

BAYWIDE

Community Law

ANNUAL GENERAL REPORT 2023



BOARD OF TRUSTEES

Baywide Community Law Charitable Trust

Maz McKevitt (Chair)
Laura Gaveika (Deputy Chair)
Jess Andrew
Dale Eru
Steve Franklin
Brigid McDonald
Helen Stewart



BAYWIDE
Community Law



Contents

05 | Chair's report


07 | Practice Manager's report

10 | What we do

12 | Clinics

14 | Who are our clients?

16 | Performance Report



*Kia tika, kia
pono, kia aroha
ki Aotearoa:
A fair and just
Aotearoa*

Chair's Report

Tēnā koutou katoa

Baywide's purpose is to support the community by enabling access to free legal services. We aim to achieve this at a governance and operational level by becoming the most trusted, accessible and professional provider of free legal advice, information and education in our role.

In pursuit of this goal, Baywide is guided at all levels by a set of values which underpin our organisation's behaviour and focus. These are that the service is Aheitanga (Accessible) and Whakamana (Empowering), and that it upholds standards of Kairangatira (Excellence) and Ngākau pono (Integrity). This AGM hui is an important part of our year as it offers a valuable opportunity to come together as staff, trustees, volunteers, and community representatives. It is a time to reflect on the past year's achievements and challenges, share aspirations for the future, and celebrate the heart of the organisation - its people.

Baywide is funded from a Special Fund through the Ministry of Justice to provide timely effective legal services to eligible clients. This funding is essential to maintaining our service, and we are grateful it is available to Community Law Centres across Aotearoa New Zealand. As a member of the Community law movement, we receive invaluable support from Community Law Centres Aotearoa, which continues to lobby the government and the banks on our behalf for funding.

An effective Board is essential to sound governance. Fortunately, Baywide has a talented and dedicated Board of seven volunteer trustees. The arrival of three new trustees to the team at last year's AGM has supported a renewed commitment to the Baywide strategy. I would like to thank all trustees for their willingness to grow in their roles and share their time and experience to ensure Baywide is fulfilling its purpose. It is a privilege to be part of such an open, honest, and diverse range of thinkers who are focussed on ensuring Baywide delivers on its vision.

This year one trustee, Steve Franklin, is retiring. Steve has been on the Baywide Board since December 2016, and it has been a delight to have shared time with him during his tenure. His legal expertise, wit, and straight talking will be missed. Fortunately, the Board has found a worthy replacement, and welcome Kate Ashcroft as a new trustee. In addition Baywide would like to welcome Hohepa McLean to the new role of Pou Tikanga - a role that we will shape together over the coming year to support the Board in our Te Ao Māori journey.

"Equal access to justice and ongoing legal education builds active informed citizens, and resilient communities"

The Board would like to extend its thanks to Fiona the Practice Manager, who continues her generous commitment to the aims of the organisation with sound skills and enthusiasm. She has guided and supported myself, the Board, and the organisation with compassion, care, and dedication. Fiona and Olivia, the Managing Solicitor, have established processes, built relationships, and led a quality team of professionals who continually strive for positive client outcomes. Your mahi for Baywide is acknowledged and appreciated. Nāku te raurau, nāu te raurau, ka ora ai te iwi - With your food basket and my food basket the community will thrive.

Equal access to justice and ongoing legal education builds active informed citizens, and resilient communities. Kia tika, kia pono, kia aroha ki Aotearoa - A fair and just Aotearoa: this is Baywide's vision and we will continue to work towards this goal.

Ngā mihi nui ki a koutou katoa
Maz McKevitt, Chair

Vision / Wawata

A fair and just Aotearoa

Purpose and Aim / Whāinga

To support the Baywide community by enabling access to free legal services.

We will achieve this by being the most trusted, accessible and professional provider of free legal services in our community.

Values / Whaihua

Whakamana / Empowering

Aheitanga / Accessible

Kairangatira / Excellence

Ngākau Pono / Integrity

Whakatauki

Nāku te rourou, nāu te rourou, ka ora ai te iwi.

With your food basket and my food basket,
the community will thrive



BAYWIDE
Community Law

Practice Manager's Report

November 2023

Tēnā koutou katoa

During the past year our focus has been on increasing our community engagement and delivering more education sessions to community organisations, as well as providing an excellent standard of legal advice to our clients. Although Covid-19 is still present in our community we have enjoyed getting out and meeting people kanohi ki te kanohi / face to face.

Baywide lawyers provided legal advice to over 1400 people over the 12 months to June 2023 to clients from across our large rohe, from Waihi to Tauranga, Whakatane to Kawerau and all the way along the coast to Te Kaha. Clients are coming back to our offices in Tauranga and Whakatāne and our regional clinics, with 32% choosing to receive their legal advice in person (compared to 25% last year). However, the majority of our clients (66%) are still choosing to receive their advice by phone. We also offer zoom meetings with our lawyers but only a small number of clients (0.4%) have chosen this option. Clients appreciate the flexibility of having these options, and it increases our ability to deliver services people who find it difficult to visit our offices and clinics because of disabilities, travel distance, transport costs or other reasons.

Private law firms have continued to contribute their services to Baywide on a voluntary basis, with Holland Beckett providing lawyers to run a weekly general law clinic throughout the year and Copeland Ashcroft providing a fortnightly employment law clinic up until the end of 2022. In May 2023, Sharp Tudhope commenced a new fortnightly legal clinic at Baywide. These contributions are greatly appreciated!

In addition to legal advice, Baywide provides free legal information to everyone in our community. Over the past year our client coordinators provided answers to legal questions to over 1400 people, who may not have been eligible for free

legal advice but still received information, assistance and potentially a referral to a lawyer or social agency.

Baywide also offers free education sessions to community organisations and our focus on increasing community engagement meant we were able to deliver 16 education sessions last year - a big increase on the year before. Topics included wills and enduring powers of attorney, family harm legislation, elder abuse and Māori land. Over 470 people participated in these education sessions.

Personal highlights for me this year include producing Baywide's first Annual Report and launching Baywide's new website last November, which clearly explains who we are and what we do. We think it makes it easier for people to get the help they need.

