



GLENFIELD Community Centre

Ko te Hapori tō mātou Pokapū
Community is at our Centre

**2015 - 2016
ANNUAL REPORT**

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CHAIR'S REPORT

It is difficult to believe a year has passed; and my first as Chair. It has been a big learning curve for me; but I have enjoyed the challenge and acknowledge the support of my Executive team: Michael Chin, and Raj Singh, our Governance Group: Brian Ellis, Stephanie Oh, Jan Tasker, Gary Thornton, and John Gillon, and welcome aboard our new members: Sarah Nilson and Chris Wargent.

I would like to thank my predecessor, David Thornton; a very good and knowledgeable Chair, who stepped down from the Board at the beginning of the year. He has always been a repository of wisdom and institutional knowledge; a great anchor and continues to assist the Centre as we are still coming to terms with the Centre's weather-tightening issue.

I would also like to extend my thanks to Jenny Boyd who retired as the Centre's Early Learning Centre Manager in November. Jenny was a great steward and was responsible for creating a fantastic team of enthusiastic teachers. I am sure that she will be remembered fondly by the many families and staff that she helped guide and nurture, and wish her all the best in her retirement.

Jenny's departure gave the Centre an opportunity to restructure the Early Learning Centre as part of a wide-ranging strategic review. Her second-in-charge, Paula Tra accepted the challenge to step-up to the role of ELC Manager and has continued to improve delivery of the service to the seventy-plus families that use it every year. A recent grant from the Lion Foundation has allowed us to replace an ageing heat pump, install new shade sails in the courtyard, and recover the much-loved squab cushions for the benefit of the children. The newly-formed Glenfield Rotary club have also taken the ELC on as their first project and will be sprucing up the exterior in the term break, for which I thank them in advance.

While the organisation continues to go from strength-to-strength, we still face the long-standing, complicated, and expensive issue of recladding the building. We have written to candidates standing for election to the Kaipātiki Local Board and Council seeking their support and political leadership as the society is limited in terms of available finance. We thank the Kaipātiki Local Board and Auckland Council for their ongoing assistance by way of our annual operating grant, and look forwards to strengthening our relationship with the new Board when they begin their term in December.

The Centre sees around 30,000 visitors a year with 40 regular groups providing over 600 hours of classes, courses and support for our local community. We continue to foster and develop partnerships with other external service providers that share our values including our tenants: Alzheimers Auckland, Literacy Auckland North, Plunket NZ and the Beneficiaries Advocacy Information Service, and look to partner with other groups in the future.

Finally, I wish to thank all our Staff: Centre Manager Nigel Green, Office Administrator Sandie Gorst and Accounts Clerk Carol Young who keep me in the loop with everyday goings on, the ELC teachers: Paula Tra, Stacey McIntosh, Joanne Cass, Jessie Liu, Almira Martinez, and Verneese Ioane for their continuing great efforts, and members of the Governance Group for their work and support throughout the year.

Frankie Godfrey-Robson
Chair

September 2016



MANAGER'S REPORT

It has been a busy and productive year; my first full year as Manager for the Centre. What follows is a summary of the most significant work to date.

The Mission Hall restoration project was completed in September in time for a centennial celebration, where we reopened the Hall for the use by the Community. An evening event featuring Governance Members, invited guests, members of the Kaipātiki Local Board (KLB), representatives from the Methodist and Anglican churches, local Scout group, our local MP, and descendants of the original builders, all came together for speeches, presentations, unveiling of a plaque and the cutting of a cake. The next day, over 40 stall holders helped provide a Market Day, attended by 300-plus visitors, to give the public a chance to visit and view the Hall on the anniversary of its completion.

Work continues towards the re-cladding of the Centre, but has slowed while we explore all available options for funding. We are hoping with the election of a new KLB, that there will be acknowledgement of the scope of the problem and genuine financial assistance to redress it as part of the new KLB's three-year plan and priorities.

A complete audit of the Centre's processes and policy led to the identification of multiple areas requiring attention. The new Health and Safety in the Workplace Act and Vulnerable Children Act meant particular attention has been required to ensure that the Centre and our Early Learning Centre are completely compliant and have good processes in place. A review of the society's Constitution has been completed in readiness for proposed changes by the Law Commission to the Incorporated Societies Act that is flagged for 2017.

