

# **ANNUAL REPORT**

**(INCLUDING AUDITED ACCOUNTS)**

# **2013**

**CHAIRMAN'S REPORT FOR THE ANNUAL GENERAL MEETING OF THURSDAY 26 SEPTEMBER 2013**

The twelve months since the last AGM has been consumed largely with planning for the future while maintaining the operational capacity of the Centre.

One of the first measures was to make some management changes to enable new activities to be established together with increased marketing of those activities through a website and social media.

We also ventured into the 'events' arena with a stunningly successful Community Art Exhibition which resulted in visitors, exhibitors and sponsors crying for more.

As usual some regulars have moved out which enabled us to welcome new groups and maintain our occupancy rate at 74%.

The Early Learning Centre received a very positive ERO report, although the time taken to perform the work necessary in preparation for the review meant we lost some income.

A significant problem arose when we were informed that we had problems with the cladding of the building and as a result we are now engaged in fundraising to continue detailed planning and design to enable the necessary recladding to be done.

We are planning to renovate the mission Hall in time for its centenary on 4 September 2015 and have had protracted communication with the Methodist Church to discuss a process where the Centre might add the Hall to our lease which has 47 years to run.

We were subsequently approached by the Kaipatiki Local Board with a proposal that we discuss options for becoming part of a civic centre for Glenfield. The Governance Group recently formally agreed to pursue this opportunity subject to conditions.

Meanwhile discussions are also on-going regarding the possible acquisition of the freehold of the land on which the Centre stands.

In short, a busy, fulfilling, year at times frustrating year.

We acknowledge the support we receive from the Kaipatiki Local Board towards our operating costs, and from members of the business community for the sponsorship of some of our activities.

Throughout the year we have been well served by our excellent staff who all work well to make the Centre hum as a welcoming focal point for the community.

My thanks to all the staff and to our busy Executive and members of the Governance Group for their service through the year.

**David Thornton**  
**Chairman**

## MANAGEMENT REPORT FOR THE ANNUAL GENERAL MEETING OF THURSDAY 26 SEPTEMBER 2013

Increase has been the catchword of this year. We have seen a 5% increase in the number of people using the centre and a 12% increase in the number of community group bookings. These increases have generated over \$10,000 more income from room hire than last year.

The Management Team has placed a greater emphasis on Community Development and the firming up of external partnerships to ensure community needs are heard.

In line with this we have started to promote and run some activity groups: a Friendship Group, a Business Network, and our Community Knitters, who have been making blankets for distribution through local community agencies, a total of 81 blankets given out so far. The knitting was featured in an article in the North Shore Times and attracted a lot of interest; we now have many housebound women supplying squares for our community blankets, along with the 20 or so that meet on a Friday morning. As the weather becomes warmer they plan to start knitting toys for Christmas.

Throughout the year we have received support from The Lion Foundation, Bayer New Zealand, Just Do it Trust, Four Winds Foundation, Trillian Trust, Timberworld Birkdale, McDonald's Glenfield, Subway Glenfield, Countdown Bentley Ave, Banx Systems, Z Energy, Daniel Shotter Graphic Design, Phil Mitchell – Harcourts Glenfield, The Kefir Company, Glenfield Plumbing, Ministry of Education, Ministry of Social Development, Auckland Council and the Kaipatiki Local Board. This support has been greatly appreciated and enabled us to purchase new chairs, tables and whiteboards for our meeting rooms, new trellis and flowerpots for our courtyard. These sponsors have also contributed to our upcoming Art Exhibition, which will create a positive community event.

In November we joined the Glenfield Santa Parade, our float was a white winter theme with a snowman and candy canes. A team of ten volunteers, led by Marg distributed magnets and lollies from High Road to Marlborough Park.

In March we held a successful Neighbours Day, with many requests for us to offer more opportunities for the community to meet socially.

We have also been working hard to promote the centre to the wider community by tapping into social media and have been able to increase our promotional advertising, newsletters, roadside flags and have even been on Chinese TV.

Looking ahead we will be continuing to offer a quality facility for community use, ensuring that it is a well utilised and active centre of the Glenfield area.

**Christine Somervell and Marg Cross**

## **GLENFIELD EARLY LEARNING CENTRE**

### **ANNUAL REPORT 2013**

The Glenfield Early Learning Centre [GELC] have had positive confirmation, through the Education Review Office (ERO), that we continue to offer experiences which enrich children's lives and provide them with the knowledge, skills, and dispositions they need to tackle new challenges. The curriculum reflects our philosophy and established relationships play a significant role in laying foundations for successful learning.

The Ministry of Education completed a Re-Licensing and Certification of the GELC. We were required to complete and show compliance with the EC/1C documentation. It has been a very long time since we have been required to undergo re-licensing so the positive outcome was satisfying. Our new Certificate of Licence will be issued as soon as one area regarding Council documentation is cleared away.

This year has seen the development of a monthly GELC Executive committee. Involving both Governance and management in establishing purposes, processes and issues that determine the quality of the service allows for the development of future action and commitment to the importance and value of review.