Baywide is tasked with providing services to people living along the length of the Bay of Plenty coast, from Waihi to Te Kaha, and our data, as presented in the Annual Report, shows we are receiving enquiries from throughout our rohe/area. We know that a significant proportion of our clients identify as Māori (38% for FY23), with a similar number identifying as New Zealand European (40%). This data helps us when deciding how we can reach more people and increase awareness of services that we offer. Baywide has recently opened a new fortnightly in-person clinic in conjunction with Merivale Community Centre. This area is relatively close to our downtown Willow Street office, but there are people in this community who may not have sufficient money to catch the bus to town or to have credit on their mobile phone to call us. Some people need to see us in their community before they will trust us to help with their legal problems.

There are 24 community law centres across Aotearoa and we are all members of our national body, Community Law Centres Aotearoa (CLCA). Community law centres currently operate in over 140 locations, providing free legal advice to over



*Baywide's aim is to
be the most
trusted, accessible
and professional
provider of free
legal services in
our community.*

Practice Manager's Report cont...

40,000 clients and law-related education to over 25,000 people in the last year alone. The community law movement is effectively the largest law firm in the country. Staff and governance members from all community law centres met together in Hamilton last August for the first in-person CLCA annual hui since Covid-19 arrived. It was fantastic to make connections, learn about the work other centres are doing and celebrate 10 years since CLCA was formed to represent the community law movement.

Baywide has continued to improve its services this year – providing high quality legal advice, reaching more people across more of our rohe and delivering more education sessions. These achievements are a credit to the team of people who make it happen. Baywide's aim is to be the most trusted, accessible and professional provider of free legal services in our community. Olivia Brittain, our Managing Solicitor, has been instrumental in guiding us towards this goal, ensuring our lawyers deliver consistently accurate and appropriate advice. Baywide has five dedicated lawyers, an experienced paralegal and three excellent client coordinators who make sure that every person who contacts Baywide is dealt with respectfully and empathetically, and comes away more informed than before.

Baywide has a supportive and engaged Board who made the decision two years ago to invest in Baywide's staff. Baywide has utilised its reserves and planned for a deficit budget in FY23 and FY24 to focus on retaining and attracting committed and experienced employees. In recent months Baywide has successfully applied for grants from the Lotteries Commission, Acorn and Pub Charities to supplement our income and we thank these organisations for their support.

There is also the potential for further funding for the community law movement at a national level, which should improve Baywide's economic forecast for the current financial year and beyond. But we will have to save the details of that for next year's Hui-ā-Tau!

Ngā mihi nui ki a koutou katoa,

Fiona Joyce, Practice Manager





Client Feedback


"It was very friendly and calming... There was no judgement and they were just happy to help my situation. 10/10 recommend"

"Awesome mahi. Very helpful and language was perfect for me to understand."

"From initial front desk to talking to the lawyer everybody was most helpful and I received the advice and direction I needed"

"100% workers. Thank you so much for your helping me!"

"The lawyer was lovely, warm and caring and just wanted the best for me"



What we do

Baywide Community Law provides free legal advice to people on low incomes, with disabilities or other disadvantages who live along the Bay of Plenty coast. We provide free legal information and education to everyone in our community.

To ensure our services are readily accessible, clients can receive legal advice by telephone, online via Zoom, or in-person at either our Tauranga or Whakatane offices, or one of our regional clinics.

We are part of a network of community law centres.


Baywide is one of 24 community law centres across Aotearoa and we are a member of our national body, Community Law Centres of Aotearoa.

Community Law centres operate in over 140 locations, providing free advice to over 40,000 clients and law-related education to over 25,000 people each year.

Treaty principles are our principles

At Baywide we incorporate tikanga Māori into the services we provide and the way we work, including collaborating with other agencies that provide services to Māori.



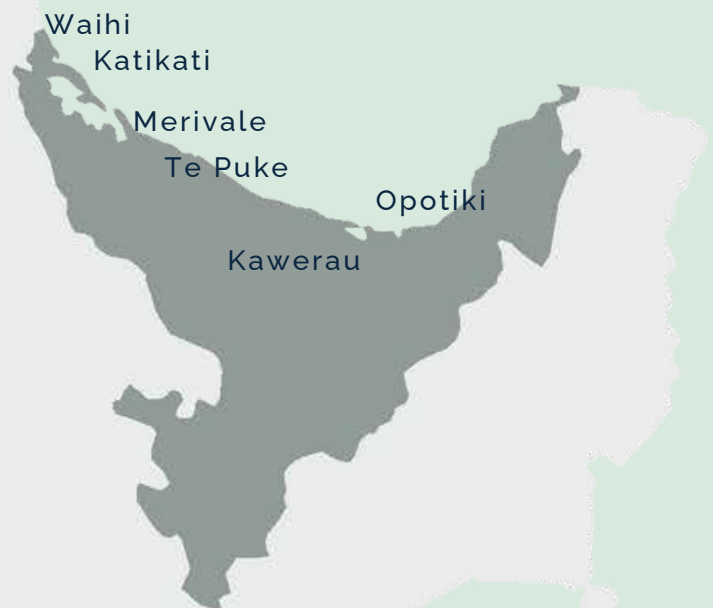


*Nāku te rourou,
nāu te rourou, ka
ora ai te iwi:
With your food
basket and my
food basket the
community will
thrive*

Regional clinics

Baywide lawyers travel around our rohe to deliver fortnightly in-person legal clinics.

Recently we started a new clinic at the Merivale Community Centre



Law Firm Clinics

Thank you to the lawyers that volunteer their time to assist our clients - these contributions are much appreciated!