A full schedule of policy and standard operating procedure has been compiled and gaps are slowly being plugged. A comprehensive budget with support documentation has been completed in order to provide a better understanding to Governance around the Centre's income and expenditure, and regular meetings with staff has improved the overall culture and communication within the organisation. Finally, the 2016 – 2019 Strategic Plan is underway and submissions have been asked from stakeholder groups.

Extensive repairs and maintenance have been undertaken to redress issues that have been around for quite some time, and funding grants for various areas of capital expenditure have led to some significant improvements that have had a flow-on benefit to stakeholders, user groups and staff. For example, a grant from the KLB has allowed us to replace our ageing computer equipment, while better internet has made the workflow easier as we begin to migrate data onto Cloud storage.

A new website, regular monthly electronic newsletters, better way-finder signage and, finally, an exterior sign on the corner of Glenfield Road and Bentley Avenue, have meant there has been better communication and a higher awareness of the Centre and the services we provide to our community.

Our Early Learning Centre (ELC) Manager, Jenny Boyd retired in November and was replaced by Paula Tra. Two weeks later the Education Review Office completed its review of the ELC and we maintained our three-year review status which is a credit to Jenny, Paula and the rest of her team.

We took the opportunity over January to restructure the ELC, provide better scheduled professional development, took on more qualified staff in order to increase the contact hours available for children, and now operate at the Ministry of Education's highest ratio of teachers to children. We are looking at ways to further reduce our costs by integrating volunteer and teacher aide supports to reduce our reliance on contractors when our staff are away on leave.

As part of a review of operational funding for the Kaipātiki Community Centres/ Houses, the KLB decided to fund a pilot Professional Development programme for the Kaipātiki Managers. This has led to a real sense of collaboration between the groups, and a healthy exchange of information as we all face similar challenges. The eventual aim is to produce a suite of resources (for example, policy templates) that can be extended to Centre/ House Managers all over Auckland, and for this to remain a fully-funded programme.

Over the course of the year, we ran various events as part of our continuing focus on community development. Besides the Centennial Celebration and Market Day, we participated in the Glenfield Lions' annual Santa Parade, partnered with Plunket and our ELC to provide a Health & Wellness Expo for parents and caregivers of children from neo-natal to five years. We supported Neighbours' Day by distributing gifted food and information to our users. We supplied space for the Auckland Community Law Centre to run information seminars for the public. We are planning to develop a demonstration Community Garden in our courtyard, music performances in our Hall, a rededication ceremony for the WW1 and WW2 memorial stone, and we are currently working with a AUT placement student volunteer, Cherie McAlister to design a sustainable annual event calendar that meets the needs and wants of our stakeholders and community partners.

Our thanks to the Auckland Council staff: Lois Hannah, Marilyn Kelly, and Zella Morrison, the Kaipātiki Local Board staff and members, and the Kaipātiki Community Facilities Trust's Jill and Michelle for all your support. Thanks also to our sponsors: The Lottery Grants Board, Z-Service Station's 'Good in the Hood' campaign, The Warehouse, and NZ Post. And thanks also to the Auckland North Community House/ Centre Managers for their wisdom and support and for welcoming me into their group.

Finally, I would like to extend my personal thanks to my Staff for their continuing hard work and dedication: Sandie, Carol, Paula, Jessie, Stacey, Verneese, Joanne, and Almira, you are the heart of the Centre and it really shows.

Nigel Green
Manager

September 2016

GLENFIELD EARLY LEARNING CENTRE (GELC) MANAGER'S REPORT

It has been an exciting year for the teaching team at GELC with a few changes since the report last September. On the 6th of November our dedicated leader Jenny Boyd left for a very well-deserved retirement after 22 years of commitment and loyalty to the GELC. While the teaching team were sad to say goodbye, we are grateful that her legacy is a Centre that is loved and respected by the local community.

