-	63	637	-
L Shape Dishwash Bench	1 Jul 2012	3,209	321	-	321	3,209	-
L Shape Prep Bench	1 Jul 2012	1,968	196	-	196	1,968	-
Mixer Tap with Spray Arm	1 Jul 2012	685	71	-	69	683	2
Mobile Plate Dispenser	1 Jul 2012	2,098	209	-	209	2,098	-
Novalock Shelving	1 Jul 2012	654	67	-	65	652	2
One Door Freezer 400L	1 Jul 2012	1,980	198	-	198	1,980	-
Overshelf	1 Jul 2012	710	71	-	71	710	-
Retravision - Freezer/Microwave	1 Jul 2012	724	74	-	72	722	2
Security System	1 Jul 2012	472	48	-	47	471	1
Small Hand Wash Basin	1 Jul 2012	127	12	-	12	127	-
Stainless Steel Hood	1 Jul 2012	4,475	446	-	446	4,475	-

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Three Door Refrigerated Table	1 Jul 2012	3,962	397	-	396	3,961	1
Three Drawer Refrigerated Table	1 Jul 2012	3,962	397	-	396	3,961	1
Three Twindoor Upright Chillers	1 Jul 2012	3,084	310	-	308	3,082	2
Wall Lining for Cooking Areas	1 Jul 2012	761	77	-	76	761	-
Birko Tempo Tronic	10 Jul 2012	935	92	-	92	935	-
Whiteboard	8 Jul 2013	583	118	-	58	524	59
Tablecloths	16 Sep 2013	806	174	-	81	713	93
Breville the Oracle Espresso Machine	8 Aug 2014	2,207	681	-	221	1,747	460
Drape - Back Drop	31 Oct 2015	1,955	832	-	196	1,319	636
4 x Exit Lights	29 Feb 2016	2,011	923	-	201	1,290	721
Emergency Lights	30 Apr 2016	1,462	695	-	146	913	549
5 x Exit Lights	30 Jun 2016	2,365	1,164	-	237	1,438	927
Total Fixtures & Fittings		68,051	10,252	-	6,791	64,591	3,460
Motor Vehicles							
Mitsubishi Delica	19 Feb 2020	5,913	4,238	-	1,183	2,858	3,055
Total Motor Vehicles		5,913	4,238	-	1,183	2,858	3,055
Plant & Equipment							
Projection Equipment	1 Aug 1998	56,635	-	-	-	56,635	-
Reverse Scan Analogue Sound	31 Jul 2000	2,531	-	-	-	2,531	-
Starlet Control Desk	31 Jul 2000	395	-	-	-	395	-
Production Communication Infrastructure	27 Jun 2008	43,662	-	-	-	43,662	-
Office Chairs	30 Jun 2008	2,027	-	-	-	2,027	-
Washer & Dryer	30 Jun 2008	2,948	-	-	-	2,948	-
Curtains	31 Jul 2008	85,954	-	-	-	85,954	-
Furniture	31 Jul 2008	60,465	-	-	-	60,465	-
Kawai Grand Piano	31 Jul 2008	24,711	-	-	-	24,711	-
Kitchen & Bar Equipment & Fittings	31 Jul 2008	76,694	-	-	-	76,694	-
Projector, DVD & Screen Installation	31 Jul 2008	6,034	-	-	-	6,034	-
Seating	31 Jul 2008	301,952	-	-	-	301,952	-
Speakers	31 Jul 2008	11,729	-	-	-	11,729	-
Telsoft Server	31 Jul 2008	8,080	-	-	-	8,080	-
Website Development	31 Jul 2008	1,043	-	-	-	1,043	-
610m Option A Speaker Cable	1 Aug 2008	842	-	-	-	842	-
Leads with Tapon Plugs	1 Aug 2008	1,058	-	-	-	1,058	-
Solar Blinds	1 Aug 2008	1,642	-	-	-	1,642	-
Goldair 86L Fridge x 2	12 Sep 2008	656	-	-	-	656	-
Cupboard Unit (Green Room)	28 Nov 2008	3,296	-	-	-	3,296	-