Hobec lawyers assist Baywide on a weekly basis

Copeland Ashcroft ran a fortnightly employment clinic until the end of 2022

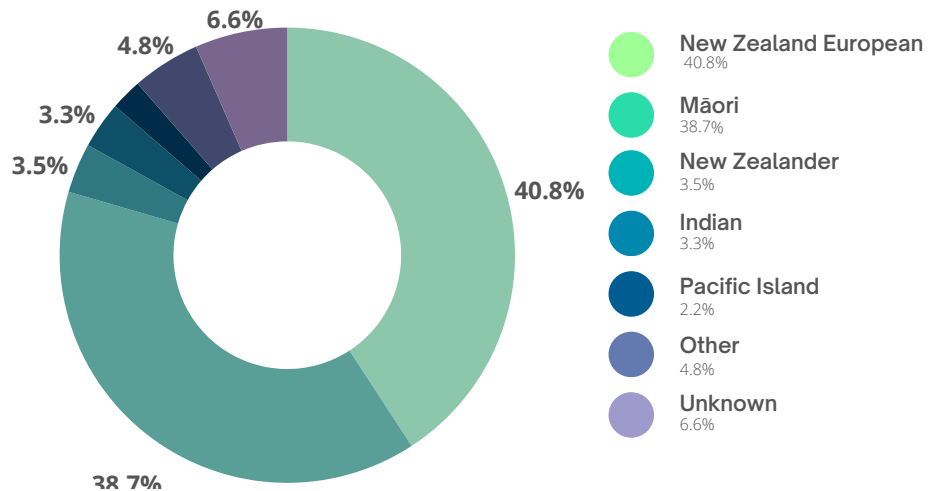
Sharp Tudhope started a fortnightly legal clinic at our Tauranga office in May this year



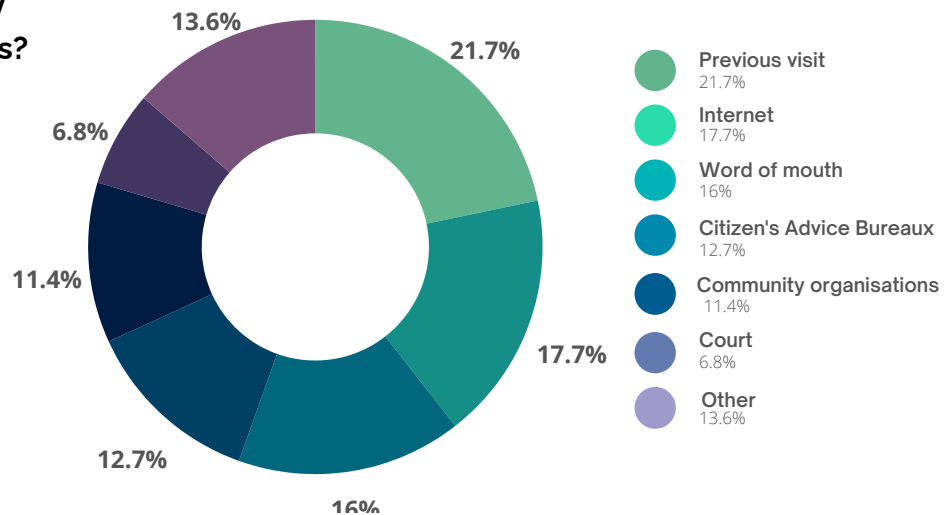
Who are our clients?

During the past year Baywide lawyers spent over 2300 hours providing legal advice to 1472 clients on 1687 matters. Baywide provided legal information and referrals to a further 1481 people.

Ethnicity



How did they hear about us?