This year in particular we have sustained a decrease in revenue. Many ECC centres have also walked a tightrope in trying to both maintain high quality, and cover rising costs with falling income. Increased competition means we have to work very hard at filling child places, we lost funding for support grants for provisionally registered teachers, MOE funding subsidies aren't keeping up with inflation and compliance, the Government decreasing the maximum funding from 100% qualified teachers to the amount set for 80% gives no possibility of a higher rate of funding. The increase of this funding for this year will be 07c per hour. This year balancing income and costs will be a high priority of focus for the centre.

This year the MOE has rolled out the Early Learning Information (ELI), enabling the Government to collect and store information on children's identity and participation. They allocate each child a national student number that will follow them through education and allow the MOE to data-share with other agencies and aggregate individual achievement information.

The GELC have been very committed to exploring opportunities for the families to attend, participate and open the learning and fun that takes place. Our functions have been successful and we will continue to offer opportunities to whanau.

Finally, I would like to recognise and acknowledge the fine team of teachers who ensure that the centre flourishes and provides the talent, warmth and welcome to our community users. Also I would like to recognise the involvement and support of the GELC executive committee who together are making a difference to the wider understanding of GELC goals.

Jennifer Boyd

Executive Management

# **AUDITED ACCOUNTS**

## **JULY 2012 – JUNE 2013**

**GLENFIELD COMMUNITY CENTRE**  
**PROFIT AND LOSS STATEMENT**

Certified  
Integrity Financial  
**AUDITS**

**FOR THE YEAR ENDING 30 JUNE 2013**

|                                    | Jul 2012 to Jun 2013 | %<br>Change | Jul 2011 to Jun 2012 |
|------------------------------------|----------------------|-------------|----------------------|
| <b>INCOME</b>                      |                      |             |                      |
| <b>Marketed Income</b>             |                      |             |                      |
| ELC Fees (Incl WINZ)               | 18,734               | -12.33%     | 21,369               |
| ELC Fundraising                    | 1,798                | -16.90%     | 2,163                |
| Activities Income                  | 484                  |             | -                    |
| Rental Income - Fixed Fee          | 18,063               | 6.43%       | 16,972               |
| Room Hire - Casual Fee             | 72,847               | 17.98%      | 61,745               |
| SHP Fees & Trip Income             | 12,115               | -41.28%     | 20,631               |
|                                    | <u>124,040</u>       | 0.94%       | <u>122,880</u>       |
| <b>Grants and Subsidies</b>        |                      |             |                      |
| Ministry of Education Funding      | 255,833              | 0.92%       | 253,493              |
| ELC Registration Support           | -                    | -100.00%    | 2,404                |
| Min.Of Soc.Dev. Grant - SHP Note 2 | 12,000               | -25.00%     | 16,000               |
| Trillion Trust Grant Note 2        | 930                  |             | -                    |
| Auckland City Council Grant Note 2 | 44,390               | 3.30%       | 42,972               |
| Other Grants/ Donations Note 2     | 540                  |             | 870                  |
|                                    | <u>313,694</u>       | -0.65%      | <u>315,739</u>       |
| <b>Other Income</b>                |                      |             |                      |
| Bank Interest                      | 4,858                | -38.27%     | 7,869                |
| Office Sales (P/cpy,Hire, etc.)    | 2,806                | -13.14%     | 3,231                |
|                                    | <u>7,664</u>         | -30.95%     | <u>11,099</u>        |
| <b>TOTAL INCOME</b>                | <b>445,397</b>       | -0.96%      | <b>449,719</b>       |

**EXPENSES**

|                                    |                |          |                |
|------------------------------------|----------------|----------|----------------|
| <b>Staff</b>                       |                |          |                |
| ACC                                | 2,397          | -13.34%  | 2,766          |
| Holiday Pay                        | 31,348         | 32.97%   | 23,575         |
| Prof. Dvpmt. & Student Trng.       | 3,462          | 248.60%  | 993            |
| ELC Registration Support           | -              | -100.00% | 2,354          |
| Uniforms & Immunisation            | 808            | -69.32%  | 2,633          |
| Wages                              | 308,675        | 7.27%    | 287,767        |
|                                    | <u>346,690</u> | 8.31%    | <u>320,088</u> |
| <b>Office &amp; Administration</b> |                |          |                |
| Accounting & Audit                 | 10,373         | 1.69%    | 10,200         |
| Bank Charges                       | 421            | -11.49%  | 475            |
| Computer Exps                      | 2,808          | 2.50%    | 2,739          |
| General Expenses                   | 2,803          | 32.95%   | 2,109          |