Jenny's leaving created other changes within the team too. Our previous student teacher Almira Martinez became first a reliever, and then a permanent member of our teaching team as a Newly Qualified Teacher. Stacey McIntosh moved from the role of Qualified Teacher to the role of Lead Teacher, and I (Paula Tra) moved from the position of Head Teacher into the position of GELC Manager. At the end of 2015, we restructured both session times and the role of GELC Manager. As a result of this we said goodbye to our regular reliever Teresa Williams.

In early December, shortly after Jenny left, the Education Review Office (auditors for education providers) came for their scheduled visit. We were very pleased to get a rating of being "Well placed" to promote positive learning outcomes for children and have our next visit scheduled for three years' time (the same as our previous rating).

The start of 2016 saw the team begin to settle together and adjust to their new roles. This year we have had a big focus on professional development in various areas for the whole team. Verneese Ioane (Vee) and Almira have both started the process of teacher registration and are now both provisionally registered. This has a positive effect both on the quality of their teaching and on the income our Centre earns from the Ministry of Education.

In May, we had some items stolen from our playground. While this was disappointing, we were very pleased at the positive response from the wider community that resulted in the prompt return of our items. We have since had security lights outside.

We have celebrated a few firsts this year with our first bus trip out of the centre (which was a huge hit with families, children and the teaching team), our first (to our knowledge) GELC disco, and having our Living Eggs hatch into chicks (something we will repeat every couple of years). As part of our community values and identity, we fundraise for the community, and raised money for the Mental Health Foundation through 'Pink Shirt Day', for the Heart Foundation through 'Jump Rope for Heart', and for the Cancer Society through 'Daffodil Day'. Support for these causes from our families has been pleasing.

Another first for us was the 'Health and Wellness Expo' we hosted at the community centre in partnership with Plunket in May. Despite torrential rain and very chilly temperatures on the day, the advertising must have worked as we did get some brave souls through to check it out and get some freebies! We will repeat the Expo in March 2017, with a few changes to attract more punters.

This has also been a year of upgrading some of our tired (or dead!) resources. Thanks to the Lion Foundation we now have a new working heat pump, the new shade sails will go up in the September holidays, and we have funding to re-cover the large outside squabs the children use for physical play. In our efforts to spruce up the centre we have made many improvements including new desks in the office, improved lighting, general repairs and enhancements. We are grateful to our Centre Manager, Nigel Green, who has been working hard in this area, and our working bee with parents early in the year achieved lots too.

We are still a very culturally-diverse centre in a culturally-diverse suburb. We are fortunate that our teaching team reflects this with Mandarin, Cantonese, Samoan and Tagalog being the extra languages they are happy to converse in. We are proud of the fact that we attract most of our children by recommendations from other families, and that the main reasons for children leaving GELC are to go to school, or are moving out of Auckland.

Once again this year there was no increase in government funding for our centre. This represents a significant loss of approximately \$3,400 each year. We see this as an opportunity to get creative. We aim to cut our reliever teacher cost by training selected parents to fulfil this role, and are looking at partnerships with businesses and other ways to fund-raise. We have also been selected by Rotary Glenfield as an organisation they would like to help, and work is due to start on the first project in the September school holidays.

Since the last AGM, we have made some changes to processes and practices ensuring we comply with the new challenges brought on by the Vulnerable Children's Act as well as the new Health and Safety Act.

Finally, I would like to thank both the GCC team for their support, the teaching team and especially their leader Stacey for their energy, loyalty, dedication and commitment this year.

It is amazing what we can achieve together, thank you.

Paula Tra
GELC Manager

September 2016

Audit Report

Glenfield Community Centre For
the year ended 30 June 2016

Prepared by Glenfield Tax Accountants

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Entity Information

Glenfield Community Centre For the year ended 30 June 2016

Legal Name of Entity

Glenfield Community Centre Incorporated

Entity Type and Legal Basis

Not-for-profit incorporated society with charitable status

Registration Number

Incorporated Society: AK222377 Charities Services: CC22509

Entity Structure

Incorporated society with elected representatives

Main Sources of Entity's Cash and Resources

We receive an operational grant from Auckland Council through the Kaipatiki Local Board. Our Early Learning Centre receives funding under the 20-free hours childcare allowance through the Ministry of Education. We lease and hire rooms to not-for-profit community groups, organisations and individuals

Main Methods Used by Entity to Raise Funds

We apply for Grant Funding for most capital expenditure.