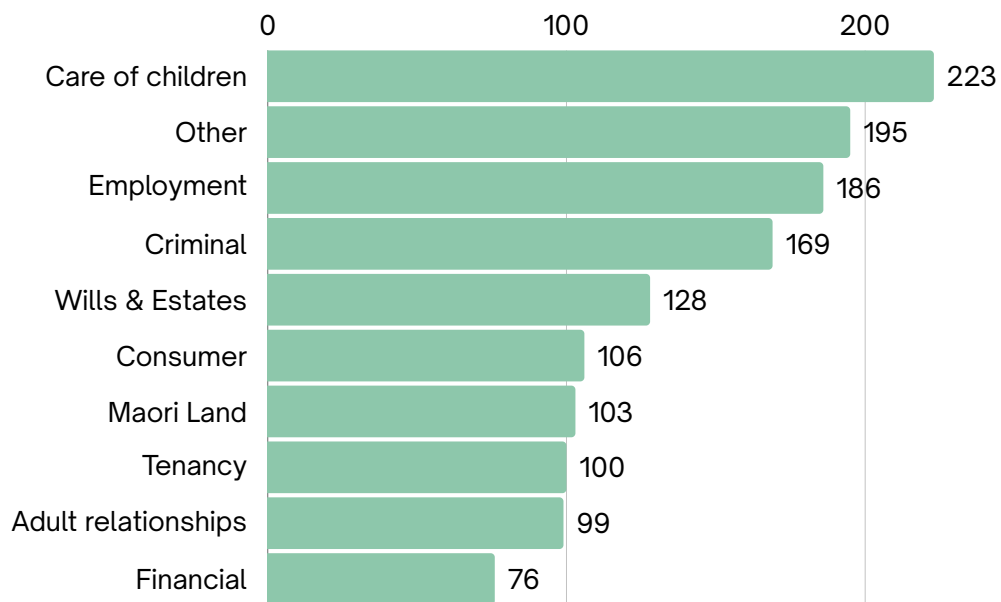


Clients' age

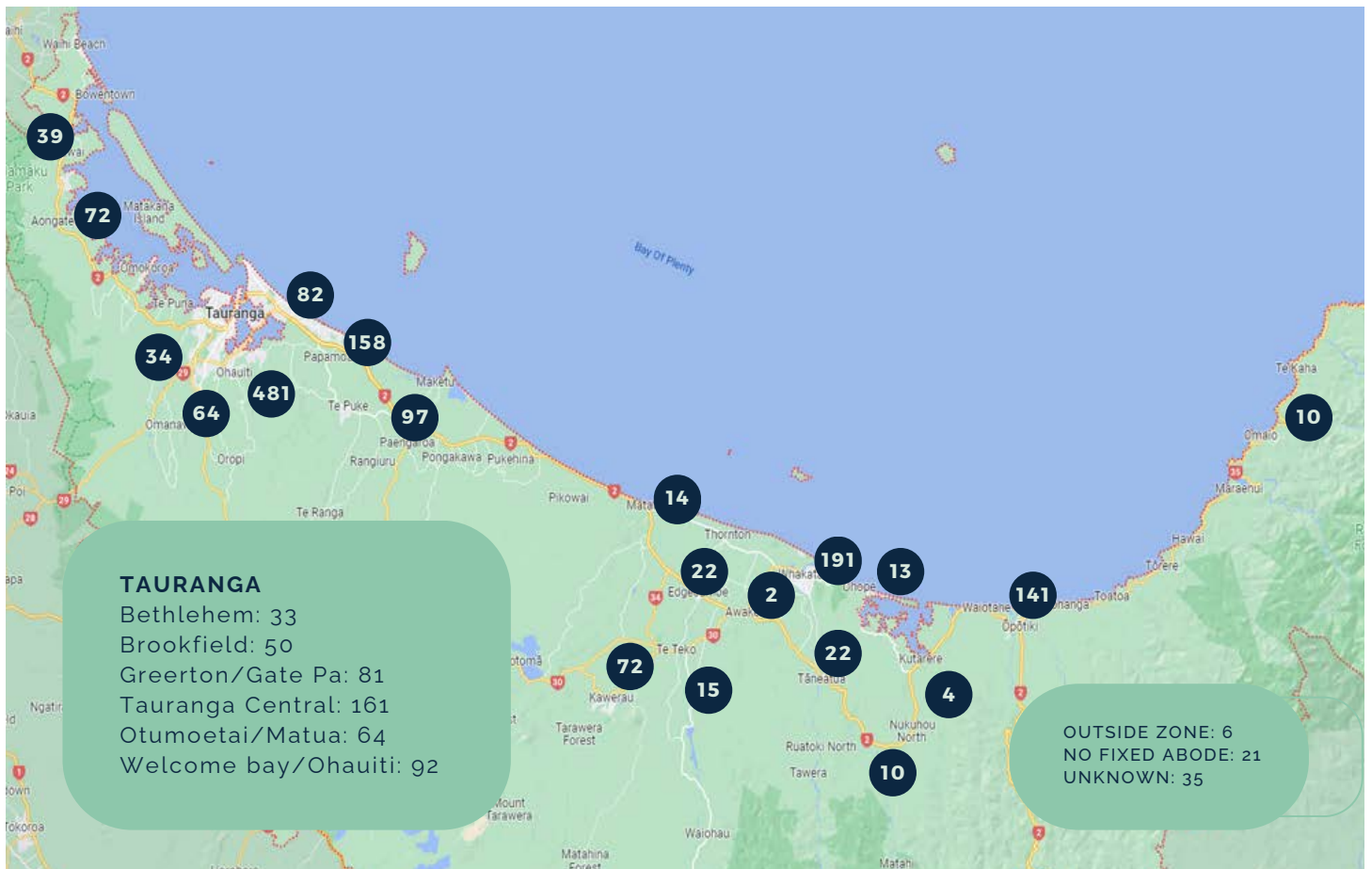
(who provided date of birth)



Types of legal advice



Location of clients



BAYWIDE COMMUNITY LAW CHARITABLE TRUST

PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2023

INDEX

Page

Non-Financial Information

Statement of Responsibility	1
Entity Information	2
Statement of Service Performance	3-5

Financial Information

Statement of Financial Performance	6
Statement of Financial Position	7
Statement of Cash Flows	8
Statement of Accounting Policies	9
Notes to the Performance Report	10-13
Schedule of property, plant and equipment	14-17

Independent Auditor's Report	18
-------------------------------------	-----------


**BAYWIDE COMMUNITY LAW CHARITABLE TRUST
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 30 JUNE 2023**


Page 1

1. The Baywide Community Law Charitable Trust Board accepts responsibility for the preparation of the performance report and the judgements used therein;
2. The Baywide Community Law Charitable Trust Board accepts responsibility for establishing and maintaining a system for internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting;
3. In the opinion of the Board, the financial statements for the twelve months ended 30 June 2023 fairly reflect the operations, resources and commitments of Baywide Community Law Charitable Trust.
4. In the opinion of the Board, the statement of objectives and service performance fairly reflects the service performance achievements in relation to the performance targets and other measures adopted for the twelve months ended 30 June 2023.


.....
Chair


.....
Date


.....
Deputy Chair


.....
Date

Trustee

BAYWIDE COMMUNITY LAW CHARITABLE TRUST
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Page 2

Legal name	Baywide Community Law Charitable Trust
Other Name of Entity (if any)	Baywide Community Law Service
Type of Entity and Legal Basis (if any)	Registered Charity

Registration NumberCC31172

Entity's Purpose or Mission
To support the Baywide community by enabling access to free legal advice, information and education.

Entity Structure
Baywide Community Law is run by a Board of Trustees under a Deed of Trust.

Main Sources of the Entity's Cash and Resources
The Trust is primarily funded by the Ministry of Justice.

Main Methods Used by the Entity to Raise Funds
Service Level Agreement with Ministry of Justice.

Entity's Reliance on Volunteers and Donated Goods or Services
The Trust relies on volunteers to give their time and expertise in roles of governance and providing legal services.

Contact Details	
Physical Address63 Willow Street, Tauranga and Whakatāne	126 The Strand, Park Lane Arcade,
Postal AddressPO Box 13395, Tauranga	
Phone07 5716812 Tauranga and 07 3086817 Whakatāne	
Email/Website tauranga@baywidecls.org.nz whakatane@baywidecls.org.nz www.baywidecls.org.nz www.baywidecls.org.nz	<hr/> <hr/> <hr/> <hr/>



STATEMENT OF SERVICE PERFORMANCE

For the year ending 30 June 2023

Outcomes

Our Vision: A Fair and Just Aotearoa.

Our Purpose: to support the Baywide community by enabling access to free legal services.

We will achieve this by being the most trusted, accessible and professional provider of free legal services in our community.

Baywide Community Law provides free legal advice to people on low incomes, with disabilities or other disadvantages who live along the Bay of Plenty coast. We provide free legal information and education to everyone in our community.