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Acer Veriton M460 Desktop	3 Feb 2009	1,110	-	-	-	1,110	-
Office Furniture	10 Feb 2009	2,113	-	-	-	2,113	-
K&M Telescopic Boom Mic & Speaker Stand	19 Mar 2009	568	-	-	-	568	-
Tablecloths	15 Apr 2009	946	-	-	-	946	-
Water Coolers x 2	30 Apr 2009	900	-	-	-	900	-
6 x Axial Acclaim	5 May 2009	2,288	-	-	-	2,288	-
Satelitte Pro L300 Notebook	29 May 2009	1,800	-	-	-	1,800	-
Soundcraft 16 Channel Console	3 Jun 2009	2,789	-	-	-	2,789	-
Panasonic Daylight Projector	23 Jul 2009	1,556	-	-	-	1,556	-
10 x 12ch 10 mtr Snake	5 Aug 2009	100	-	-	-	100	-
12ch 1 mtr Snake	5 Aug 2009	10	-	-	-	10	-
2 x DMX 12 Paks	5 Aug 2009	1,200	-	-	-	1,200	-
2 x MSR Followspots	5 Aug 2009	3,000	-	-	-	3,000	-
2 x Sub Speaker Boxes	5 Aug 2009	1,400	-	-	-	1,400	-
20 x SF1200 Fresnel	5 Aug 2009	7,995	-	-	-	7,995	-
3 x Tri Truss	5 Aug 2009	1,800	-	-	-	1,800	-
30 x 8ch Snake	5 Aug 2009	240	-	-	-	240	-
30 x Pacific 12/28	5 Aug 2009	17,127	-	-	-	17,127	-
4 x TOA H/H Radio Mic & Receivers	5 Aug 2009	400	-	-	-	400	-
50 x 30ch Snake	5 Aug 2009	1,250	-	-	-	1,250	-
50 x Mains	5 Aug 2009	1,200	-	-	-	1,200	-
50 x Speaker Cables	5 Aug 2009	1,250	-	-	-	1,250	-
6 x Aurora Ground Row	5 Aug 2009	7,011	-	-	-	7,011	-
6 x Aurora Quad Cyc	5 Aug 2009	7,011	-	-	-	7,011	-
6 x SF2000 Fresnel	5 Aug 2009	3,579	-	-	-	3,579	-
60 x Parcans	5 Aug 2009	3,194	-	-	-	3,194	-
7 x Headset Intercoms	5 Aug 2009	1,400	-	-	-	1,400	-
AKG Handheld Mic & Receiver	5 Aug 2009	100	-	-	-	100	-
Amp Rack	5 Aug 2009	5,025	-	-	-	5,025	-
DMX Cable	5 Aug 2009	100	-	-	-	100	-
FOH Speakers	5 Aug 2009	8,780	-	-	-	8,780	-
Fold Back Speakers	5 Aug 2009	1,200	-	-	-	1,200	-
Graphic Equaliser Unit	5 Aug 2009	1,350	-	-	-	1,350	-
Miscellaneous Connectors, cable splitters etc	5 Aug 2009	2,552	-	-	-	2,552	-
Theatre Light Control Console 120 channel	5 Aug 2009	1,200	-	-	-	1,200	-
Air Conditioner Unit	20 Aug 2009	8,200	-	-	-	8,200	-
2 x 18" Subs wtih P-Audio Drivers	24 Aug 2009	1,400	-	-	-	1,400	-

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
3 x Share BETA 57a Microphones	24 Aug 2009	660	-	-	-	660	-
4 Channel Aerial Distribution System	24 Aug 2009	2,700	-	-	-	2,700	-
4 x NHS777 Headset	24 Aug 2009	680	-	-	-	680	-
BDYPK Transmitters	24 Aug 2009	8,596	-	-	-	8,596	-
Quest QA4004 Power Amp	24 Aug 2009	2,196	-	-	-	2,196	-
Soundcraft 8 Channel Audio Console	24 Aug 2009	1,054	-	-	-	1,054	-
XLT-2900 Telescopic Lift	17 Sep 2009	10,261	-	-	-	10,261	-
Venetian Blind for Control Room	21 Sep 2009	1,644	-	-	-	1,644	-
Side Wall Masking Curtain & Tracks	25 Sep 2009	2,977	-	-	-	2,977	-
2 x DSELKAY Floorstanding Water Coolers	4 Dec 2009	990	-	-	-	990	-
Stainless Steel Pigeon Spikes	22 Mar 2010	1,728	-	-	-	1,728	-
Sponsors Board	30 Mar 2010	4,900	-	-	-	4,900	-
Tascam CD Player	30 Apr 2010	692	-	-	-	692	-
Tascam CD Recorder/Player	30 Apr 2010	1,034	-	-	-	1,034	-
Piano Damp Chaser System	22 May 2010	938	-	-	-	938	-
10" Passible 300w Speaker & Brackets	6 Sep 2010	3,530	-	-	-	3,530	-
4 x Shure SLX14 Lapel Mics	6 Sep 2010	5,384	-	-	-	5,384	-
9" Scaler/Switcher & Cables	6 Sep 2010	3,544	-	-	-	3,544	-
Quest Qa3004 Power Amp 2 x 1100w	6 Sep 2010	1,661	-	-	-	1,661	-
48 port 10/100 Switch	28 Feb 2011	613	-	-	-	613	-
LG 3D Plasma TV	30 Apr 2011	1,381	-	-	-	1,381	-
2 x Footpath & Carpark Signs	30 Jun 2011	775	-	-	-	775	-
ENTTEC DMX Splitter	20 Jan 2012	550	28	-	28	550	-
Allen & Heath 24/12 Mix Rack	8 May 2012	2,730	227	-	227	2,730	-
Allen & Heath 8/4 Mix Rack	8 May 2012	1,361	114	-	114	1,361	-
Allen & Heath 8/4 Mix Rack	8 May 2012	1,361	114	-	114	1,361	-
Allen & Heath GLD 80 Console	9 May 2012	8,209	684	-	684	8,209	-
HP Probook with Office 2010	29 Jun 2012	1,620	149	-	149	1,620	-
Glassware	31 Aug 2012	734	81	-	73	726	8
Tablecloths	31 Aug 2012	1,397	151	-	140	1,386	11
Amplifier - 1000w	12 Sep 2012	1,230	144	-	123	1,209	21
Microphones	28 Feb 2013	904	145	-	90	849	55
Bura Rosa - 2 x chair, 1 x sofa	29 Jul 2013	1,270	254	-	127	1,143	127
AMD A8 Computer	9 Dec 2013	2,070	501	-	207	1,776	294
Polysafe Schooners	28 Feb 2014	922	239	-	92	775	147

