

**GLENFIELD**  
**Community Centre**

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

2021 ~ 2022  
**ANNUAL REPORT**

## FIVE WAYS TO WELLBEING

INTRODUCE THESE FIVE SIMPLE STRATEGIES INTO YOUR LIFE & YOU WILL FEEL THE BENEFITS

### CONNECT

TALK & LISTEN,  
BE THERE, FEEL CONNECTED

### BE ACTIVE

DO WHAT YOU CAN,  
ENJOY WHAT YOU DO,  
MOVE YOUR MOOD

### TAKE NOTICE

REMEMBER THE SIMPLE THINGS  
THAT GIVE YOU JOY

### Give

YOUR TIME, YOUR WORDS, YOUR PRESENCE

### KEEP LEARNING

EMBRACE NEW EXPERIENCES,  
SEE OPPORTUNITIES, SURPRISE YOURSELF

Mental Health Foundation  
MĀHURU EŪ, MĀHURU EŪ  
www.mentalhealth.org.nz

We apply the five ways to wellbeing (ētahi ara e rima ki te ngākau ora) to all the work we do: connecting with our Community through activities and events, promoting active transport alternatives when visiting our Centre, giving of our time and resources, taking notice of Community needs and wants and learning from our stakeholders and user groups.

## OUR VISION/ Moemoeā

Ko te Hapori tō mātou Pokapū  
Community is at our Centre

## OUR MISSION/ Whakatakanga

Support and enhance community by making space to bring individuals and groups together to provide services and resources that meet community needs.

## OUR VALUES/ Whanonga Pono

Support Our Community

Provide Services that Respond to Need

Build Connections with People and Organisations  
With Similar Values



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# Chair's Report



**Cleressa Van Niekerk**  
**Chair 2022/2023**

It has been a privilege for me to represent the Glenfield Community Centre as Chair of the Governance Board and I thank everyone for their support over the past year. I could not have done this alone.

With the end of 2022 fast approaching, looking back, it has been an interesting year. We've had constructive board meetings with the Kaipātiki Local Board, discussions with external third-party experts, and Councillor Chris Darby, for guidance regarding the current state of the building, weather-tightness issues and exorbitant maintenance costs, for which we simply do not have adequate funding.

Room hires is on the increase; not yet making a considerable difference in our profit margins, however, we remain extremely optimistic for a brilliant 2023 and we will use our current resources to the best of our ability.

Some of our Governance members will pursue other opportunities and will not stand for the next term. We are sad to say goodbye to the following long-standing members: Gary S Thornton and Craig Pettit; thank you for your contribution, dedication, and valuable time, generously offered to the Centre. We wish you all the best with your future endeavours.

A huge shout-out to Sandie Gorst and Carol Young, forever rising to the occasion, and especially Nigel Green, who does an outstanding job, always swiftly prioritising and overcoming unexpected obstacles. We truly appreciate all your efforts — it does not go unnoticed.

We will stay prepared for the course ahead and are now on the hunt for a diverse group of new members with various skills, fresh ideas, and a passion for the Community to join our Governance board, keeping it moving forward as a thriving Community Hub.

Best regards

# Centre Manager's Report

*[Note: This report covers the period March to November 2022].*

Most of the year it has felt like we have been treading water waiting for the tide to go out. The Government lifted the mask mandate and scrapped the Covid-19 Protection Framework (“Traffic Light System”) and, while the virus is still in the community, this has given many hire groups and individuals the impetus to start coming back, although it has been slow going and we do not anticipate a sense of normalcy until around February 2023. With the exception of supporting the Rotary Kaipātiki Charity Book Fair, no other events are planned for 2022 due to a mixture of Covid-19, capacity and capability related issues.

With the closure of our Glenfield Early Learning Centre in March, we began the hunt for a replacement commercial tenant for the space. Serendipitously, Te Kōhanga Reo o Ngā Tikanga Pono needed to relocate from the Northcote College campus for health and safety reasons while it undergoes major redevelopment, was an ideal fit, moved in after ANZAC weekend and began full operation in May. This gives the Centre some breathing space while we rebuild our bookings and look to other funding avenues, but points to the need to plan for when they shift out again in two years.

