



# GLENFIELD Community Centre

*Ko te Hapori tō mātou Pokapū*  
Community is at our Centre

2016 - 2017  
ANNUAL REPORT

# CONTENTS

	PAGE
CHAIR'S REPORT	3
MANAGER'S REPORT	4
EARLY LEARNING CENTRE MANAGER'S REPORT	10
PERFORMANCE REPORT	13
2016 - 2017 BUDGET	31

# CHAIR'S REPORT

This is the fortieth year of our Society—our ruby anniversary—and it is with great pleasure that I have the opportunity to recognise the continuing great work and support the Centre provides to our community. It has been a year involving plenty of positive change here at the Glenfield Community Centre, and with forty years under the belt, I would like to think we are doing something right.

I would like to acknowledge the support of my Executive team: Secretary/ Treasurer, Michael Chin, and thank Raj Singh for his service, who stepped down as Deputy so that Sarah Nilson could step up. I would like to welcome our new appointment from the Kaipātiki Local Board, Ann Hartley who was part of the original funding body that in 1992 helped raise money to build the current Centre way back when it was still the North Shore City Council. She will undoubtedly bring with her a wealth of useful advice and experience. Finally, I want to acknowledge the ongoing support and collective wisdom of our Governance Group—Brian Ellis, Stephanie Oh, Jan Tasker, Gary Thornton, and Chris Wargent.

We thank the Kaipātiki Local Board and Auckland Council for their ongoing assistance by way of our annual operating grant, and appreciate the opportunity to meet the 2016-2019 representatives at a recent presentation around the Centre's weather-tightening problem. We hope we can continue to rely on their support as we work through this very complicated issue. The need for community facilities that are managed by the community and for the community has never been greater and, with our proven record of accomplishment, we will continue to engage and support our stakeholders so that Glenfield and the greater Kaipātiki area continues to be able to access our services.

The need is reflected in the number of visitors, bookings, and hours of use that continue to climb, and the Centre now sees around 30,000 visitors a year with well over 60 regular groups providing over 700 hours of classes, courses and support for our local community—significantly up on the previous year.

We continue to foster and develop partnerships with other external service providers that share our values including our tenants: Dementia Auckland, Literacy Auckland North, Plunket NZ, and the Beneficiaries Advocacy Information Service. We welcome Sweet Charity, a joint initiative of Supporting Families Auckland and the Grief Centre, as another great community service and wish them all the best for the future.

Finally, I wish to thank all our Staff: Centre Manager Nigel Green, Office Administrator Sandie Gorst and Accounts Clerk Carol Young for their tireless work, and the ELC teachers: Paula Tra, Stacey McIntosh, Joanne Cass, Jessie Liu, Almira Martinez, and Verneese Ioane for their fantastic efforts with the children, parents and caregivers at our Early Learning Centre. Without these people, the Centre would not be the hub of community activity that it so clearly is.

Well done all.

**Frankie Godfrey-Robson**  
Chair

**September 2017**



# MANAGER'S REPORT

It has been a year of renewals and resolution of legacy issues for the Centre. By clearing many of these away, it is becoming easier to focus on new challenges, however some old matters continue to hang over the Centre and represent a significant level of risk.

## Weather-tightness and Recladding

Principal among these is the problem of the building being a 'leaky building'. This issue has dogged the Centre since it was completed in 1994. It results from the decision to clad the building in monolithic 'Harditex' plasterboard—a building material that now forms part of several legal disputes around the country between home and business owners and the manufacturer Hardies.

A position paper and presentation on the weather-tightness and recladding issue was made to the Kaipātiki Local Board (KLB) in August, as it is only with their help and advocacy on our behalf to Council that this issue will be resolved. The Association is pursuing legal redress as part of a class action, but there are questions around the strategic direction of the Centre that will need to be considered by Governance in the event this is unsuccessful.

## Staff

Maintaining good staff practices are essential, as personnel represent the greatest asset and highest cost to any Community Centre. Various human resource management processes have been reviewed including health and safety; workplace wellbeing; records management; performance reviews; salaries and volunteers. Policies that encourage best practice are being implemented, training has been undertaken to allow for cover around critical risk management processes, and up-to-date standard operating procedures are being developed as support resources, especially around some of the cloud-based software programs and accounting processes. Legacy issues around staff records and sick leave entitlement have been resolved and steps taken to review remuneration rates, albeit within tight fiscal restraints. Finally, an attempt to integrate a regular volunteer programme has had mixed results, but led to some good learnings around planning, vetting, support and matching strengths to need.

## Governance

There is a positive relationship with Governance at the Centre. Weekly meetings occur with the Chair. Issues of significance are brought to the attention of the Executive as required. Regular bi-monthly Governance meetings are well attended and policy was passed in this term around training, support, code of practice, delegations and standing orders. Governance undertook a self-review using the online resource NZ Navigator as part of the strategic review. Succession planning remains an issue, long-term planning is restricted by the weather tightening, and work needs to occur around various risk management processes but overall; good progress is being made.

## Financial

### General

The Centre remains a going concern. Its cash flow is stable and within expected operating parameters. Its cash reserves remain healthy. We have returned to having sufficient funds to be able to make some short-term investments in order to maximise interest on our income. We maintain our reserves at a level to meet all our commitments in the foreseeable future.