| Jul 2012 to Jun 2013            |                 | %<br>Change | Jul 2011 to Jun 2012 |  |
|---------------------------------|-----------------|-------------|----------------------|--|
|                                 |                 |             |                      |  |
| Postage                         | 605             | 11.46%      | 543                  |  |
| Printing & Stationery           | 9,177           | 16.35%      | 7,887                |  |
| Telephone                       | 4,192           | 5.77%       | 3,964                |  |
|                                 | <u>30,378</u>   | 8.82%       | <u>27,916</u>        |  |
| <b>Cleaning</b>                 |                 |             |                      |  |
| Cleaning Materials              | 4,061           | 15.48%      | 3,516                |  |
| Cleaning Contractors            | 28,295          | -8.41%      | 30,893               |  |
|                                 | <u>32,355</u>   | -5.97%      | <u>34,409</u>        |  |
| <b>Fixed Operating Costs</b>    |                 |             |                      |  |
| Insurance                       | 10,877          | 57.26%      | 6,917                |  |
| Power                           | 7,625           | 14.81%      | 6,642                |  |
| Rates (Water)                   | 2,213           | -0.26%      | 2,219                |  |
| Security                        | 4,551           | -1.41%      | 4,616                |  |
| Waste Disposal                  | 2,539           | 2.33%       | 2,481                |  |
|                                 | <u>27,806</u>   | 21.56%      | <u>22,875</u>        |  |
| <b>Variable Operating Costs</b> |                 |             |                      |  |
| Advertising & Promotion         | 1,969           | 85.77%      | 1,060                |  |
| Activities Expense              | 791             |             | -                    |  |
| Bad Debts                       | 9               |             | -                    |  |
| Centre Events                   | 1,532           | 342.01%     | 347                  |  |
| Community Hospitality           | 791             | 30.17%      | 608                  |  |
| Educational Consumables         | 3,042           | -35.82%     | 4,740                |  |
| Educational Equipment           | 133             | 257.16%     | 37                   |  |
| Educational Resources           | 2,080           | -44.73%     | 3,764                |  |
| ELC Fundraising                 | 1,189           | -26.18%     | 1,611                |  |
| Grounds Maintenance             | 550             | -62.81%     | 1,479                |  |
| Legal & Consultancy             | -               |             | 2,000                |  |
| Loss on Disposal of Assets      | -               |             | 968                  |  |
| Repairs & Maintenance           | 15,146          | -32.49%     | 22,434               |  |
| SHP Trip Fees                   | 2,450           | -31.81%     | 3,593                |  |
| Small Equipment Centre          | 1,057           |             |                      |  |
| Subs & Membership               | 599             | -51.20%     | 1,228                |  |
|                                 | <u>31,340</u>   | -28.56%     | <u>43,869</u>        |  |
| <b>TOTAL EXPENSES</b>           | <b>468,569</b>  | 4.32%       | <b>449,158</b>       |  |
| <b>EXCESS/ (SHORTFALL)</b>      | <b>(23,172)</b> | (42)        | <b>561</b>           |  |
| - Before Depreciation           |                 |             |                      |  |
| less Depreciation               | Note 4 13,350   | 0           | 12,371               |  |
| <b>EXCESS/ (SHORTFALL)</b>      | <b>(36,522)</b> | 2           | <b>(11,810)</b>      |  |
| - After Depreciation            |                 |             |                      |  |

GLENFIELD COMMUNITY CENTRE

**MOVEMENTS IN EQUITY FUNDS STATEMENT**

**FOR THE YEAR ENDING 30 JUNE 2013**

|   |  | 2013                       | 2012                       |
|---|--|----------------------------|----------------------------|
| <b>ACCUMULATED FUNDS</b>                      |  |                            |                            |
| <b>GENERAL FUNDS</b>                          | Opening Balance                                    | 2,145,921.84               | 2,140,340.18               |
|   | Operating Net Surplus (Deficit) after Depreciation | <u>(36,522.28)</u>         | <u>(11,809.64)</u>         |
|   | Closing Balance                                    | <u>2,109,399.56</u>        | <u>2,128,530.54</u>        |
| <b>CAPITAL GRANTS</b>                         | Opening Balance                                    | 0.00                       | 0.00                       |
|   | Four Winds Foundation                              | 1,500.00                   | 0.00                       |
|   | Lion Foundation                                    | <u>10,000.00</u>           | <u>17,391.30</u>           |
|   | Closing Balance                                    | <u>11,500.00</u>           | <u>17,391.30</u>           |
| <b>TOTAL ACCUMULATED MEMBER / TRUST FUNDS</b> |  | <u><u>2,120,899.56</u></u> | <u><u>2,145,921.84</u></u> |



GLENFIELD COMMUNITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2013

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AUDITS

|  | 2013                       | 2012                |
|--|----------------------------|---------------------|
| <b>ACCUMULATED FUNDS</b>               |                            |                     |
| TOTAL ACCUMULATED MEMBER / TRUST FUNDS | <u>2,120,899.56</u>        | <u>2,145,921.84</u> |
| This is represented by:                |                            |                     |
| <b>CURRENT ASSETS</b>                  |                            |                     |
| ASB Current A/c - 00                   | 580.87                     | 1,591.27            |
| ASB Business Saver A/c - 52            | 25,094.92                  | 24,884.09           |
| Petty Cash                             | 700.00                     | 700.00              |
| Term Investment                        | 101,068.49                 | 130,518.26          |
| Debtors                                | <u>55,330.37</u>           | <u>48,211.39</u>    |
| <b>Total Current Assets</b>            | <u>182,774.65</u>          | <u>205,905.01</u>   |
| <b>CURRENT LIABILITIES</b>             |                            |                     |
| Creditors                              | 19,015.15                  | 19,868.25           |
| Customer Bonds                         | 400.00                     | 400.00              |
| Ministry of Education                  | 0.00                       | 8,000.00            |
| Kaipatiki Local Board                  | Note 2 1,500.00            | 0.00                |
| Youthtown Grant - SHP                  | Note 2 733.04              | 0.00                |
| Bayer NZ Ltd - Art Expo                | Note 2 1,000.00            | 0.00                |
| Holiday Pay Accrual                    | Note 3 17,653.96           | 12,626.93           |
| GST Owing to IRD                       | <u>14,429.86</u>           | <u>13,105.36</u>    |
| <b>Total Current Liabilities</b>       | <u>54,732.01</u>           | <u>54,000.54</u>    |
| <b>Working Capital</b>                 | <u>128,042.64</u>          | <u>151,904.47</u>   |
| <b>NON CURRENT ASSETS</b>              |                            |                     |
| As Per Schedule                        | Note 1 <u>1,992,856.92</u> | <u>1,994,017.37</u> |
| <b>TOTAL NET ASSETS</b>                | <u>2,120,899.56</u>        | <u>2,145,921.84</u> |