A recent building assessment undertaken by a senior building surveyor from Cove Kinloch on behalf of Auckland Council confirmed that, while the building remains a leaky building, it does not present a health and safety hazard and can continue to operate without fear of closure due to weather-tightness. This relieves a certain degree of pressure from Governance, Staff, our tenants and stakeholders while we await the outcome of the Court of Appeal action in regards to the weather-tightening class action against Hardies. The long-term future of the Society may hinge on the outcome of the court case, as we remain unable to pay for any major repairs to the building, although we have managed to fund some operational and capital expenses through the benevolence of external grant funding bodies.

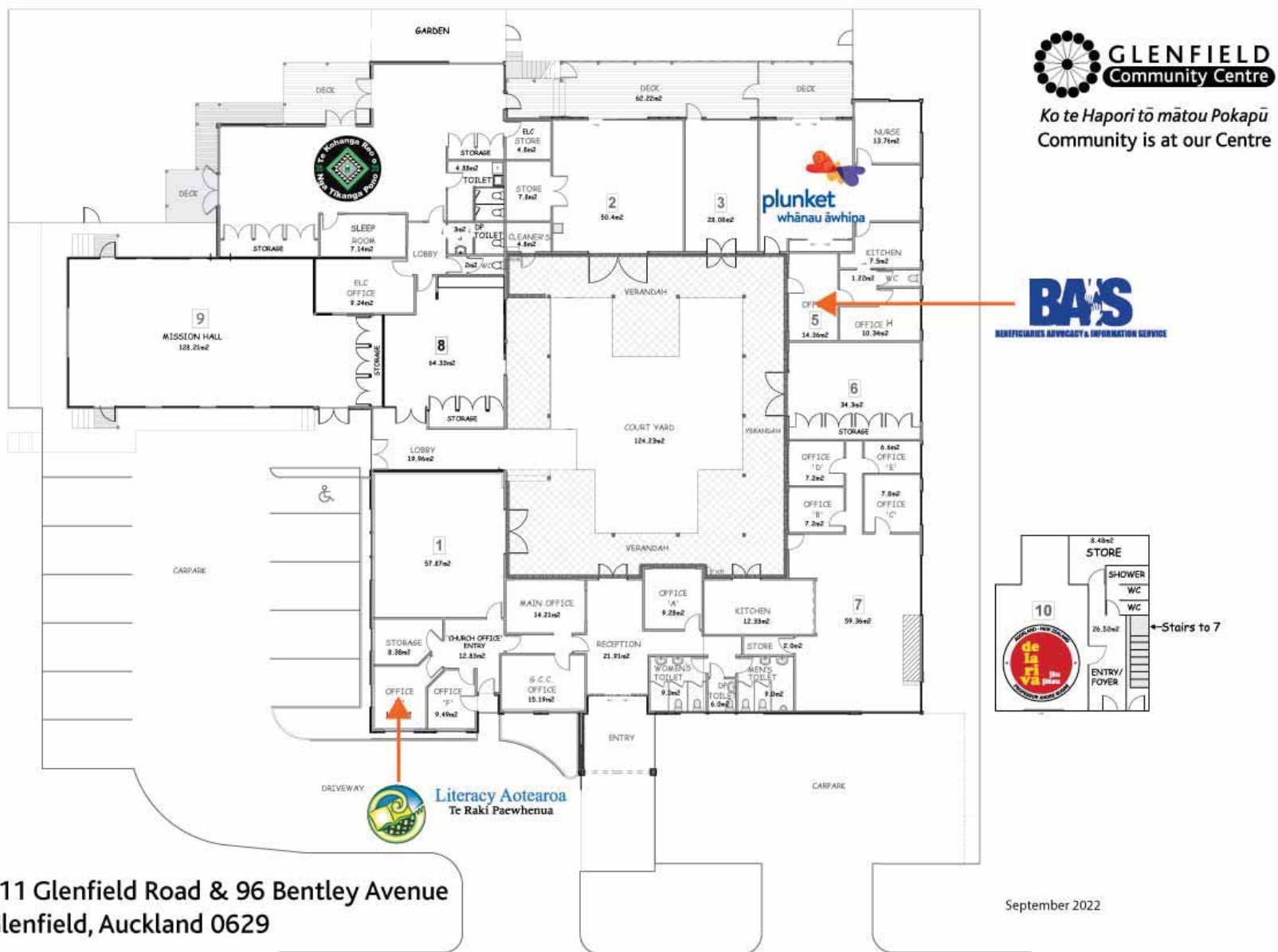
I would like to thank Governance for their continued support and wish our retiring members Gary and Craig for all their hard work over the last couple of years. Finally, I would like to thank my remaining two administration staff members; Sandie and Carol, for their continued hard work and support in what have been extremely trying times.