Ministry of Education funding to Early Learning Centres for 20-free hours for under two-year olds has remained frozen for nine years; this has meant a sinking lid in terms of this area of income and the need to investigate other funding streams and ways to further reduce costs without reducing staff numbers.

Repairs and renewals are funded by the Society directly, in comparison to the Community Centres operated by Auckland Council, and this is not really a tenable position for larger repair items that may not be funded through external capital grants, highlighted by the weather tightening issue.

Further, the funding arrangement with the Methodist Church needs to be revisited as the annual contribution for hire of the Mission Hall represents an expense of \$1,000 per month on average.

### Statement of Financial Performance (Profit and Loss)

The Centre posted a deficit this year. The reasons behind this can be summarised as follows.

First, an accounting accrual made in the 2015/2016 accounts made the amount of income received from the Ministry of Education appear far more favourable than in fact is representative of a normal year. This occurred due to the timing of wash-up and advance payments from the Ministry. A figure of \$283,000 for 2015/2016 activity would have been more accurate, compared with \$270,000 for 2016/2017. This left a gap of \$7,800 on budget, and we will not receive a wash-up payment for the 2016/2017 balance of \$10,000 until November 2017, so the overall reported deficit is closer to \$12,000.

Income from Room Hire increased from 2016, and is trending upwards. A donation by way of a defibrillator was gratefully received from the Glenfield branch of Barfoot and Thompson.

Wages and Salaries increased under the ELC three-year collective agreement. In addition, more staff took up the opportunity to enrol with Kiwisaver than anticipated increasing our Employer's liability.

We resolved a legacy accounting issue around payments made to the Methodist Church for hire of the Mission Hall and this led to an accounting accrual and the creation of a related expense account.

Finally, some significant repair and maintenance items were addressed, although we received a sizeable grant from the Lion Foundation for the ELC that offset around \$13,700 of this expense.

### Statement of Financial Position (Balance Sheet)

The deficit contributed to a reduction in the total accumulated funds from \$95,000 to \$72,000. An accounting adjustment to remove the effect of the Hall Clearing account, and a smaller accrual from the Ministry of Education reduced non-current assets. Finally, the addition of some equipment purchases and donations increased the level of accumulated depreciation on furniture and fittings.

## Maintenance and Infrastructure

The Centre had a raft of legacy repair and maintenance issues that had been largely deferred because of the cost: water leaks in the roof and skylights of the Early Learning Centre, rotting flooring in the Cleaner's Storeroom, missing flashing on the exterior of the Mission Hall, various electrical faults, and drainage issues. Some external grant funding was successful, but the majority became extra-budget items with the decision taken to resolve rather than prolong them any further. The majority of these have now been addressed and other items identified and put on a schedule for completion. All the various services and maintenance contracts were reviewed, and in many cases renegotiated in order to reduce costs, and work associated with key systems have been resolved so that future work for the Building Warrant of Fitness is reduced. Consideration will be given to moving the Centre to fibre internet, VOIP phones, installing CCTV, and working with the Kaipātiki Project to undertake an environmental audit to make the building and its surroundings more environmentally friendly, and reduce its carbon footprint, for example through use of LED lighting and more efficient appliances. These should lead to long-term savings and a better, healthier Centre. Unfortunately, in September, one of our visitors drove their car into one corner of the building. Fixing this will prove extremely difficult and expensive considering the weather-tightening problem and obtaining Council consent for the work. Options are under consideration.

## Health and Safety

The effects of the new Health and Safety at Work Act 2015 began to filter through workplaces and prompted a range of measures to identify, address or minimise likely hazards to Centre staff and patrons. All electrical equipment has been assessed, tagged and added to a register. Contractors are now expected to sign in and out when visiting the Centre to undertake maintenance. Safety Data Sheets have been collected for all hazardous chemicals stored on site. A Hazard Register has been started and is regularly updated. The air towels in the toilets were removed to minimise the spread of airborne infection and disease. Police checks were organised for all staff that work with children and who had not had one completed within the last three years. Emergency evacuation procedures flip charts and signs were made and installed in all rooms of the Centre. Multi-language signs are being prepared alongside Raeburn House. New signs relating to fire, parking, no smoking, and 'watch for children in the carpark', have been installed and the six-monthly trial fire evacuations were completed well and without incident. Unfortunately, Foundation North, the Harcourt Foundation, and Pub Charity refused our application for funding for soundproofing of the Early Learning Centre, but we will keep trying. Auckland Transport sent out a public consultation document highlighting proposed safety improvements around the intersection adjacent to the Centre and we sent in a submission. After waiting fifteen years, the retaining wall that borders Glenfield Library is scheduled for repair by February 2018. The main entrance doors now receive six-monthly servicing as part of the Building Warrant of Fitness, and six-monthly hazard identification sheets are distributed to senior staff in order to review and update the existing hazard schedule. Maintenance work is regularly identified and added to a separate schedule so that issues like the ongoing slip problem with the courtyard tiles will finally be addressed.

## Early Learning Centre

Regular weekly meetings were held with the Glenfield Early Learning Centre (GELC) Manager, Paula Tra, with copies of minutes distributed to Governance. Compliance documentation was completed and filed with the Ministry of Education as required. The Government's 2017 Budget confirmed the ongoing freeze in funding rates for Under 2's for the ninth year in a row, forcing us to continue to look at ways to reduce costs, assess student ratios and consider alternate funding options.