Chairperson



Accountant



Dated

26, 9 /2013

**GLENFIELD COMMUNITY CENTRE  
ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**Note 1: Statement of Accounting Policies**

**Measurement Base**

The measurement method is historical cost. Reliance has been placed on the fact that the Glenfield Community Centre is a going concern. Accrual accounting is used to match expenses and revenues.

**Differential Reporting**

The Community Centre is a qualifying entity under the framework for differential reporting issued by the Institute of Chartered Accountants of New Zealand. As at balance date the entity has no public accountability and was also considered not large, the entity has taken advantage of the reporting exemptions available within the Differential Reporting Framework.

**Taxation**

Glenfield Community Centre is a charitable organisation registered with the Charities Commission (CC22509) and is exempt from income tax.

**Particular Accounting Policies.**

**Accounts Receivable**

Accounts Receivables are shown at their expected realisable value.

**Fixed Assets**

Fixed Assets are stated at cost less accumulated depreciation.

| Category             | Cost      | Accum. Depn. | Book Value<br>2012 | Book Value<br>2011 |
|----------------------|-----------|--------------|--------------------|--------------------|
| Buildings            | 2,197,896 | 287,749      | 1,910,147          | 1,910,147          |
| Office Equipment     | 16,473    | 14,954       | 1,519              | 2,391              |
| ELC Outdoor Equip    | 20,501    | 12,906       | 7,595              | 9,523              |
| ELC Indoor Equip     | 13,368    | 9,740        | 3,628              | 5,055              |
| Furniture & Fittings | 175,702   | 105,735      | 69,967             | 66,902             |
| Totals               | 2,423,941 | 431,084      | 1,992,857          | 1,994,017          |

**Land**

The Community Centre has a long term non-commercial lease over the land on which the building is sited.

**Depreciation**

All fixed assets, except buildings, have been depreciated on a diminishing value basis.

**GST**

The Community Centre is registered for GST. Therefore the financial reports are shown GST exclusive, with the exception of accounts receivables and accounts payable, which are stated with GST included.

**Changes in Accounting Policies**

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**GLENFIELD COMMUNITY CENTRE  
ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2013**

There have been no changes in accounting policies, which have been applied on a basis consistent with those used in the previous year.

**Note 2: Acknowledgement of Grants Received**

We are grateful to the following organisations for grants received:

| <u>Organisation</u>     | <u>Amount</u>   | <u>Purpose Spent</u>         |
|-------------------------|-----------------|------------------------------|
| Auckland City Council   | \$44,390        | Contract Grant               |
| The Lion Foundation     | \$10,000        | Tables and Chairs            |
| Bayer NZ                | \$500           | Events                       |
| Ministry of Soc Devlpmt | \$4,000         | School Holiday Programme     |
| Just Do It Group        | \$300           | Embroidery Group Sponsorship |
| Four Winds Foundation   | \$1,500         | Whiteboards                  |
| Trillion Trust          | \$930           | Flags and Banners            |
| Kaipatiki Local Board   | \$1,500         | Art Exhibition*              |
| Bayer NZ                | \$1,000         | Art Exhibition*              |
|                         | <u>\$64,120</u> |                              |

\*Art Exhibition was held on 27 July 2013

Also special thanks to:

- NZ Post
- Birkdale Timberworld
- Glenfield Plumbing
- The Kefir Company
- Banx Systems

**Note 3: Holiday Pay Accrual**

As at the 30 June 2013 there was staff holiday pay outstanding of \$17,655 as follows:

|                 |                          |
|-----------------|--------------------------|
| \$10,336        | Early Learning Centre    |
| \$ 6,957        | Centre Administration    |
| <u>\$ 362</u>   | School Holiday Programme |
| <u>\$17,655</u> |                          |

**Note 4: Depreciation \$13,350**

Depreciation is deducted each year to show the decreasing value of assets over their life time. It is common practice for the Centre to fund Capital Expenditure and replace assets through grants rather than from marketed income.

**Note 5: Divisional Analysis of the Statement of Performance**

For the purpose of providing more information and accountability to funders and grant providers, a Divisional Analysis of the Profit and Loss Statement is included as an appendix to the notes.

**Note 6: Related Party Transactions Disclosure**

Chas Bennett is both a committee member and provides accounting services to the community centre, for \$7,800 for the year. The governance considers related party transactions are at a fair value. There are no other related party transactions.