Entity's Reliance on Volunteers and Donated Goods or Services

We provide in-house support and training for volunteers studying on placement through tertiary institutions. We receive the occasional gift or donation but do not actively solicit funds in this way at this time.

Additional Information

The society incorporated in 1977 and today employs 9 full and part-time staff. We have a 12 member Governance Group elected from our membership. We own the building and lease the land from the Methodist Church of NZ alongside Auckland Council up to 2060.

Physical Address

Cnr Bentley Ave. & Glendfield Rd., Auckland, New Zealand, 0629

Postal Address

PO BOX 40112, Glenfield, Auckland, New Zealand, 0747

Auditor

Joel Ram
11 Brays Rise
Onehunga
Auckland

Approval of Financial Report

Glenfield Community Centre For the year ended 30 June 2016

The Governance Group are pleased to present the approved financial report including the historical financial statements of Glenfield Community Centre for year ended 30 June 2016.

APPROVED



Frankie Godfrey-Robson

Chair

Date 20/09/2016



Nigel Green

Manger

Date 20/9/2016

Statement of Service Performance

Glenfield Community Centre For the year ended 30 June 2016

Description of Entity's Outcomes

Mission: "We are focused on recognizing and responding to the social, cultural, recreational and educational needs of the Glenfield/Kaipatiki community, and finding ways to meet these needs with special recognition for those who have the least opportunity to participate in decision-making in the community."

Outcome: The Centre supports the Kaipatiki community through provision of space for hire for educational, religious, creative arts, counseling, cultural and recreational use at a price that makes it affordable to groups that would struggle otherwise. In addition, our Early Learning Centre allows us to provide teaching and childcare for over 70 families allowing parents and caregivers the opportunity to work and thrive. Finally, we partner with other similar organizations, some of whom tenant our space, to provide a suite of services and community development events and opportunities: again for the benefit of our members, users stakeholders and community.

	2016	2015
Description and Quantification of the Entity's Outputs		
Room Hours Booked	6,963	9,603
Users/Visitors	29,060	52,588
Number of Bookings	2,401	3,411
Families using ELC	70	70
Teaching hours per annum for children	1,100	1,100

Statistics are compiled for full annum (2015/2016, 2014/2015)

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Description and Quantification of the Entity's Outputs

As part of an annual Agreement for Service with the Auckland Council, the Centre is required to collect data relating to occupancy, the number of bookings and number of hours the Centre is in use. This data is recorded daily and reported on monthly.

Additional Output Measures

Auckland Council have signaled that they will be changing the manner in which we collect some statistics with a focus around Ethnicity/ Diversity and Wellbeing metrics that will be integrated into 2016-2017 reporting. The integration of Results-based Accountability (RBA) reporting is designed to identify potential areas for additional funding.

Additional Information

The Mission Hall restoration project significantly impacted on revenue as many user groups, who would have used space in the Hall or adjacent Room 7, could not do so until it was completed. This meant some were accommodated in other spaces, but due to the size of some groups, they were forced to seek alternative venues and subsequently have not returned. Water damage in March made the Art Space untenable for 2 months until insurance work was completed. Plunket's office space and Room 7 were restricted from common access due to some insurance concerns.

Statement of Financial Performance

Glenfield Community Centre For the year ended 30 June 2016

	NOTES	2016	2015
Revenue			
Revenue from providing goods or services	1	640,592	613,021
Interest, dividends and other investment revenue	1	880	8,546
Other revenue	1	-	884
Total Revenue		641,473	622,451
Expenses			
Volunteer and employee related costs	2	338,272	325,525
Costs related to providing goods or service	2	170,150	310,085
Other expenses	2	10,006	14,529
Total Expenses		518,428	650,139
Surplus/(Deficit) for the Year		123,045	(27,688)

The accompanying notes form part of these financial statements.