One outcome is a donation system that will be implemented in 2018. Glenfield Rotary installed a new concrete pathway down to the back external storeroom and renovated the courtyard toy boxes. The Lion Foundation granted money to replace the heat pump, courtyard sails, and recover the external cushion squabs. As another cost-saving measure, we moved to employ our own Casual relieving staff in place of contractors. Te Tito Maioho and the NZ Education Institute completed negotiations around the 2017/2018 Collective Bargaining Agreement. Wage and salary steps that form part of the current collective agreement were integrated into the budget from 1 July. A copy of the File-maker Pro 14/ First Base software was purchased and installed on the Lead Teacher's computer to allow for better workflow and sharing of data. A new ELC Staff Performance Review process was designed and implemented as part of ongoing accreditation and licensing requirements, and addresses one of the points raised in the 2015 Education Review Office (ERO) report. Lastly, we are investigating a funding proposal for the integration of electronic tablets with the help of a lecturer from the Auckland University of Technology.

## Branding, Marketing, and Communication

A large sign advertising the Centre was erected on the corner of Bentley Avenue and Glenfield Road. At our request, Auckland Transport also installed two "Community Centre" signs at the top and bottom of Bentley Avenue. Planning has started around a "Room Naming and Sponsorship" proposal with the assistance of Gary Thornton of Governance. The Centre's website is regularly updated with user groups' information; event photographs; our room hire agreement and rate card; maps showing where to park when coming to the Centre; and the location of other Community Centres around Kaipātiki. Our Facebook page carries up-to-date information about what is happening at the Centre and links to others in our local community. A monthly electronic newsletter is sent out to over 300 recipients and the "Centrelines" newsletter is updated constantly and is always in demand. A training guide for updating the WordPress interface for our website was completed and accompanied by a staff-training workshop. Search Engine Optimisation (SEO) has been integrated into the website making it easier for users to search and find us online. Media and communications policy has been updated and a Style Guide prepared with the assistance of Daniel Shotter of Beach Haven/ Birkdale Community Project to ensure the consistent delivery of the Centre's branding. We replaced, simplified and updated the main entrance door sign to reflect changes in Tenants' branding and the addition of the Sweet Charity "Opportunity Shoppe" that now occupies the downstairs Art Space. Sweet Charity had their exterior signage installed as part of the lead-up to their opening in May. Work on the Business Information Network stalled due to other competing priorities, but it is hoped this may be able to be developed alongside other civic groups, volunteers and the KLB.

## Auckland Council and Kaipātiki Local Board

Marilyn Kelly, the Community Places Advisor (North) from Auckland Council provided invaluable assistance and facilitates a monthly group meeting of Community Managers north of the bridge as well as organising additional professional development training with the financial aid of the KLB and the support of Zella Morrison, of the Community Empowerment Unit. Auckland Council continues to receive monthly statistics reports, quarterly performance reports around the operating funding grant, and an annual presentation was made to the KLB in July. We also now track the various forms of additional engagement we provide to the community and report these separately. Council has moved us from a one-year onto a three-year funding arrangement. The Centre ran a successful “Meet the Candidates” meeting for KLB Candidates in the Mission Hall in September. We completed a submission to the KLB’s draft plan and 2017/2018 work-plan.

Finally, we received three grants from the KLB, one for three new workstations, another for assistance repairing the leaking ELC skylights, and one for event equipment that will form part of a shared resource between the various Community Centres.

## Policy and Procedure

A policy audit was completed and critical areas prioritised. Key areas were completed and brought to Governance for review and ratification. The KLB has approved funding towards creating a joint resource for Community Managers and we will be contributing towards this project. A constitutional review was completed and independently reviewed by RSM Hayes Audit in light of the Law Commission’s review and proposed changes to the Incorporated Societies Act 1908. The Centre’s Hire Agreement was reviewed and its terms and conditions updated in line with Auckland Council processes. Tenancy arrangements were reviewed, standardised and migrated onto new agreements with the assistance of Neil Shaw, Director of the Auckland Community Law Society. Work on renaming the 1,500 PDF pages in the Property File is halfway complete. Copies of all current policy are available to view on the Centre’s website.

## Community Development

Community development occurs at different levels of engagement at the Centre. Besides the day-to-day requests for information, we act as a referral agent for many other organisations including the local Library, Recreation Centre, Local Board offices, Citizen’s Advice Bureau as well as our various Tenants and major user groups.

Due to our size, constraints and available resources, we restrict the number and scale of the events we run or share in. Over the course of the last twelve months we have either organised or participated in the following: ‘Meet the Local Board Candidates Meetings’ (alongside Birkenhead and Beach haven/ Birkdale Ratepayers’ Associations); Glenfield Lion’s Santa Parade in November; Health and Learning Expo (with Plunket NZ and our Early Learning Centre) in March; became an affiliate of the revitalised Rotary Club of Glenfield in October; supported the Kaipātiki Project Restoration Network around their “Pest-free” initiative in November; attended the local ANZAC commemoration service in April; and held a rededication for a memorial tablet for World War 1 fallen that was returned to the Centre in September. We provide monthly updates via our and Auckland Network Community and Development (ANCAD’s) electronic newsletters.