To ensure our services are readily accessible, clients can receive legal advice by telephone, online via Zoom, or in-person at either our Tauranga or Whakatane offices, or one of our regional clinics.

We are part of a network of community law centres

Baywide is one of 24 community law centres across Aotearoa and we are a member of our national body, Community Law Centres o Aotearoa. Community law centres operate in over 140 locations, providing free legal advice to over 40,000 clients and law-related education to over 25,000 people each year.

Treaty principles are our principles

At Baywide we incorporate tikanga Māori into the services we provide and the way we work, including collaborating with other agencies that provide services to Māori.

Outputs to achieve strategic goals

At Baywide Community Law we have a dedicated team of lawyers who are available to meet, assess legal needs and discuss options with clients. Initial enquiries are assessed by our client coordinators to determine whether the person is eligible for free legal advice. If they are not eligible, we can provide information and options for support through other avenues.

During the past 12 months Baywide continued to run fortnightly regional clinics in Waihi, Katikati, Te Puke, Kawerau and Ōpōtiki. Clients have the option of visiting these clinics in person, or making a phone or Zoom appointment at other times.

Our lawyers provided legal advice to 1499 people on over 1700 different matters over the past year. Our client coordinators provided legal information to a further 1300 people, who may not have been eligible for free legal advice but still received assistance and potentially a referral.

Baywide also provided 16 free education sessions to community organisations on a variety of legal topics including wills and enduring powers of attorney, family harm legislation, elder abuse and Māori land. Over 470 people participated in these education sessions.

Several Baywide lawyers are on the duty lawyer roster at the District Court and in total have provided 50+ days of duty lawyer service in Tauranga and Whakatane.

This year Baywide has focussed on increasing our community engagement. Our staff attended over 40 meetings and events with other not-for-profits, government and social agencies, encouraging referrals from those agencies and increasing community awareness of the free legal services Baywide provides.

Baywide's new website went live in November 2022 – it clearly explains who we are and what we do. We think it makes it easier for people to get the help they need.

Private law firms have continued to contribute their services to Baywide on a voluntary basis, with Holland Beckett providing lawyers to run a weekly general law clinic throughout the year and Copeland Ashcroft provided a fortnightly employment law clinic up until the end of 2022. Sharp Tudhope commenced a new fortnightly legal clinic in May this year. These contributions are greatly appreciated!

Statistical Outputs

Legal advice and representation	Total clients for FY22	Total clients for FY23
Total number of <u>clients</u> receiving advice and representation	1499	1472 duplicate
High demand specialist legal advice	Number of matters FY22	Number of matters FY23
Total number of matters on which lawyers provided advice		
Family Law (Care of Children, Family Violence, Adult Relationships)	1768	1613 fiona
Employment	402	373
Criminal	250	186
Consumer	166	169
Tenancy	146	106
Trusts, Wills & Estates	141	100
Financial	124	128
Maori Land	119	76
Other matters	79	95
Total hours spent on matters	341	380
Legal information	1993 hours	2243 hours
Total number of recipients of legal information (as opposed to advice)	FY22	FY23
Legal education	Not recorded	1302
Total sessions delivered	FY22	FY23
Total number of participants	5	16
	75	471

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST STATEMENT OF FINANCIAL
PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023**

Page 6

		2023	2022
	Note	\$	\$
REVENUE			
Donations, fundraising, grants and similar revenue	1	19,359	54,606
Revenue from providing goods or services	1	838,411	836,645
Interest, dividends and other investment revenue	1	19,358	8,712
Other revenue	1	38,371	11,627
		915,499	911,590
TOTAL REVENUE			
EXPENSES			
Volunteer and employee related costs	2	723,365	589,04
Costs related to providing goods or services	2	228,299	8
Grants and donations made	2	0	258,73
Depreciation and Profit on Sale Assets (Page 17)		<u>14,948</u>	<u>8 0</u>
		966,612	19,643
TOTAL EXPENSES			867,42
SURPLUS/(DEFICIT) FOR THE YEAR		<u>(51,113)</u>	<u>9</u>
			44,161

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

Page 7

	Note	2023 \$	2022 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	69,298	194,986
Current term deposits	3	239,642	472,251
Debtors and prepayments	3	81,569	61,163
Total Current Assets		390,509	728,400
Non-Current Assets			
Property, plant and equipment (Page 17)		88,663	41,997
Investments	3	401,089	182,838
Total Non-Current Assets		489,752	224,835
Total Assets		880,261	953,235
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	21,318	28,145
Employee costs payable	3	26,720	22,928
Unused donations and grants with conditions	3	0	16,859
GST payable		11,119	13,086
Total Current Liabilities		59,157	81,018
Total Liabilities		59,157	81,018
Total Assets less Total Liabilities (Net Assets)		821,104	872,217
Accumulated Funds			
Opening Balance		872,217	828,056
Plus: Net surplus/(deficit) this year (Page 6)		(51,113)	44,161
Accumulated surpluses or (deficits)		821,104	872,217

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

Page 8

	2023	2022
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	2,500	69,778
Receipts from providing goods or services	813,910	800,854
Interest, dividends and other investment receipts	25,784	4,073
Other revenue	29,008	11,627
Net GST	2,355	3,736
Cash was applied to:		
Payments to suppliers and employees	(954,307)	(828,021)
Net Cash Flows from Operating Activities)	62,047
Cash Flows from Investing and Financing Activities	(80,750)	
Cash was received from:		
Receipts from the sale of property, plant and equipment and investments	18,696	0
Receipts from the sale of investments	100,000	
Cash was applied to:		
Payments to acquire property, plant and equipment	(63,634)	(13,168)
Payments to purchase investments	(100,000)	(200,000)
Net Cash Flows from Investing and Financing Activities	(44,938)	(213,168)
Net Increase in Cash	(125,688)	(151,121)
Opening Cash	194,986	346,107
Closing Cash	69,298	194,986
This is represented by:		
Bank accounts and cash	69,298	194,986

BAYWIDE COMMUNITY LAW CHARITABLE TRUST
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2023

Page 9

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 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)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

The entity 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.