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**GLENFIELD COMMUNITY CENTRE**

**PROFIT AND LOSS STATEMENT - DIVISIONAL ANALYSIS**

**FOR THE YEAR ENDING 30 JUNE 2013**

|                                 | Jul 2012 to Jun 2013 |                |               |                | %      | Jul 2011 to Jun 2012 |                |               |                |
|---------------------------------|----------------------|----------------|---------------|----------------|--------|----------------------|----------------|---------------|----------------|
|                                 | ELC                  | Centre         | SHP           | Total          | Change | ELC                  | Centre         | SHP           | Total          |
| <b>INCOME</b>                   |                      |                |               |                |        |                      |                |               |                |
| <b>Marketed Income</b>          |                      |                |               |                |        |                      |                |               |                |
| ELC Fees (incl WINZ)            | 18,734               |                |               |                | -12%   | 21,369               |                |               |                |
| ELC Fundraising                 | 1,798                |                |               |                | -17%   | 2,163                |                |               |                |
| Activities Income               |                      | 484            |               |                |        |                      |                |               |                |
| * Rental Income-ELC & SHP       |                      | 32,191         |               |                | -6%    |                      | 34,354         |               |                |
| Rental Income-Other Fixed       |                      | 18,063         |               |                | 6%     |                      | 16,972         |               |                |
| Room Hire - Casual              |                      | 72,847         |               |                | 18%    |                      | 61,745         |               |                |
| SHP Fees & Trip Income          |                      |                | 12,115        |                | -41%   |                      |                | 20,631        |                |
|                                 |                      |                |               | 156,231        | -1%    |                      |                |               | 157,234        |
| <b>Grants and Subsidies</b>     |                      |                |               |                |        |                      |                |               |                |
| Min of Education Funding        | 255,833              |                |               |                | 1%     | 253,493              |                |               |                |
| ELC Registration Support        |                      |                |               |                | -100%  | 2,404                |                |               |                |
| Min.Of Soc.Dev. Grant - SHP     |                      |                | 12,000        |                | -25%   |                      |                | 16,000        |                |
| Trillion Trust Grant            |                      | 930            |               |                |        |                      |                |               |                |
| Auckland Council Grant          |                      | 44,390         |               |                | 3%     |                      | 42,972         |               |                |
| Other Grants/ Donations         |                      | 540            |               |                |        |                      | 870            |               |                |
|                                 |                      |                |               | 313,694        | -1%    |                      |                |               | 315,739        |
| <b>Other Income</b>             |                      |                |               |                |        |                      |                |               |                |
| Bank Interest                   |                      | 4,673          |               |                | -38%   |                      | 7,492          |               |                |
| Bank Interest SHP (MSD Funds)   |                      |                | 185           |                | -51%   |                      |                | 377           |                |
| Office Sales (P/cpy,Hire, etc.) |                      | 2,806          |               |                | -13%   |                      | 3,231          |               |                |
|                                 |                      |                |               | 7,664          | -31%   |                      |                |               | 11,099         |
| <b>TOTAL INCOME</b>             | <b>276,365</b>       | <b>176,924</b> | <b>24,300</b> | <b>477,588</b> | (0)    | <b>279,429</b>       | <b>167,835</b> | <b>37,008</b> | <b>484,073</b> |

**EXPENSES**

|                                    |         |        |        |         |      |         |        |        |         |
|------------------------------------|---------|--------|--------|---------|------|---------|--------|--------|---------|
| <b>Staff</b>                       |         |        |        |         |      |         |        |        |         |
| ACC                                | 1,581   | 648    | 168    |         | -13% | 1,632   | 804    | 330    |         |
| Holiday Pay                        | 22,315  | 8,130  | 903    |         | 33%  | 16,316  | 6,202  | 1,057  |         |
| Prof. Dvpmt. & Student Trng.       | 2,962   | 279    | 220    |         | 249% | 993     | -      |        |         |
| Registration Support               |         |        |        |         |      | 2,354   |        |        |         |
| Uniforms & Immunisation            | 808     |        |        |         | -69% | 2,633   |        |        |         |
| Wages                              | 199,736 | 93,117 | 15,822 |         | 7%   | 189,577 | 77,139 | 21,051 |         |
|                                    |         |        |        | 346,690 | 8%   |         |        |        | 320,088 |
| <b>Office &amp; Administration</b> |         |        |        |         |      |         |        |        |         |
| Accounting & Audit                 | 4,988   | 4,834  | 550    |         | 2%   | 4,752   | 4,748  | 700    |         |
| Bank Charges                       | 295     | 126    |        |         | -11% | 320     | 156    |        |         |
| Computer Exps                      | 782     | 2,026  |        |         | 3%   | 575     | 2,164  |        |         |
| General Expenses                   | 1,526   | 1,278  |        |         | 33%  | 1,179   | 929    |        |         |
| Postage                            | 63      | 542    |        |         | 11%  | 126     | 417    |        |         |
| Printing & Stationery              | 3,796   | 5,381  |        |         | 16%  | 3,621   | 4,266  |        |         |
| Telephone                          | 1,017   | 3,175  |        |         | 6%   | 955     | 3,008  |        |         |
|                                    |         |        |        | 30,378  | 9%   |         |        |        | 27,916  |
| <b>Cleaning</b>                    |         |        |        |         |      |         |        |        |         |
| Cleaning Materials                 | 1,253   | 2,807  |        |         | 15%  | 1,131   | 2,385  |        |         |
| Cleaning Contractors               | 8,522   | 19,773 |        |         | -8%  | 6,516   | 24,376 |        |         |
|                                    |         |        |        | 32,355  | -6%  |         |        |        | 34,409  |