We are planning a planting day alongside Glenfield Rotary to raise awareness for Mental Health Awareness Week in October. In early 2018, we are planning to run a Repair Café along with assistance from Envision Auckland, ANCAD, the Kaipātiki Project, Glenfield Rotary and the Men's Shed. Meetings were held with the Kaipātiki Project Programme Manager who will be working with us to complete a Sustainability Audit of the Centre. One of their volunteers will help us undertake an audit of invasive plant species in our gardens with a view to phasing these plants out in favour of natives. They will also assist with the development of a Community Garden and running information workshops.

## Thanks

Our thanks to the Auckland Council staff: Marilyn Kelly, and Zella Morrison, the Kaipātiki Local Board staff and members, the Kaipātiki Community Facilities Trust's Jill, Sonia, and Michelle, and Raeburn House's Carol, Venkat and Sally for all your support. Thanks to our sponsors: Rotary Glenfield, Barfoot and Thompson, The Warehouse, the Lion Foundation, and NZ Post.

Thanks also to the Auckland North Community House/ Centre Managers for their wisdom and advice; it is great to be able to discuss issues of commonality and get a different perspective of what supporting community looks like across the various Centres.

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, your attitude, focus on customer service and smiles help bring the Centre to life for the many who use it.



**Nigel Green**  
**Manager**

**September 2017**

# GLENFIELD EARLY LEARNING CENTRE MANAGER'S REPORT

Kia ora and welcome to the year that has been—and what a year it has been! Since last year's report, we have enjoyed a stable teaching team and built a strong relieving team as well. We now have Ana Jurardo, Kala Kumar, Fatima Minhaj and Betty Chen who share their talents as required when our teachers are away, and we are working on recruiting our fantastic AUT student Neil Malonzo into a relieving role on the days he is not at AUT. As well as each reliever being a real asset to the team, this will save GELC money, as we need to rely on relievers from an agency less and less. With the current shortage of quality and qualified Early Childhood Education (ECE) teachers, having a stable team with quality relievers is a real asset for our Centre.

Once again, the Government Budget did not allow for any real increase in funding for children in ECE (the only increase is the number of children participating in ECE, which pushes up the Government's investment in ECE). There has been no increase in the hourly rate Centres are funded and consequently, the ECE sector will suffer "funding cuts by stealth" for a ninth year running. We have been tightening our belt for some time now, and will be offering families opportunities to contribute more financially on a donation basis starting next year.

Currently, we are continuing with fundraising for the Centre, and we are very fortunate to have Gary Thornton of Governance offer his expertise, time and support with this. We will be making the most of both his generosity, and the support we have of our parents to give their time to help us as well. We have also continued this year with fundraising for one external charity each term and we are pleased that we are raising more than we did last year, as parents are choosing to become more involved in what we are doing in the Centre.

We have been very fortunate to have the community support us in some projects, with Rotary Glenfield making a concrete path for our garden, repairing our outside toy-boxes and donating towels for the children to use after water-play. We have also had some native plants donated to us by a programme called Paper for Trees, and donations of a microwave, coffee machine, knitted balls, consumable resources, a bird cage and even our new budgie made to us by those on our Board of Governance and the wider community.

This year, we have continued with giving our children and their families the opportunities to experience trips outside of the Centre. We are going on one trip each term to somewhere relevant to the children's learning, each term we walk down to the Library, and we have started visiting a local primary school each term with our four year-old children and their parents. This is a bonus for the schools and a great experience for our families, especially when many of our parents have never been to school in New Zealand so it helps prepare them too.

As well as trips, we have enjoyed having visitors come to our Centre each term. This year we have had the Fire Service, the Police, the local Librarian, the Hearing and Vision Nurse, and some knitters from the knitting group in the Community Centre. We will continue to extend our links into the community as each occasion has been beneficial for all involved. We are also continuing with our Fruit Week promotion and this has started to generate parents bringing in bags of fruit for all the children to share at various times throughout the term.

As well as trips, we have enjoyed having visitors come to our Centre each term. This year we have had the Fire Service, the Police, the local Librarian, the Hearing and Vision Nurse, and some knitters from the knitting group in the Community Centre. We will continue to extend our links into the community as each occasion has been beneficial for all involved. We are also continuing with our Fruit Week promotion and this has started to generate parents bringing in bags of fruit for all the children to share at various times throughout the term.

We will also be taking part in the Glenfield Santa Parade in November and making the most of the opportunity to promote our Centre in the community.

We have started a Facebook page just for parents of children at GELC. This is proving both popular with parents and very effective for us. We are able to get information out to parents easily and often, and we now use it as a tool for parents to have a say in running the programme—for example, they chose which option they preferred for the end of year Christmas Party for families and the theme for the upcoming disco. I believe this has helped pave the way for more involvement at GELC and is helping build community spirit within our little community as parents offer to help each other.

This year has had some big changes for the teaching team to learn about and adapt to. Our curriculum Te Whāriki has been updated and changed, as has our Teaching Code and the Education Act. We continue with our professional development to keep up to date with current research, and we network with others in ECE. We make the most of free or low cost professional development.

We are continuing to ensure all spaces are full all the time, and make the most of sessions when children are absent by offering them to families who want or need extra sessions. This helps us bring in more money and is a real bonus for our families. We still get most of our new children through word of mouth, and the main reason children leave is to go to primary school. This has created a culture where the older children have usually been here for some time, which makes them great role models for the younger children. When there is a lull on our waiting list, I have advertised our service on the Glenfield Community Facebook page and asked our parent community to give feedback on that post about our Centre. This has generated new children each time so far and, as it is free, I will continue to use this as required.