Statement of Financial Position

Glenfield Community Centre As at 30 June 2016

	NOTES	30 JUN 2016	30 JUN 2015
Assets			
Current Assets			
Debtors and prepayments	3	167,146	12,094
Total Current Assets		167,146	12,094
Non-Current Assets			
Property, Plant and Equipment	5	1,963,796	1,974,580
Other non-current assets	3	121,507	120,864
Total Non-Current Assets		2,085,303	2,095,444
Total Assets		2,252,449	2,107,538
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	27,590	(300)
Other current liabilities	4	36,030	42,056
Total Current Liabilities		63,620	41,756
Total Assets less Total Liabilities (Net Assets)		2,188,828	2,065,783
Accumulated Funds			
Accumulated Funds	6	2,065,783	2,093,471
Current Year Earnings	6	123,045	(27,688)
Total Accumulated Funds		2,188,828	2,065,783

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Glenfield Community Centre For the year ended 30 June 2016

	2016	2015
Cash Flows from Operating Activities		
Receipts from providing goods or services	507,149	614,226
Interest, dividends and other investment receipts	880	8,546
Cash receipts from other operating activities	63,040	94,202
GST	(34,973)	(56,338)
Payments to suppliers and employees	(531,782)	(680,116)
Total Cash Flows from Operating Activities	4,315	(19,480)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	976
Payments to acquire property, plant and equipment	-	(6,440)
Cash Flows from Other Investing and Financing Activities	18,174	(164,721)
Total Cash Flows from Investing and Financing Activities	18,174	(170,185)
Net Increase/ (Decrease) in Cash	22,489	(189,665)
Cash Balances		
Cash and cash equivalents at beginning of period	65,475	255,140
Cash and cash equivalents at end of period	87,964	65,475

The accompanying notes form part of these financial statements.

Statement of Accounting Policies

Glenfield Community Centre For the year ended 30 June 2016

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Glenfield Community Centre 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.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Glenfield Community Centre For the year ended 30 June 2016

	2016	2015
1. Analysis of Revenue		
Revenue from providing goods or services		
Auckland Council Contract	47,011	56,591
ELC Fees	24,830	23,739
ELC Fundraising	5,736	470
ELC Portfolios	757	1,815
ELC Rental Income	27,687	27,144
Event Income	240	325
Grants	11,111	20,930
Kitchen Hire	-	5,047
Lottery Grants Board Income	-	90,020
Mission Hall Project Grants	2,437	-
MOE Funding	422,623	261,744
Other Income	1,528	8,691
Room Hire	73,041	91,447
Tenancy Income	23,591	25,058
Total Revenue from providing goods or services	640,592	613,021
Interest, dividends and other investment revenue		
Interest Income	880	8,546
Total Interest, dividends and other investment revenue	880	8,546
Other revenue		
Donations Received	-	884
Total Other revenue	-	884
	2016	2015

2. Analysis of Expenses

Volunteer and employee related costs		
KiwiSaver Employer Contributions	5,057	-
Management Fee	-	6,000
Wages and Salaries	333,215	319,525
Total Volunteer and employee related costs	338,272	325,525
Costs related to providing goods or services		
ACC	1,168	3,362
Accounting and Audit Fees	7,260	5,758
Activities Expense	-	268
Advertising	153	516
Bad Debts	362	2,198
Bank Fees	37	55
Child Consumables	246	-
Cleaning Consumables	4,971	4,772

	2016	2015
Cleaning Contractors	27,478	22,597
Communication Expenses	4,953	3,783
Community Hospitality	-	157
Computer Expenses	1,472	3,272
Consultancy	4,012	5,993
Donations Paid	205	-
Educational Consumables	1,133	1,721
Educational Resources	1,902	1,797
EFTPOS Rental	(33)	255
ELC Rental Expense	27,687	27,144
Events	4,351	(3,477)
Fundraising Expenses	1,219	2,687
Gifts and Meeting Expenses	1,176	1,305
Grant Expenses	-	1,144
Grounds Maintenance	788	525
Holiday Pay	(4,016)	(7,684)
Insurance	9,505	10,509
Interest on O/D	-	1
IRD GST/PAYE Penalties	1,314	-
IRD Interest	213	-
Light, Power, Heating	7,547	7,358
Loss on Disposal of Asset	1,593	3,440
Maintenance Contracts	5,013	6,717
Mission Hall Project	7,010	169,956
Payroll Charges	3,673	3,727
Postage	14	249
Printing & Stationery	6,940	5,124
Professional Development	1,074	1,105
Rates and Water Rates	2,408	2,188
Repairs and Maintenance	19,833	6,101
Security	3,832	3,761
Small Equipment	1,243	447
Staff Amenities	571	1,082
Subs & Membership	1,668	665
Sundries/General	347	39
Uniforms & Immunisation	415	237
Volunteer Expense	-	307
Wages - Relieving Staff	6,459	5,800
Waste Disposal	2,955	3,126
Total Costs related to providing goods or services	170,150	310,085
Other expenses		
Depreciation	9,191	10,323
Legal expenses	815	4,206
Total Other expenses	10,006	14,529