Jul 2012 to Jun 2013

Jul 2011 to Jun 2012

|                                 | ELC             | Centre          | SHP            | Total           | %<br>Change | ELC            | Centre         | SHP            | Total           |
|---------------------------------|-----------------|-----------------|----------------|-----------------|-------------|----------------|----------------|----------------|-----------------|
| <b>EXPENSES (conitued)</b>      |                 |                 |                |                 |             |                |                |                |                 |
| <b>Fixed Operating Costs</b>    |                 |                 |                |                 |             |                |                |                |                 |
| Insurance                       | 2,199           | 8,678           |                |                 | 57%         | 1,380          | 5,537          |                |                 |
| Power                           |                 | 7,625           |                |                 | 15%         |                | 6,642          |                |                 |
| Rates (Water)                   | 766             | 1,447           |                |                 | 0%          | 819            | 1,400          |                |                 |
| * Rent - ELC / SHP              | 27,144          |                 | 5,047          |                 | -6%         | 27,144         |                | 7,210          |                 |
| Security                        | 1,606           | 2,945           |                |                 | -1%         | 1,520          | 3,096          |                |                 |
| Waste Disposal                  | 869             | 1,670           |                |                 | 2%          | 683            | 1,798          |                |                 |
|                                 |                 |                 |                | 59,997          | 5%          |                |                |                | 57,229          |
| <b>Variable Operating Costs</b> |                 |                 |                |                 |             |                |                |                |                 |
| Advertising & Promotion         | 95              | 1,874           |                |                 | 86%         | 225            | 835            |                |                 |
| Activities Expense              |                 | 791             |                |                 |             |                |                |                |                 |
| Bad Debts                       |                 | 9               |                |                 |             |                |                |                |                 |
| Centre Events                   |                 | 1,532           |                |                 | 342%        |                | 347            |                |                 |
| Community Hospitality Exps      |                 | 791             |                |                 | 30%         |                | 608            |                |                 |
| Educational Consumables         | 1,157           |                 | 1,885          |                 | -36%        | 1,331          |                | 3,409          |                 |
| Educational Equipment           | 133             |                 |                |                 | 257%        | 37             |                |                |                 |
| Educational Resources           | 2,019           |                 | 61             |                 | -45%        | 2,099          |                | 1,665          |                 |
| ELC Fundraising                 | 1,189           |                 |                |                 |             | 1,611          |                |                |                 |
| Grounds Maintenance             | 186             | 364             |                |                 | -63%        | 569            | 910            |                |                 |
| Legal & Consultancy             |                 |                 |                |                 |             |                | 2,000          |                |                 |
| Loss on Disposal of Assets      |                 |                 |                |                 |             | 188            | 780            |                |                 |
| Repairs & Maintenance           | 5,430           | 9,715           |                |                 | -32%        | 5,791          | 16,643         |                |                 |
| SHP Trip Fees                   |                 |                 | 2,450          |                 | -32%        |                |                | 3,593          |                 |
| Small Equipment - Centre        |                 | 1,057           |                |                 |             |                |                |                |                 |
| Subs & Membership               | 405             | 194             |                |                 | -51%        | 593            | 518            | 117            |                 |
|                                 |                 |                 |                | 31,340          | -29%        |                |                |                | 43,869          |
| <b>TOTAL EXPENSES</b>           | <b>292,844</b>  | <b>180,810</b>  | <b>27,106</b>  | <b>500,760</b>  | <b>0</b>    | <b>276,671</b> | <b>167,708</b> | <b>39,132</b>  | <b>483,512</b>  |
| <b>EXCESS/ (SHORTFALL)</b>      | <b>(16,479)</b> | <b>(3,886)</b>  | <b>(2,806)</b> | <b>(23,172)</b> | <b>(42)</b> | <b>2,758</b>   | <b>(73)</b>    | <b>(2,124)</b> | <b>561</b>      |
| - Before Depreciation           |                 |                 |                |                 |             |                |                |                |                 |
| less Depreciation               | 4,005           | 9,345           |                | 13,350          | 0           | 4,010          | 8,360          |                | 12,371          |
| <b>EXCESS/ (SHORTFALL)</b>      | <b>(20,485)</b> | <b>(13,231)</b> | <b>(2,806)</b> | <b>(36,522)</b> | <b>2</b>    | <b>(1,252)</b> | <b>(8,433)</b> | <b>(2,124)</b> | <b>(11,810)</b> |
| - After Depreciation            |                 |                 |                |                 |             |                |                |                |                 |

\* Rent paid from ELC & SHP for \$27,144 and 5,047 respectively ( totalling \$32,191) is received by the Centre and is an internal adjustment to reflect running costs associated with their activities. The Centre pays all the power and office/reception wages for ELC and SHP.

**ABBREVIATIONS:**

ELC: Early Learning Centre  
SHP: School Holiday Program

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE  
**Glenfield Community Centre**  
FOR THE YEAR ENDED 30 June 2013

We have audited the financial statements on pages 1 to 8, being the statements of financial performance, movements in equity, financial position, notes and accounting policies. The financial statements provide information about the past financial performance of Glenfield Community Centre and its financial position as at 30 June 2013. This information is stated in accordance with the accounting policies set out on pages 5 - 6.