We are still enjoying the privilege of hosting students studying Early Childhood when they are on practicum. While our team invest in each student teacher, we also gain by being open to seeing our Centre through fresh eyes as students share their thoughts with us. This year we also made the most of the opportunity to host high-school students doing their Gateway work experience at our Centre. Feedback we get from all of these institutions is always very positive and complimentary about the way their students feel welcome and supported at our Centre; this is a real credit to our teaching team.

At the end of this year, after time volunteering as a student, then working here for nine years after that, our wonderful Jessie Liu is retiring. Teaching is a physically and emotionally demanding career, and we wish Jessie all the best for her much-deserved retirement. Happily, Jessie has said that she would love to be a reliever for us, and we will definitely take her up on this offer. Jessie is a valued, hard-working and very much liked member of our team and we will all miss her.

As I sit at my desk, almost finishing this report, at 8pm on a Friday evening, I am thinking how lucky I am to be a part of this great Centre. It is true that there is never enough time to get everything done in work time, and it is true that the teachers put in a lot of their own time into their work without asking for anything in return—but we get to see that we are making a difference for our families. We are giving them a place where they are truly welcomed, respected and valued. We give them a place to share their fears and their successes. We give support, validation and occasionally advice. This is important work, and cannot be achieved without the amazing and dedicated teachers that are a part of GELC.

I thank them for their energy, enthusiasm, loyalty, commitment, drive, flexibility, teamwork and humour—especially the humour.

**Paula Tra**  
**GELC Manager**

**September 2017**

# Performance Report

Glenfield Community Centre

For the year ended 30 June 2017

# Contents

- 3 Entity Information
- 4 Approval of Financial Report
- 5 Statement of Service Performance
- 6 Statement of Financial Performance
- 7 Statement of Financial Position
- 8 Statement of Cash Flows
- 9 Statement of Accounting Policies
- 11 Notes to the Performance Report

# Entity Information

## Glenfield Community Centre For the year ended 30 June 2017

### 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's Purpose or 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."*

### 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 10 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. & Glenfield Rd., Auckland, New Zealand, 0629

### Postal Address

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

# Approval of Financial Report

## Glenfield Community Centre For the year ended 30 June 2017

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 2017.

APPROVED



Frankie Godfrey-Robson

Chair

Date 09/01/2018



# Statement of Service Performance

## Glenfield Community Centre For the year ended 30 June 2017

### 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, counselling, 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.

	2017	2016
<b>Description and Quantification of the Entity's Outputs</b>		
Room Hours Booked	5,641	6,963
Users / Visitors	32,194	29,060
Number of Bookings	2,239	2,401
Families using ELC	70	70
Teaching hours per annum for children	5,660	6,000

### 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 signalled that they will be changing the manner in which we collect some statistics with a focus around Ethnicity/ Diversity and Well being 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 untenanted for 2 months until insurance work was completed.

# Statement of Financial Performance

## Glenfield Community Centre For the year ended 30 June 2017

	NOTES	2017	2016
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	342,693	348,938
Revenue from providing goods or services	1	153,893	129,723
Interest, dividends and other investment revenue	1	1,177	880
<b>Total Revenue</b>		<b>497,763</b>	<b>479,542</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	2,067	1,219
Volunteer and employee related costs	2	384,587	340,715
Costs related to providing goods or service	2	100,569	138,800
Other expenses	2	56,208	317,711
<b>Total Expenses</b>		<b>543,430</b>	<b>798,446</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(45,668)</b>	<b>(318,904)</b>

# Statement of Financial Position

## Glenfield Community Centre

As at 30 June 2017

	NOTES	30 JUN 2017	30 JUN 2016
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	71,679	87,964
Debtors and prepayments	3	59,592	51,340
<b>Total Current Assets</b>		<b>131,271</b>	<b>139,303</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,620,365	1,656,091
<b>Total Non-Current Assets</b>		<b>1,620,365</b>	<b>1,656,091</b>
<b>Total Assets</b>		<b>1,751,636</b>	<b>1,795,395</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	9,122	13,411
Employee costs payable	4	29,388	10,050
Other current liabilities	4	11,914	25,054
<b>Total Current Liabilities</b>		<b>50,425</b>	<b>48,515</b>
<b>Total Liabilities</b>		<b>50,425</b>	<b>48,515</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,701,212</b>	<b>1,746,879</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	1,701,212	1,746,879
<b>Total Accumulated Funds</b>		<b>1,701,212</b>	<b>1,746,879</b>

# Statement of Cash Flows

## Glenfield Community Centre For the year ended 30 June 2017

	2017	2016
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	554,963	473,606
Interest, dividends and other investment receipts	1,177	880
Cash receipts from other operating activities	68,256	63,040
GST	(41,990)	(34,973)
Payments to suppliers and employees	(571,698)	(531,782)
Cash flows from other operating activities	(43,958)	(307,705)
<b>Total Cash Flows from Operating Activities</b>	<b>(33,250)</b>	<b>(336,934)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	43,958	307,705
Payments to acquire property, plant and equipment	(20,271)	-
Cash Flows from Other Investing and Financing Activities	(6,722)	51,717
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>16,965</b>	<b>359,422</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(16,285)</b>	<b>22,488</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of the period	87,964	65,475
Cash and cash equivalents at end of the period	71,679	87,964

# Statement of Accounting Policies

## Glenfield Community Centre For the year ended 30 June 2017

### 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 Incorporated is a registered charity (CC22509) under the Charities Act 2005 and therefore exempt from New Zealand income tax.