Ladies, take a bow.



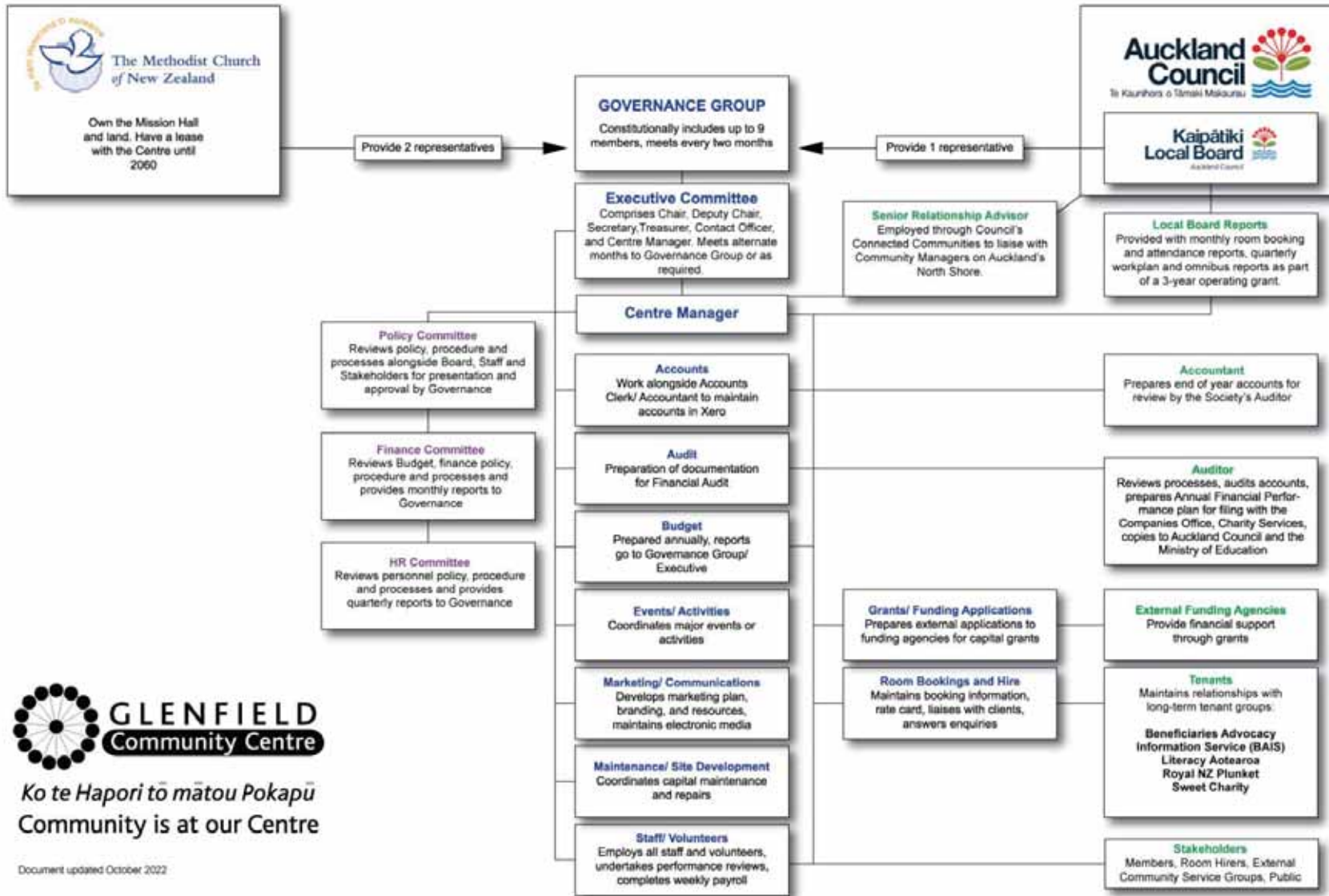
**Nigel Green**  
**Centre Manager**

# Site Plan and Tenants





# Organisational Structure



The Society gained Incorporated status in May 1977 and entered into a three-party lease with the Methodist Church, on whose land the Centre sits, and Auckland Council, who helped fund the building.

Governance comprises up to 12 members including two representatives from the Methodist Church and one from the Kaipātiki Local Board.

Governance appoints three to four persons to an Executive made up of the Chair, Deputy Chair, Secretary and Treasurer positions.

The Executive employs all Staff including the Centre Manager and Administration support staff.

The Centre Manager is directly responsible for the management and wellbeing of all Staff and Volunteers, Accounts, Events, Marketing, Maintenance and Compliance.



Document updated October 2022

# Meet Our Team~Governance



**Cleressa Van Niekerk**  
**Chair**

Cleressa is a Realty Agent, joined the Board in 2020, and took on the role of Chair in 2021. Cleressa works to ensure a good working relationship with all our stakeholders



**Frankie Godfrey-Robson**  
**Deputy-Chair/Secretary**

Frankie served as Chair from 2015 -2018 and prior to that as Secretary/ Treasurer. Frankie is passionate about supporting families and is a proud Kaipātiki Rotarian.



**Alex Croft**  
**Treasurer**

Alex joined the Board in December 2020 and took on the role of Treasurer in 2021. He brings a youth perspective to the table and was recently elected to the Birkenhead Licensing Trust.