Term Deposits

Term deposits which have a term of greater than three months but less than twelve months are treated as short-term investments under current assets and do not fall into the category of cash and cash equivalents. Term deposits which have a term greater of twelve months are treated as a non-current asset.

YouWealth Investment

Initial measurement at cost (amount paid). The measurement is changed at balance date if the current market price falls below cost.

Revenue

Revenue from government contracts relates to income received from the Ministry of Justice and is provided as funding for services the trust provides relating to the provision of legal advice to the public. Revenue is recognised in the period the services are provided.

Donations revenue include grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Interest revenue is recognised as it accrues, using the effective interest method.

Changes in Accounting Policies

There have been no material changes in accounting policies.

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Page 10

Note 1: Analysis of Revenue

		This Year	Last Year
		\$	\$
Revenue Item	Analysis		
Donations and other similar revenue	Donations/koha from the public	550	2,297
	Donations/koha from businesses	1,950	1,300
	Grants for current operations	16,859	51,009
	Total	19,359	54,606
Revenue Item	Analysis		
Revenue from providing goods or services	Revenue from Ministry of Justice	637,62	696,84
	Revenue from Community Law Centres	9	6
		200,78	139,79
	Total	2	9
Revenue Item	Analysis		
Interest, Dividends and other investment revenue	Interest	838,41	836,64
	Dividends	118,858	5 8,212
		500	500
	Total	19,358	8,712
Revenue Item	Analysis		
Other revenue	Other revenue	38,37	11,62
	Total	1	7
		38,37	11,62
		1	7

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Page 11

Note 2: Analysis of Expenses

		This Year	Last Year
		\$	\$
Expense Item	Analysis		
Volunteer and employee related costs	Salaries and Wages	722,782	588,545
	ACC levies	583	503
	Total	723,365	589,048
Expense Item	Analysis		
Costs related to providing goods or services	Administration and overhead costs	228,29	258,73
	Total	9	8
		228,29	258,73
		9	8

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Page 12

Note 3: Analysis of Assets and Liabilities

		This Year	Last Year
		\$	\$
Asset Item	Analysis		
Bank accounts and cash	Cheque account	63,348	123,260
	Savings account	1,833	58,625
	Petty cash	184	184
	Koha account	3,933	2,903
	Housing account	0	10,014
	Total	69,298	194,986
Asset Item	Analysis		
Debtors and prepayments	Accounts receivable	74,497	57,024
	Income accrued	7,072	4,139
	Total	81,569	61,163
Asset Item	Analysis		
Investments	Term deposits	640,731	82,838
	BNZ YouWealth Fund	0	100,000
	Total	640,731	182,838
Liability Item	Analysis		
Creditors and accrued expenses	Creditors and accrued expenses	20,348	27,382
	Credit card	970	763
	Total	21,318	28,145
Liability Item	Analysis		
Employee costs payable	Holiday pay accrual	26,72	22,92
	Total	0	8
Liability Item	Analysis		
Unused donations and grants with conditions	Grants unallocated	26,72	22,92
		0	16,85
	Total	0	9
			16,85
			9

**BAYWIDE COMMUNITY LAW CHARITABLE
TRUST NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Page 13

Note 4: Commitments and Contingencies

		This Year	Last Year
		\$	\$
Commitment	Explanation and Timing		
Commitments to lease or rent assets	Photocopy Machine Leases (9/10/2019 for 48 mths)	755	3,022
	Tauranga Office Lease		
	Whakatane Office Lease (18/10/2019 for 60 mths)	18,000	18,000

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 5: Related Party Transactions

		This Year	Last Year
		\$	\$
Description of Related Party Relationship	Description of Transaction		
Trustees	Regularly provide their time and skill to the oversight and operating of the Trust at no charge		

Note 6: 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)

Baywide Community Law Charitable Trust

Schedule of property, plant and equipment

For the year ended 30 June 2023

Asset Description	Private Use%	Original Cost	Opening W.D.V	Additions (Disposals)	Profit (Loss)	Capital Gain	Months	Dep. Rate%	YTD Depn	Accum Depn	Closing W.D.V
BUILDINGS											
Tauranga - Alarm System	-	1,320	151	-	-	-	12	25.00 DV	38	1,207	113
Tauranga - Office Alterations	-	18,370	8,350	-	-	-	12	10.00 DV	835	10,855	7,515
Tauranga - Shelving	-	1,145	547	-	-	-	12	10.00 DV	55	653	492
		20,835	9,048	-	-	-			928	12,715	8,120
MOTOR VEHICLES											
Ford Fiesta Sport	-	14,783	3,526	(9,348)	5,822	-		36.00 DV	-	-	-
Kia Rio	-	18,600	2,653	(9,348)	6,695	-		36.00 DV	-	-	-
Mazda3 GSX PNZ802	-	31,817	-	31,817	-	-	8	36.00 DV	7,636	7,636	24,181
Mazda3 GSX PNZ801	-	31,817	-	31,817	-	-	8	36.00 DV	7,636	7,636	24,181
		97,017	6,179	44,938	12,517	-			15,272	15,272	48,362
Less Disposals		33,383	-	-	-	-			-	-	-
		63,634	6,179	44,938	12,517	-			15,272	15,272	48,362
PLANT & EQUIPMENT											
Tauranga - Bookcase	-	195	23	-	-	-	12	12.00 DV	3	175	20
Tauranga - Bookcase	-	166	26	-	-	-	12	12.00 DV	3	143	23
Tauranga - Bookcase (with cupboard)	-	963	26	-	-	-	12	19.20 DV	5	942	21
Tauranga - Chairs (Stacker) x 4	-	188	5	-	-	-	12	19.20 DV	1	184	4
Tauranga - Lenova Think Pad L580	-	1,099	131	-	-	-	12	50.00 DV	66	1,034	65
Tauranga - HP Laptop 15.6"	-	927	111	-	-	-	12	50.00 DV	56	872	55
Tauranga - HP Laptop 600 G2	-	1,141	136	-	-	-	12	50.00 DV	68	1,073	68
Tauranga - HP Laptop G2	-	1,141	136	-	-	-	12	50.00 DV	68	1,073	68
Tauranga - Computer Screen	-	435	10	-	-	-	12	50.00 DV	5	430	5
Tauranga - Cupboard (Stationery)	-	381	42	-	-	-	12	12.00 DV	5	344	37
Tauranga - Credenza	-	658	63	-	-	-	12	15.60 DV	10	605	53
Tauranga - Desk	-	324	18	-	-	-	12	15.60 DV	3	309	15
Tauranga - Desk and Return	-	253	14	-	-	-	12	15.60 DV	2	241	12
Tauranga - Desk	-	133	8	-	-	-	12	15.60 DV	1	126	7
Tauranga - Desk & Hutch	-	890	101	-	-	-	12	15.60 DV	16	805	85
Tauranga - Filing Cabinet (Large)	-	1,136	128	-	-	-	12	12.00 DV	15	1,023	113
Tauranga - Filing Cabinets	-	718	40	-	-	-	12	15.60 DV	6	684	34
Tauranga - Filing Cabinet	-	192	12	-	-	-	12	15.60 DV	2	182	10