**Responsibilities of the Governance Board**

The Board are responsible for the preparation of the financial statements which fairly reflects the financial position of the Glenfield Community Centres at 30 June 2013 and the results of its operations for the year ended 30 June 2013.

**Auditor's responsibilities**

It is our responsibility to express an independent opinion on the financial statements presented by the management committee, and to report our opinion to you.

We conducted our audit in accordance with generally accepted international auditing standards in New Zealand. On this basis, an audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making the risk assessments, the auditor considers internal controls, relevant to the organisations preparation of the financial statements, in order to design audit procedures, which are appropriate for the circumstances, but not specifically for the purpose of expressing an opinion on the entity's internal control.

**Basis of a Qualified Opinion**

We obtained sufficient and adequate audit evidence, to give reasonable assurance that the

financial statements are free from material misstatements, except that our audit work has been limited in the verifying of SHP Fees & Trips, and fundraising income, received in cash. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in these financial statements.

Other than in our capacity as auditors, we have no other relationship with or interests in the Glenfield Community Centre.

**Opinion**

As is common with organisations of this nature, control over cash income included in the SHP Fee & Trip income of \$12,115, and fundraising income of \$1,798 is limited, and there are no practical audit procedures to determine the effect of this limited control.

Except for the above, we have obtained all the other information and explanations we have required.

**In our opinion:**

- except for any adjustments to SHP Fees & Trips, and fundraising income, had we obtained sufficient information on these sources of income received in cash,
- the financial statements on pages 1 to 8, in all material aspects give a true and fair view of the financial position of Glenfield Community Centre as at 30 June 2013, and of the results of its operations, for the year ended on that date.

Our audit was completed on the 19<sup>th</sup> September 2013, and our qualified opinion is expressed as at that date.



Peter Conaglen Chartered Accountant  
Manukau

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# **BUDGET**

## **JULY 2013 – JUNE 2014**



**Glenfield Community Centre  
Income and Expenditure Budget  
for the year ended 30 June 2014**

|                                      | ELC           | Centre        | Totals        |
|--------------------------------------|---------------|---------------|---------------|
| <b>INCOME</b>                        |               |               |               |
| ELC Fees (incl WINZ)                 | 19817         |               | 19817         |
| ELC Min of Education Subsidy         | 271991        |               | 271991        |
| ELC Fundraising                      | 2400          |               | 2400          |
| Interest Received                    |               | 4560          | 4560          |
| Auckland Council Contract Grant      |               | 45500         | 45500         |
| Office Sales (P/copying,etc)         |               | 2400          | 2400          |
| Other Grants and Donations           |               | 0             | 0             |
| Activities Income                    |               | 0             | 0             |
| Rental Income-ELC                    |               | 27144         | 27144         |
| Rental Income-Other (Permanent)      |               | 18960         | 18960         |
| Room Hire (Casual)                   |               | 69000         | 69000         |
| <b>TOTAL INCOME</b>                  | <b>294208</b> | <b>167564</b> | <b>461772</b> |
| <b>EXPENSES</b>                      |               |               |               |
| ACC                                  | 1512          | 648           | 2160          |
| Accounting                           | 3900          | 3900          | 7800          |
| Audit                                | 1350          | 1350          | 2700          |
| Activities Expense                   |               | 0             | 0             |
| Advertising & Promotion              | 300           | 600           | 900           |
| Bad Debts                            | 300           | 300           | 600           |
| Bank Charges                         | 192           | 120           | 312           |
| Centre Events                        |               | 840           | 840           |
| Consultancy                          |               | 18000         | 18000         |
| Cleaning Contractors                 | 9768          | 15180         | 24948         |
| Cleaning Expenses                    | 2076          | 2412          | 4488          |
| Computer Equipment & Exps            | 744           | 312           | 1056          |
| Educational Consumables              | 2400          |               | 2400          |
| Educational Resources                | 2040          |               | 2040          |
| Small Equipment                      | 180           | 180           | 360           |
| ELC Fundraising                      | 1500          |               | 1500          |
| Gifts & Meetings Exps                | 540           | 696           | 1236          |
| Staff Amenities                      | 840           | 480           | 1320          |
| Insurance                            | 4896          | 7344          | 12240         |
| Community Hospitality                |               | 840           | 840           |
| Maintenance - Contractual Bldg       | 3624          | 3432          | 7056          |
| Maintenance - Preventative Bldg      |               | 10000         | 10000         |
| Maintenance & Repairs - Other        | 1800          | 2160          | 3960          |
| Maintenance - Grounds                | 396           | 660           | 1056          |
| Postage                              | 156           | 480           | 636           |
| Power                                |               | 8400          | 8400          |
| Printing & Stationery                | 2376          | 3120          | 5496          |
| Professional Development             | 2400          | 240           | 2640          |
| Rates                                | 1980          | 840           | 2820          |
| Rent                                 | 27144         |               | 27144         |
| Security                             | 1716          | 1716          | 3432          |
| Subs & Membership                    | 924           | 60            | 984           |
| Telephone                            | 1164          | 3000          | 4164          |
| Uniforms & Immunisation              | 1500          | 480           | 1980          |
| Wages                                | 195788        | 101462        | 297250        |
| Wages-Holiday Pay                    | 20828         | 10794         | 31622         |
| Wages ELC Relief Staff               | 6820          |               | 6820          |
| Waste Disposal                       | 864           | 2004          | 2868          |
| <b>TOTAL EXPENSES</b>                | <b>302018</b> | <b>202050</b> | <b>504068</b> |
| <b>EXCESS/(SHORTFALL)excl depn.</b>  | <b>-7810</b>  | <b>-34486</b> | <b>-42296</b> |
| <b>less Depreciation</b>             | <b>2142</b>   | <b>8570</b>   | <b>10712</b>  |
| <b>EXCESS/ (SHORTFALL)incl depn.</b> | <b>-9952</b>  | <b>-43056</b> | <b>-53008</b> |