### 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.

### Historical Cost

These financial statements are prepared on a historical cost basis. These financial statements are presented in New Zealand dollars, except when otherwise stated.

### Property Plant and Equipment

Property plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property plant and equipment or investment property is recognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset is included in the profit or loss in the year the asset is derecognised.

Building and Improvements – 2% SL

Furniture and Fittings – 10% DV – 40% DV

Office Equipments – 20% DV - 50% DV

### Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

## **Employee Entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at the balance date.

## **Revenue Recognition**

The grants are recorded as revenue when the entity has the rights to funding, unless there are unfulfilled conditions attached to the grants, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

The ELC Fees and hall hire income is recorded as revenue in the period it is earned.

# Notes to the Performance Report

## Glenfield Community Centre For the year ended 30 June 2017

	2017	2016
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Auckland Council Contract	47,388	47,011
MOE Funding	279,139	288,379
Grants	13,043	11,111
Mission Hall Project Grants	-	2,437
Donations Received	3,123	-
<b>Total Donations, fundraising and other similar revenue</b>	<b>342,693</b>	<b>348,938</b>
<b>Revenue from providing goods or services</b>		
ELC Fees	28,314	24,830
ELC Fundraising	1,823	5,736
ELC Portfolios	1,379	757
ELC Student Placement Income	258	-
Event Income	43	240
Other Income	1,840	1,528
Room Hire	101,202	73,041
Refund Of Overpayment	(581)	-
Tenancy Income	19,613	23,591
<b>Total Revenue from providing goods or services</b>	<b>153,893</b>	<b>129,723</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	1,177	880
<b>Total Interest, dividends and other investment revenue</b>	<b>1,177</b>	<b>880</b>
	2017	2016
<b>2. Analysis of Expenses</b>		
<b>Expenses related to public fundraising</b>		
Fundraising Expenses	2,067	1,219
<b>Total Expenses related to public fundraising</b>	<b>2,067</b>	<b>1,219</b>
<b>Volunteer and employee related costs</b>		
KiwiSaver Employer Contributions	9,725	5,057
Wages and Salaries	348,337	333,215
Wages - Relieving Staff	7,187	6,459
Holiday Pay	19,338	(4,016)
<b>Total Volunteer and employee related costs</b>	<b>384,587</b>	<b>340,715</b>
<b>Costs related to providing goods or services</b>		
ACC	2,151	1,168
Accounting and Audit Fees	2,095	7,260
Advertising	646	153
Bad Debts	(1,801)	362

Bank Fees	15	37
Child Consumables	388	246
Cleaning Consumables	3,974	4,971
Cleaning Contractors	27,324	27,478
Communication Expenses	4,650	4,953
Community Hospitality	83	-
Computer Expenses	2,109	1,472
Consultancy	-	4,012
Donations Paid	52	205
Educational Consumables	1,303	1,133
Educational Resources	1,611	1,902
EFTPOS Rental	617	(33)
Events	952	4,351
Gifts and Meeting Expenses	1,063	1,176
Grounds Maintenance	1,150	788
Insurance	8,900	9,505
IRD GST/PAYE Penalties	-	1,314
IRD Interest	-	213
Light, Power, Heating	6,989	7,547
Loss on Disposal of Asset	224	1,593
Maintenance Contracts	4,690	5,013
Mission Hall Project	-	7,010
Payroll Charges	3,268	3,673
Postage	-	14
Printing & Stationery	6,598	6,940
Professional Development	1,310	1,074
Rates and Water Rates	2,870	2,408
Repairs and Maintenance	8,341	19,833
Security	3,849	3,832
Small Equipment	508	1,243
Staff Amenities	511	571
Subs & Membership	929	1,668
Sundries/General	18	347
Uniforms & Immunisation	142	415
Waste Disposal	3,039	2,955
<b>Total Costs related to providing goods or services</b>	<b>100,569</b>	<b>138,800</b>

**Other expenses**

Depreciation	55,773	316,896
Legal expenses	435	815
<b>Total Other expenses</b>	<b>56,208</b>	<b>317,711</b>

2017 2016

**3. Analysis of Assets****Bank accounts and cash**

Glenfield CC - 00	5,591	13,053
Glenfield CC - 52	65,988	74,811



Petty Cash Float	100	100
<b>Total Bank accounts and cash</b>	<b>71,679</b>	<b>87,964</b>

**Debtors and prepayments**

Prepayments	1,340	559
Debtors	58,252	53,009
less Provision for Doubtful Debts	-	(2,228)
<b>Total Debtors and prepayments</b>	<b>59,592</b>	<b>51,340</b>

2017                      2016

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

Accruals	-	2,500
A.C.C Accrual	449	288
Sundry Creditors	8,673	10,623
<b>Total Creditors and accrued expenses</b>	<b>9,122</b>	<b>13,411</b>

**Employee costs payable**

Holiday Pay Accrual	29,388	10,050
<b>Total Employee costs payable</b>	<b>29,388</b>	<b>10,050</b>