2016 2015

3. Analysis of Assets**Debtors and prepayments**

Debtors	168,815	14,533
less Provision for Doubtful Debts	(2,228)	(2,440)
Prepayments	559	-
Total Debtors and prepayments	167,146	12,094

Other current assets

Auckland Council Environmental Trust Grant	-	12,000
Glenfield CC - 00	13,053	11,445
Glenfield CC - 52	74,811	53,930
Ministry of Education	33,543	38,389
North Shore Heritage Trust Grant	-	5,000
Petty Cash Float	100	100
Total Other current assets	121,507	120,864

2016 2015

4. Analysis of Liabilities**Creditors and accrued expenses**

GST	14,468	(12,930)
Sundry Creditors	10,623	12,629
Accruals	2,500	-
Total Creditors and accrued expenses	27,090	(300)

Other current liabilities

A.C.C Accrual	288	1,262
Auckland Council Facilities Fund	4,363	4,363
Consultancy Provision	15,500	15,500
Customer Bonds	125	125
Funds received in Advance – ELC Fundraising	-	2,701
Hall Rental Clearing	5,703	-
Holiday Pay Accrual	10,050	14,066
Kaipatiki Local Board	-	4,000
Rounding	-	-
Unpaid Expenses	-	38
Total Other current liabilities	36,030	42,056

2016 2015

5. Property, Plant and Equipment**Furniture and Fittings**

Furniture and fittings owned	1,910	9,512
Accumulated depreciation - furniture and fittings owned	(1,274)	(7,475)
Total Furniture and Fittings	637	2,036

Other Fixed Assets

Owned fixed assets	2,390,390	2,397,440
Accumulated depreciation - fixed assets owned	(427,231)	(424,896)
Total Other Fixed Assets	1,963,159	1,972,544
Total Property, Plant and Equipment	1,963,796	1,974,580

2016 2015

6. Accumulated Funds**Accumulated Funds**

Opening Balance	2,065,783	2,093,471
Current Year Earnings	123,045	(27,688)
Total Accumulated Funds	2,188,828	2,065,783

7. Commitments

There are no commitments as at 30 June 2016 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2016 Last year - nil).

9. Related Parties

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

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Additional Information

For the purpose of providing more information and accountability to funders and grant providers, a Statement of Financial Performance for each division is included as an appendix to the notes

Statement of Financial Performance for Centre Division

Glenfield Community Centre For the year ended 30 June 2016

Division is Centre.

	2016	2015
Trading Income		
Auckland Council Contract	47,011	56,591
ELC Portfolios	-	1,493
ELC Rental Income	27,687	27,144
Event Income	196	325
Grants	11,111	17,714
Kitchen Hire	-	5,047
Lottery Grants Board Income	-	90,020
Mission Hall Project Grants	2,437	-
Other Income	1,528	8,691
Room Hire	73,041	91,447
Tenancy Income	23,591	25,058
Total Trading Income	186,602	323,530
Gross Profit	186,602	323,530
Other Income		
Donations Received	-	884
Interest Income	880	8,546
Total Other Income	880	9,430
Expenses		
Travel and Accommodation	-	6,000
ACC	385	1,070
Accounting and Audit Fees	5,817	3,576
Activities Expense	-	268
Advertising	153	516
Bad Debts	362	2,198
Bank Fees	27	55
Cleaning Consumables	3,746	3,525
Cleaning Contractors	19,909	15,099
Communication Expenses	3,487	2,824
Community Hospitality	-	157
Computer Expenses	868	2,588
Consultancy	4,012	5,993
Depreciation	6,984	8,222
Donations Paid	205	-
Educational Resources	76	-