The accompanying policies and notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report of Total Business Accounting Ltd.

Baywide Community Law Charitable Trust

Schedule of property, plant and equipment

For the year ended 30 June 2023

Asset Description	Private Use%	Original Cost	Opening W.D.V	Additions (Disposals)	Profit (Loss)	Capital Gain	Months	Dep. Rate%	YTD Depn	Accum Depn	Closing W.D.V
Tauranga - Fridge (Secondhand)	-	200	7	-	-	-	12	19.50 DV	1	194	6
Tauranga - Mobile Units (file draw) x 2	-	750	42	-	-	-	12	15.60 DV	7	715	35
Tauranga - Mobile 4 Drawer x 4	-	185	15	-	-	-	12	15.60 DV	2	172	13
Tauranga - NAS Server	-	459	5	-	-	-	12	60.00 DV	3	457	2
Tauranga - Pinboard x 2	-	155	8	-	-	-	12	15.60 DV	1	148	7
Tauranga - Screen Panels	-	683	38	-	-	-	12	15.60 DV	6	651	32
Tauranga - Whiteboard (Boardroom)	-	670	53	-	-	-	12	15.60 DV	8	625	45
Tauranga - Workstation	-	400	33	-	-	-	12	15.60 DV	5	372	28
Tauranga - Workstation & Worktop	-	505	28	-	-	-	12	15.60 DV	4	481	24
Tauranga - HP Laptop	-	1,241	155	-	-	-	12	50.00 DV	78	1,164	77
Tauranga - Routers with 3GB x 2	-	1,232	166	-	-	-	12	50.00 DV	83	1,149	83
Tauranga - Lenovo V145 Laptop	-	606	138	-	-	-	12	50.00 DV	69	537	69
Tauranga - SFD Adaptor, Monitor & Drive	-	443	92	-	-	-	12	50.00 DV	46	397	46
Tauranga - Laptop (Sue)	-	1,614	403	-	-	-	12	50.00 DV	202	1,413	201
Tauranga - 2 Drawer Filing Cabinet	-	276	197	-	-	-	12	15.60 DV	31	110	166
Tauranga - 2 x Phones	-	575	332	-	-	-	12	25.00 DV	83	326	249
Tauranga - 4 x Spectrum Chairs	-	2,040	1,358	-	-	-	12	19.20 DV	261	943	1,097
Tauranga - DAC Monitor Riser	-	182	143	-	-	-	12	12.00 DV	17	56	126
Tauranga - Laptop (Olivia)	-	1,626	542	-	-	-	12	50.00 DV	271	1,355	271
Tauranga - Smartphone	-	303	208	-	-	-	12	25.00 DV	52	147	156
Tauranga - Keyboard	-	94	41	-	-	-	12	50.00 DV	21	74	20
Tauranga - Philips HD Monitor	-	310	142	-	-	-	12	50.00 DV	71	239	71
Tauranga - Adjustable Foot Rest	-	308	253	-	-	-	12	15.60 DV	39	94	214
Tauranga - Samsung Galaxy Phone	-	260	187	-	-	-	12	25.00 DV	47	120	140
Tauranga - Video Webcam	-	133	63	-	-	-	12	50.00 DV	32	102	31
Tauranga - Laptop (Dell)	-	1,364	653	-	-	-	12	50.00 DV	327	1,038	326
Tauranga - Konic 65" TV	-	1,226	900	-	-	-	12	25.00 DV	225	551	675
Tauranga - 2 x Wall Brackets	-	634	528	-	-	-	12	15.60 DV	82	188	446
Tauranga - Roma Executive Chair & Boardroom Table & 8 Chairs (donated)	-	4,524	3,597	-	-	-	12	19.20 DV	691	1,618	2,906
Tauranga - Bookcase x 2	-	737	586	-	-	-	12	19.20 DV	113	264	473
Tauranga - Samsung 24" LED Monitor	-	627	300	-	-	-	12	50.00 DV	150	477	150
Tauranga - Samsung Galaxy Phone	-	260	191	-	-	-	12	25.00 DV	48	117	143
Tauranga - Front Desk	-	500	420	-	-	-	12	19.20 DV	81	161	339
Tauranga - Dell Latitude NoteBook (Reita)	-	1,388	810	-	-	-	12	50.00 DV	405	983	405
Tauranga - Premium IPS Monitor	-	269	157	-	-	-	12	50.00 DV	79	191	78

The accompanying policies and notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report of Total Business Accounting Ltd.