**Other current liabilities**

GST	4,483	(637)
Auckland Council Facilities Fund	1,648	4,363
Consultancy Provision	-	15,500
Customer Bonds	-	125
Funds received in Advance - ELC Fundraising	586	-
Hall Rental Clearing	1,715	5,703
Rounding	-	-
Unallocated Grants - Others	3,482	-
<b>Total Other current liabilities</b>	<b>11,914</b>	<b>25,054</b>

2017                      2016

**5. Property, Plant and Equipment****Buildings****Buildings at cost**

Buildings at cost	2,197,896	2,197,896
<b>Total Buildings at cost</b>	<b>2,197,896</b>	<b>2,197,896</b>

**Accumulated depreciation - buildings**

Less Accumulated Depreciation on Building Cost	(639,412)	(595,454)
<b>Total Accumulated depreciation - buildings</b>	<b>(639,412)</b>	<b>(595,454)</b>

<b>Total Buildings</b>	<b>1,558,484</b>	<b>1,602,442</b>
------------------------	------------------	------------------

**Furniture and Fixtures****Furniture and Fixtures owned**

ELC Outdoor at cost	29,484	18,555
ELC Indoor At Cost	8,754	5,997

Appl, Furn & Fixt Cntr at Cost	167,942	167,942
<b>Total Furniture and Fixtures owned</b>	<b>206,179</b>	<b>192,494</b>
<b>Accumulated depreciation - furniture and fixtures owned</b>		
Less Accumulated Depreciation on ELC Outdoor	(16,688)	(14,319)
Less Accumulated Depreciation on ELC Indoor	(5,071)	(4,176)
Less Accumulated Depreciation on Appl, Furn & Fixt Cntr at Cost	(126,491)	(120,987)
<b>Total Accumulated depreciation - furniture and fixtures owned</b>	<b>(148,250)</b>	<b>(139,482)</b>
<b>Total Furniture and Fixtures</b>	<b>57,930</b>	<b>53,012</b>
<b>Office Equipment</b>		
<b>Office Equipments owned</b>		
Office Equipment	7,984	1,910
<b>Total Office Equipments owned</b>	<b>7,984</b>	<b>1,910</b>
<b>Accumulated depreciation - Office Equipments</b>		
Less Accumulated Depreciation on Office Equipment	(4,033)	(1,274)
<b>Total Accumulated depreciation - Office Equipments</b>	<b>(4,033)</b>	<b>(1,274)</b>
<b>Total Office Equipment</b>	<b>3,952</b>	<b>637</b>
<b>Total Property, Plant and Equipment</b>	<b>1,620,365</b>	<b>1,656,091</b>
	<b>2017</b>	<b>2016</b>

## 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	1,746,879	2,065,784
<b>Accumulated surpluses or (deficits)</b>		
Current year earnings	(45,668)	(318,904)
<b>Total Accumulated surpluses or (deficits)</b>	<b>(45,668)</b>	<b>(318,904)</b>
<b>Total Accumulated Funds</b>	<b>1,701,212</b>	<b>1,746,879</b>
<b>Total Accumulated Funds</b>	<b>1,701,212</b>	<b>1,746,879</b>

## 7. Commitments

There are no commitments as at 30 June 2017 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

### Contingencies – Leaky Building Issue

A major weather tightening issue was identified in August 2012 and it still persists. On the recommendation of the full weather-tightening report, the affected area has been propped and closed for public to date. On carrying invasive and destructive testing it was found that the building envelop exceeds safe water loading in two-thirds of the tested area. Thus, the building is indeed a leaky building and the problem is critical. The estimated cost of removal and replacement as estimated by three different commercial tenders was between \$1.47 and \$1.61 million in 2014. There has not been an updated estimate of remediation costs been undertaken in 2017.

Due to the uncertainty of the costs for removal and replacement of the centre building, at this stage, no provision has been made in relation to the impairment of the Building value as at 30 June 2017. The management have proposed to undertake a detailed investigation and look for funding options for the remediation work to be carried out in future.

## 9. Related Parties

There were no transactions involving related parties during the financial year

## 10. 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).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 12. Prior Period Errors

From the review of the 2017 performance report, management has identified the following unrecorded errors in the 2016 financial statements:

1) The Ministry of Education Funding was overstated by \$134,244 for the year ended 30 June 2016. This is now identified and corrected in the comparative balances in the 30 June 2016 performance report.

2) The building had not been depreciated since 2010 and the effect of this adjustment amounting to \$307,705 has now been recorded in the 2016 comparatives.

	<b>2017</b>	<b>2016 Restated</b>	<b>2016 Audited</b>
<b>Statement of Financial Performance</b>			
MOE Funding	279,139	288,379	422,623
Depreciation	55,773	316,896	9,191
<b>Statement of Financial Position</b>			
Debtors	58,252	53,009	168,815
Ministry of Education	-	-	33,543
Accumulated Depreciation on Building Cost	(639,412)	(595,454)	(287,749)

---

## INDEPENDENT AUDITOR'S REPORT

### TO THE GOVERNANCE GROUP OF GLENFIELD COMMUNITY CENTRE INCORPORATED

---

#### Report on the Performance Report

#### Qualified Opinion

We have audited the accompanying performance report of Glenfield Community Centre on pages 3 to 15, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2017, the statement of financial position as at 30 June 2017, the statement of accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 3 to 15 presents fairly, in all material respects:
  - the entity information for the year ended 30 June 2017;
  - the service performance for the year then ended; and
  - the financial position of Glenfield Community Centre as at 30 June 2017, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), issued in New Zealand by the New Zealand Accounting Standards Board.