	2016	2015
Events	4,264	(3,477)
Gifts and Meeting Expenses	1,146	774
Grant Expenses	-	1,144
Grounds Maintenance	778	441
Holiday Pay	(977)	(1,974)
Insurance	7,267	7,742
Interest on O/D	-	1
IRD GST/PAYE Penalties	1,314	-
IRD Interest	213	-
KiwiSaver Employer Contributions	1,658	-
Legal expenses	450	4,206
Light, Power, Heating	7,547	7,358
Loss on Disposal of Asset	1,058	2,630
Maintenance Contracts	3,639	5,291
Mission Hall Project	7,010	169,956
Payroll Charges	1,237	1,498
Postage	11	240
Printing & Stationery	4,874	4,051
Rates and Water Rates	1,320	1,289
Repairs and Maintenance	17,991	5,570
Security	2,092	2,023
Small Equipment	734	264
Staff Amenities	45	394
Subs & Membership	884	241
Sundries/General	242	17
Uniforms & Immunisation	-	32
Volunteer Expense	-	307
Wages and Salaries	104,741	115,063
Waste Disposal	2,079	2,232
Total Expenses	217,648	379,402
Net Profit (Loss) Before Taxation	(30,166)	(46,442)
Net Profit (Loss) for the Year	(30,166)	(46,442)

Statement of Financial Performance ELC Division

Glenfield Community Centre For the year ended 30 June 2016

Division is ELC.

	2016	2015
Trading Income		
ELC Fees	24,830	23,739
ELC Fundraising	5,736	470
ELC Portfolios	757	322
Event Income	43	-
Grants	-	3,216
MOE Funding	422,623	261,744
Total Trading Income	453,990	289,491
Gross Profit		
	453,990	289,491
Expenses		
ACC	783	2,292
Accounting and Audit Fees	1,443	2,181
Bank Fees	10	-
Child Consumables	246	-
Cleaning Consumables	1,225	1,247
Cleaning Contractors	7,569	7,498
Communication Expenses	1,467	960
Computer Expenses	604	684
Depreciation	2,207	2,101
Educational Consumables	1,133	1,721
Educational Resources	1,826	1,797
EFTPOS Rental	(33)	255
ELC Rental Expense	27,687	27,144
Events	87	-
Fundraising Expenses	1,219	2,687
Gifts and Meeting Expenses	30	531
Grounds Maintenance	10	84
Holiday Pay	(3,039)	(5,710)
Insurance	2,238	2,767
KiwiSaver Employer Contributions	3,398	-
Legal expenses	365	-
Loss on Disposal of Asset	535	810
Maintenance Contracts	1,374	1,426
Payroll Charges	2,436	2,229
Postage	3	9
Printing & Stationery	2,065	1,073
Professional Development	1,074	1,105
Rates and Water Rates	1,089	899

	2016	2015
Repairs and Maintenance	1,842	531
Security	1,740	1,738
Small Equipment	509	183
Staff Amenities	526	689
Subs & Membership	784	424
Sundries/General	106	22
Uniforms & Immunisation	415	206
Wages - Relieving Staff	6,459	5,800
Wages and Salaries	228,475	204,461
Waste Disposal	876	894
Total Expenses	300,780	270,737
Net Profit (Loss) Before Taxation	153,210	18,754
Net Profit (Loss) for the Year	153,210	18,754

To the Governance Board at Glenfield Community Centre Inc

Report on the Performance Report

We have audited the Performance Report of **Glenfield Community Centre Inc** on pages 5 to 17, which comprise Entity Information and the Statement of Financial Position as at 30 June 2016, the Statement of Service Performance, Statement of Financial Performance and Cash Flows for the year then ended, Statement of Accounting Policies and Notes to the Performance Report.

Responsibility for the Performance Report

The board is responsible for the preparation of a Performance Report in accordance with the Public Benefit Entity Simple Format Reporting– Accrual (Not For Profit) Standard, and for such internal control as the board determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Performance Report based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Performance Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Performance Report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Performance Report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of a Performance Report that present fairly, in all material respects, the matters to which they relate in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Basis of Qualified Opinion

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the Performance Report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion except that our audit work has been limited in verifying cash income. Other than in our capacity as auditor we have no relationship with, or interests in Glenfield Community Centre.