Baywide Community Law Charitable Trust

Schedule of property, plant and equipment For the year ended 30 June 2023

Asset Description	Private Use%	Original Cost	Opening W.D.V	Additions (Disposals)	Profit (Loss)	Capital Gain	Months	Dep. Rate%	YTD Depn	Accum Depn	Closing W.D.V
Tauranga - Dell Latitude NoteBook (Russell)	-	1,518	949	-	-	-	12	50.00 DV	474	1,043	475
Tauranga - Philips Monitor	-	349	218	-	-	-	12	50.00 DV	109	240	109
Tauranga - Philips Monitor	-	349	218	-	-	-	12	50.00 DV	109	240	109
Tauranga - Adjustable Desk	-	903	787	-	-	-	12	19.20 DV	151	267	636
Tauranga - Philips Monitor	-	349	310	-	-	-	12	19.20 DV	60	99	250
Tauranga - Philips Monitor	-	349	247	-	-	-	12	50.00 DV	124	226	123
Tauranga - 4 Drawer Unit Reception	-	348	309	-	-	-	12	19.20 DV	59	98	250
Tauranga - 2 x Buro Roma High Back Chairs	-	624	554	-	-	-	12	19.20 DV	106	176	448
Tauranga - Philips Slim Line Monitor	-	307	256	-	-	-	12	50.00 DV	128	179	128
Tauranga - Spark Phones	-	4,541	4,163	-	-	-	12	50.00 DV	2,082	2,460	2,081
Tauranga - Laptop HP Probook	-	650	623	-	-	-	12	50.00 DV	312	339	311
Tauranga - Office Furniture	-	16,676	-	16,676	-	-	10	19.20 DV	2,668	2,668	14,008
Whakatane - Bookcase (3 divided shelves) x 3	-	160	21	-	-	-	12	12.00 DV	3	142	18
Whakatane - Bookcase (4 shelves) x 2	-	482	82	-	-	-	12	12.00 DV	10	410	72
Whakatane - Credenza (2 door, 2 shelves)	-	315	9	-	-	-	12	19.20 DV	2	308	7
Whakatane - Chairs (black stacker) x 6	-	240	8	-	-	-	12	19.20 DV	2	234	6
Whakatane - Chairs (high back office) x 3	-	231	8	-	-	-	12	19.20 DV	2	225	6
Whakatane - Computer HP Laptop	-	1,151	137	-	-	-	12	50.00 DV	69	1,083	68
Whakatane - Computer Intel	-	887	2	-	-	-	12	50.00 DV	1	886	1
Whakatane - Computer Acer Laptop	-	786	34	-	-	-	12	50.00 DV	17	769	17
Whakatane - Desk & Return (reception)	-	284	19	-	-	-	12	15.60 DV	3	268	16
Whakatane - Desks (L shape, cherry top) x 2	-	444	35	-	-	-	12	15.60 DV	5	414	30
Whakatane - Filing Cabiner (3 shelves)	-	71	5	-	-	-	12	15.60 DV	1	67	4
Whakatane - Filing Cabinet (4 shelves)	-	89	7	-	-	-	12	15.60 DV	1	83	6
Whakatane - Filing Brochure Holder	-	89	7	-	-	-	12	15.60 DV	1	83	6
Whakatane - Filing Pamphlet Rack x 2	-	89	7	-	-	-	12	15.60 DV	1	83	6
Whakatane - Fridge	-	310	19	-	-	-	12	19.50 DV	4	295	15
Whakatane - Mobile Units (4 drawer)	-	408	43	-	-	-	12	15.60 DV	7	372	36
Whakatane - Mobile Units (3 drawer)	-	178	14	-	-	-	12	15.60 DV	2	166	12
Whakatane - Mobile Units (3 drawer)	-	174	16	-	-	-	12	15.60 DV	2	160	14
Whakatane - NAS Server	-	459	5	-	-	-	12	60.00 DV	3	457	2
Whakatane - Projector	-	965	118	-	-	-	12	25.00 DV	30	877	88
Whakatane - Table (small round)	-	89	6	-	-	-	12	15.60 DV	1	84	5
Whakatane - Table (large round)	-	178	14	-	-	-	12	15.60 DV	2	166	12
Whakatane - Table (boardroom)	-	355	34	-	-	-	12	15.60 DV	5	326	29
Whakatane - Office Desk	-	150	94	-	-	-	12	15.60 DV	15	71	79

The accompanying policies and notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report of Total Business Accounting Ltd.

Baywide Community Law Charitable Trust

Schedule of property, plant and equipment For the year ended 30 June 2023

Asset Description	Private Use%	Original Cost	Opening W.D.V	Additions (Disposals)	Profit (Loss)	Capital Gain	Months	Dep. Rate%	YTD Depn	Accum Depn	Closing W.D.V
Whakatane - Haier Bar Fridge	-	374	207	-	-	-	12	19.50 DV	40	207	167
Whakatane - Samsung Microwave	-	164	49	-	-	-	12	36.00 DV	18	133	31
Whakatane - Table & 20 Chairs (buro maxim chairs)	-	2,059	1,151	-	-	-	12	19.20 DV	221	1,129	930
Whakatane - Workstation (ergoplant)	-	330	208	-	-	-	12	15.60 DV	32	154	176
Whakatane - Filing Cabinet (2 drawer)	-	270	172	-	-	-	12	15.60 DV	27	125	145
Whakatane - Office Chairs x 2	-	650	424	-	-	-	12	19.20 DV	81	307	343
Whakatane - Office Chair	-	540	381	-	-	-	12	19.20 DV	73	232	308
Whakatane - Side Table	-	66	54	-	-	-	12	15.60 DV	8	20	46
Whakatane - 3 Drawer Office Cabinet	-	234	183	-	-	-	12	19.20 DV	35	86	148
Whakatane - Coat Rack	-	60	48	-	-	-	12	19.20 DV	9	21	39
Whakatane - Security System	-	724	694	-	-	-	12	25.00 DV	174	204	520
		<u>78,737</u>	<u>26,770</u>	<u>16,676</u>	<u>-</u>	<u>-</u>			<u>11,265</u>	<u>46,556</u>	<u>32,181</u>
Grand Total		<u><u>163,206</u></u>	<u><u>41,997</u></u>	<u><u>61,614</u></u>	<u><u>12,517</u></u>	<u><u>-</u></u>			<u><u>27,465</u></u>	<u><u>74,543</u></u>	<u><u>88,663</u></u>

The accompanying policies and notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report of Total Business Accounting Ltd.