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
2 x Veon 24" TVs	29 Apr 2014	468	128	-	47	387	81
2 x Uniden UHF Radios	30 Oct 2014	607	198	-	61	470	137
2 x Techfold Single Frame Front Projection Screens	18 Dec 2014	5,960	2,038	-	596	4,518	1,442
Mac 350 LED Entour	30 Jan 2015	29,311	10,271	-	2,931	21,972	7,339
Tablet	1 Jun 2015	970	380	-	97	687	283
12 x Microphones and cabling	4 Aug 2015	5,563	2,273	-	556	3,847	1,716
8 x Sennhelsler Instrument System	4 Aug 2015	5,195	2,122	-	520	3,593	1,602
4 x Sennhelsler Dual System	4 Sep 2015	4,293	1,754	-	429	2,969	1,324
Folding Table Sets	28 Sep 2015	1,015	424	-	102	693	322
Insight Express Security Software	31 Jan 2016	822	370	-	82	534	288
Sony Hi-Fi System	21 Jul 2016	713	-	-	-	713	-
Epson Projector	11 Aug 2016	11,165	-	-	-	11,165	-
Second Hand Couch	11 Sep 2016	500	17	-	17	500	-
Numatic Vacuum Cleaner	28 Sep 2016	548	-	-	-	548	-
Single Door Fridge	19 Oct 2016	1,126	-	-	-	1,126	-
Christmas Tree	27 Nov 2016	1,045	70	-	70	1,045	-
Second hand Mac Laptop	8 Dec 2016	501	-	-	-	501	-
Intel Core i3 System Unit	8 Feb 2017	2,032	-	-	-	2,032	-
Black Sharkstooth Gauze (12mtr W X 7mtr H)	5 May 2017	3,813	636	-	636	3,813	-
Intel Core i3 System Unit	31 May 2017	2,230	-	-	-	2,230	-
Roadhog 4 Lighting Desk	31 Aug 2017	25,175	15,315	-	2,518	12,378	12,797
Bar Leaners and Stools	27 Oct 2017	2,261	1,413	-	226	1,074	1,187
Showline SL ePar	1 Dec 2017	17,123	10,987	-	1,712	7,848	9,275
HP Computers (x2)	1 Jan 2018	3,700	-	-	-	3,700	-
Roland FP50 Digital Piano	15 Feb 2018	1,304	859	-	130	576	728
Wi-fi Tri-band	28 Nov 2018	2,858	-	-	-	2,858	-
4 x EV 12" Speakers, 2 x EV 18" Subwoofer, 4 x Handheld radio mic and accessories	7 Dec 2018	20,742	4,667	-	4,667	20,742	-
Cover for speaker	29 Jan 2019	680	170	-	170	680	-
264 x Polysafe Wine Glasses	4 Feb 2019	1,507	-	-	-	1,507	-
Instrument Microphones x 3	31 Jul 2020	690	483	-	207	414	276
Lighting Bars x 6	31 Jul 2020	2,361	1,653	-	708	1,417	944
Planters for flower arrangements	31 Jul 2020	2,008	1,405	-	602	1,205	803
70" Television	31 Aug 2020	1,302	944	-	391	749	553
70" Televisions x 2	31 Aug 2020	2,259	1,638	-	678	1,299	960
Heavy Truss	3 Feb 2021	2,185	1,912	-	656	929	1,257

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Stage Trusses	26 Feb 2021	2,065	1,807	-	620	878	1,188
Computers (DCS)	28 Feb 2021	2,844	2,370	-	1,138	1,612	1,232
Fridge (Green Room)	30 Jun 2021	430	424	-	75	82	349
MacBook Computer 13"	10 Aug 2021	2,487	-	2,487	912	912	1,575
MacBook Pro and Ipad	14 Jun 2022	3,745	-	3,745	125	125	3,621
Total Plant & Equipment		1,053,399	69,553	6,233	23,844	1,001,457	51,942
Total		8,326,903	5,398,115	6,233	175,808	3,098,363	5,228,540

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Auditor's Report

Ashburton Performing Arts Theatre Trust
For the year ended 30 June 2022