#### Basis for Qualified Opinion

- 1) The control over the revenues from cash income received from ELC fees, ELC fundraising and room hire received prior to being recorded is limited. There are no practical audit procedures to determine the effect of this limited control over those cash transactions. Consequently, we were unable to determine whether any adjustments should be made to the reported amounts for these income streams.
- 2) The value of the buildings stated in the books of accounts does not include any provision made in relation to the impairment due to the persistent weather tightening issue at the Centre's building at Cnr Bentley Avenue And Glenfield Road, Glenfield, Auckland. There has not been an updated estimate of remediation costs undertaken in 2017 and in this respect, we have not obtained all the information and explanations that we have required.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the

entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Glenfield Community Centre in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### **Restriction on Responsibility**

This report is made solely to the Governance Group, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Governance Group those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Governance Group as a body, for our audit work, for this report, or for the opinions we have formed.

### **Governance Group' Responsibility for the Performance Report**

The Governance Group are responsible on behalf of the entity for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Governance Group determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Governance Group are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governance Group either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Governance Group and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Governance Group regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Joel Ram**  
**D'Mello Chartered Accountants Limited**  
Auckland

10 January 2018

<b>Budget</b>				
<b>Glenfield Community Centre</b>				
<b>1 Jul 2017 to 30 Jun 2018</b>				
		<b>2017/2018</b>	<b>Division</b>	<b>Division</b>
		<b>Budget</b>	<b>GCC</b>	<b>ELC</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Code</b>	<b>Income</b>			
200	ELC Fees	24,500	0	24,500
201	ELC Fundraising	2,000	0	2,000
204	ELC Student Placements	0	0	0
205	MOE Funding	280,000	0	280,000
206	ELC Portfolio Income	939	0	939
207	ELC Rental Income	25,884	25,884	0
208	Room Hire	71,000	71,000	0
209	Tenancy Income	25,644	25,644	0
210	Event Income	0	0	0
212	Mission Hall Rental income	25,000	25,000	0
240	Auckland Council Contract	48,099	48,099	0
260	Donations	0	0	0
261	Grants	3,482	3,482	0
	<b>Total Income</b>	<b>506,548</b>	<b>199,109</b>	<b>307,439</b>
	<b>Gross Profit</b>	<b>506,548</b>	<b>199,109</b>	<b>307,439</b>
	<b>Plus Other Income</b>			
270	Interest Income	1,600	1,600	0
280	Other Income	1,840	1,840	0
	<b>Total Other Income</b>	<b>3,440</b>	<b>3,440</b>	<b>0</b>
	<b>Less Operating Expenses</b>			
400	Advertising	3,482	3,482	0
401	ACC Levy	2,074	691	1,383
402	Loss on Disposal of Asset	532	532	0
403	Activities Expense	0	0	0
404	Bank Fees	0	0	0
408	Cleaning Contractors	26,952	21,562	5,390
409	Cleaning Consumables	4,400	3,740	660
412	Accounting and Audit Fees	5,103	1,278	3,825
413	Consultancy	0	0	0
415	Recladding Project	0	0	0
417	Eftpos Rental	624	312	312
425	Postage	0	0	0
433	Insurance	9,448	8,589	859
445	Light, Power, Heating	7,000	5,600	1,400
449	Rates and Water Rates	3,488	1,744	1,744
450	Gifts and Meeting Expenses	640	320	320

453	Staff Amenities	540	150	390
454	Educational Consumables	1,400	0	1,400
455	Educational Resources	1,800	0	1,800
456	Professional Development	2,280	0	2,280
457	Small Equipment	500	0	500
458	Uniforms & Immunisation	1,815	105	1,710
459	Fundraising Expenses	1,000	0	1,000
460	Bad Debts	0	0	0
461	Printing & Stationery	4,600	3,000	1,600
469	ELC Rental Expense	25,884	0	25,884
471	Child Consumables	400	0	400
472	Security	4,200	2,100	2,100
473	Repairs and Maintenance	3,000	3,000	0
474	Grounds Maintenance	864	432	432
475	Maintenance Contracts	4,574	4,574	0
476	Wages - Relieving Staff	3,500	0	3,500
477	Wages	356,334	107,624	248,710
478	KiwiSaver Employer Contributions	9,725	3,242	6,483
479	Payroll Charges	3,068	1,023	2,045
484	Subs & Membership	784	340	444
485	Sundries/General	0	0	0
489	Communication Expenses	4,800	2,400	2,400
490	Computer Expenses	500	250	250
494	Community Hospitality	100	100	0
495	Events	500	0	500
	<b>Total Expenses relating to provision of Services</b>	<b>499,067</b>	<b>178,715</b>	<b>320,352</b>
	<b>Other Expenses</b>			
416	Depreciation	10,000	10,000	0
441	Legal expenses	0	0	0
	<b>Total Other Expenses</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
	<b>Net Profit/(Loss)</b>	<b>921</b>	<b>13,834</b>	<b>(12,913)</b>