Opinion

As is common with similar organisations, control over cash revenues prior to being recorded is limited. There is lack of sufficient evidence on the recording of fundraising and other cash income.

In our opinion, except of the control on cash revenues noted above, the Performance Report of Glenfield Community Centre for the year ended 30 June 2016 on pages 5 to 17, is prepared, in all material respects, in accordance with the Public Benefit Entity Simple Format Reporting–Accrual (Not For Profit) Standard.



Joel Ram
Chartered Accountant

25 October 2016

Budget				
Glenfield Community Centre				
1 Jul 2016 to 30 Jun 2017				
		2016/2017	Division	Division
		Budget	GCC	ELC
		\$	\$	\$
Code	Income			
200	ELC Fees	34,695	0	34,695
201	ELC Fundraising	870	0	870
204	ELC Student Placements	0	0	0
205	MOE Funding	277,848	0	277,848
206	ELC Portfolio Income	1,565	0	1,565
207	ELC Rental Income	25,327	25,327	0
208	Room Hire	88,164	88,164	0
209	Tenancy Income	15,098	15,098	0
210	Event Income	0	0	0
211	Kitchen Hire	0	0	0
240	Auckland Council Contract	47,388	47,388	0
250	Mission Hall Project Grants	0	0	0
260	Donations	0	0	0
261	Grants	18,669	18,669	0
	Total Income	509,624	194,646	314,978
	Gross Profit	509,624	194,646	314,978
	Plus Other Income			
270	Interest Income	800	800	0
280	Other Income	0	0	0
	Total Other Income	800	800	0

	Less Operating Expenses			
400	Advertising	200	200	0
401	ACC Levy	2,313	771	1,542
402	Loss on Disposal of Asset	1,322	1,322	0
403	Activities Expense	0	0	0
404	Bank Fees	0	0	0
408	Cleaning Contractors	26,948	20,910	6,718
409	Cleaning Expenses	4,970	3,746	1,225
412	Accounting and Audit Fees	4,734	1,578	3,156
413	Consultancy	500	500	0
414	Mission Hall Project Expenses	0	0	0
415	Recladding Project	3,202	3,202	0
416	Depreciation	955	955	0
417	Eftpos Rental	455	228	228
425	Postage	0	0	0
433	Insurance	12,162	9,122	3,040
441	Legal expenses	500	500	0
445	Light, Power, Heating	7,560	6,048	1,512
449	Rates and Water Rates	2,766	1,383	1,383
450	Gifts and Meeting Expenses	541	248	293
451	Volunteer Expense	0	0	0
452	Waste Disposal	3,024	2,419	605
453	Staff Amenities	870	315	555
454	Educational Consumables	1,050	0	1,050
455	Educational Resources	1,800	0	1,800
456	Professional Development	3,588	1,500	2,088
457	Small Equipment	850	425	425
458	Uniforms & Immunisation	1,815	105	1,710
459	Fundraising Expenses	1,978	0	1,978
460	Bad Debts	228	228	0
461	Printing & Stationery	6,080	4,864	1,216
469	ELC Rental Expense	25,327	0	25,327
471	Child Consumables	250	0	250
472	Security	3,980	1,990	1,990
473	Repairs and Maintenance	15,000	15,000	0
474	Grounds Maintenance	990	990	0
475	Maintenance Contracts	6,316	6,316	0
476	Wages - Relieving Staff	5,616	0	5,616
477	Wages	331,318	101,306	230,012
478	KiwiSaver Employer Contributions	9,110	3,225	5,885
479	Payroll Charges	2,952	738	2,214
480	Holiday Pay	0	0	0
484	Subs & Membership	1,744	1,300	444
485	Sundries/General	0	0	0
489	Communication Expenses	6,368	3,184	3,184
490	Computer Expenses	1,500	750	750
494	Community Hospitality	200	200	0
495	Events	2,000	0	2,000
	Total Operating Expenses	503,082	195,568	308,196
	Net Profit/(Loss)	7,342	(122)	6,782