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### **Some of our regular users:**

|                               |                                 |                                   |
|-------------------------------|---------------------------------|-----------------------------------|
| AA Glenfield                  | Gospel Bible Baptist            | Plunket – Your Active Toddler     |
| AA North Harbour              | Grace Revival Centre            | Plunket – Your Growing Baby       |
| Absolute Domestic             | Grandparents raising Grandkids  | Plunket-Your Curious Pre-schooler |
| Alzheimers - Support Group    | Grey Lynn Neighbourhood Law     | Plunket-Your Moving Baby          |
| Alzheimers-Activities         | Happy Sydou                     | Project K                         |
| Art of Koreans                | Harmony Trust                   | Red Cross                         |
| Art of Living                 | Hearing Voices                  | Ride to Conquer Cancer            |
| Awareness Group               | Historical Studies              | Science for Home Educators        |
| Barnados Kidstart             | Hub North Shore                 | Shakti                            |
| Bethesda House of Grace       | Iraqi Culture                   | Shanti Niwas                      |
| Buddhist Study Group          | Kaipatiki Project               | Shore Job Search                  |
| Care for Kids                 | Kitchen Users – 17 stallholders | Tai Chi                           |
| Cartoon Workshop              | Korean Zion Church              | Tian Cheng Cultural Development   |
| Children in Action            | Literacy North Shore            | Two Worlds Bi Polar Support       |
| Chinese New Settlers          | Living on Purpose               | Universal Church                  |
| Christian Auckland Truth      | Maternity Associates            | Weight Loss Challenge             |
| Couples for Christ            | Music for Pre-schoolers         | Weight Watchers                   |
| Creative Abilities            | North Harbour Realty            | Weight Watchers                   |
| Defensive Driving Academy     | NS Bethel Missionary Baptist    | Wise Guys                         |
| English 4 Employees           | North Shore Sai                 | Youthline - Counselling           |
| English Language Partners     | NZ Blood                        | Youthline Courses                 |
| Every day with ADHD           | Open Poly-tech                  |                                   |
| Framework Trust               | Pentecostal of Auckland         |                                   |
| Glenfield Knitters            | Plunket – BCG Clinic            |                                   |
| Glenfield Spiritualist Church | Plunket – Your new baby         |                                   |

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### **ALZHEIMERS NEW ZEALAND**

Making life better for all people affected by dementia

For Information and Support contact your nearest Alzheimers Organisation  
0800 004 001

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### **THE COMMUNITY CLEARING HOUSE**

Unlocking the door to change

Counselling, Family Therapy and Group Facilitation.

The Clearing House is committed to providing professional and confidential services, tailor-made to suit your needs. They have a multi-disciplinary team who can either come to you or alternatively they can provide the venue, Auckland wide.

Ph: Stephan on 021 1753 105

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### **NORTH SHORE PASEFIKA FORUM**

Assisting Pacific Islanders in `our community

Phone to find out more 441 6090

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### **BENEFICIARIES ADVOCACY AND INFORMATION SERVICES**

Beneficiaries Advocate provides advice, information and advocacy for Beneficiaries and people on low incomes, regarding eligibility to Income Support.

Ph: 444-9543 for an appointment

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## **LITERACY NORTH SHORE**

To find out more about their programmes phone 444 0420

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## **THE ROYAL NEW ZEALAND PLUNKET SOCIETY**

Plunket provides a Well Child health service to all New Zealand families with children under 5 years of age.

For information on groups and for appointments:

Ph: Delwyn, Julia or Gina on 444-8479

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## **ABSOLUTE INSIGHT**

Cognitive Behaviour Therapy

Ph: CBT Therapist Tatjana on 889 2887 or 021 132 8854

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## **GLENFIELD EARLY LEARNING CENTRE**

A sessional Early Learning Centre that caters for children 1 to 5 years old.  
Prebooked sessions.

20 ECE hours available

Please phone 444 0818 for more information

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## **CENTRE CONTACT DETAILS:**

CNR BENTLEY AVENUE & GLENFIELD ROAD  
GLENFIELD

P O BOX 40-112

GLENFIELD

Phone: 444-5023

Fax: 444-5024

email: [office@glenfieldcommunitycentre.co.nz](mailto:office@glenfieldcommunitycentre.co.nz)

Website: [www.glenfieldcommunitycentre.co.nz](http://www.glenfieldcommunitycentre.co.nz)

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