**Gary Thornton**  
**Board Member**

Gary has served on the Board since 2011 and took up the role of Chair in November 2019-2021. Gary is focussed on ensuring the Centre is recognised for the good work it does in the Glenfield Community, and helping restore the building.



**Bruce Stone**  
**Methodist Church**

Bruce is one of two persons appointed by the Methodist Church to Governance in 2021. The other, Wendy Anderson is based in Christchurch and is the Church's Property Manager.



**Michael Chin**  
**Board Member**

Michael has been a member of the Governance Group for the Centre for over ten years holding the position of Treasurer from 2016 - 2018 and maintains many connections with current and past user groups.



**Craig Pettit**  
**Board Member**

Craig is a Mortgage Broker and Registered Financial Adviser with Loan Market for the last 12 years. He worked for Westpac for 32 years, joined the Board in 2018 and held the role of Treasurer from 2019 to 2021.



**Andrew Shaw**  
**Kaipātiki Local Board**

Andrew was appointed the KLB Representative after the Local Board elections in 2019-2022. He has worked alongside numerous community groups in the past and is a strong advocate for community engagement.



**Upasana Nigam**  
**Board Member**

Upasana joined Governance in 2020, comes with a background in Information Technology and a strong desire to work with and support community. She is also a member of the Policy Sub-committee.



# Meet Our Team~Staff



**Nigel Green**  
Manager

Nigel joined the Centre as its Manager in 2015. He has a degree in Business, has worked in the social profit sector since 1993, and has held previous roles as a Project Manager, Consultant, Designer, and Writer. He is on the Board of the Kaipātiki Project, is a past President of Rotary Kaipātiki, and is a JP.



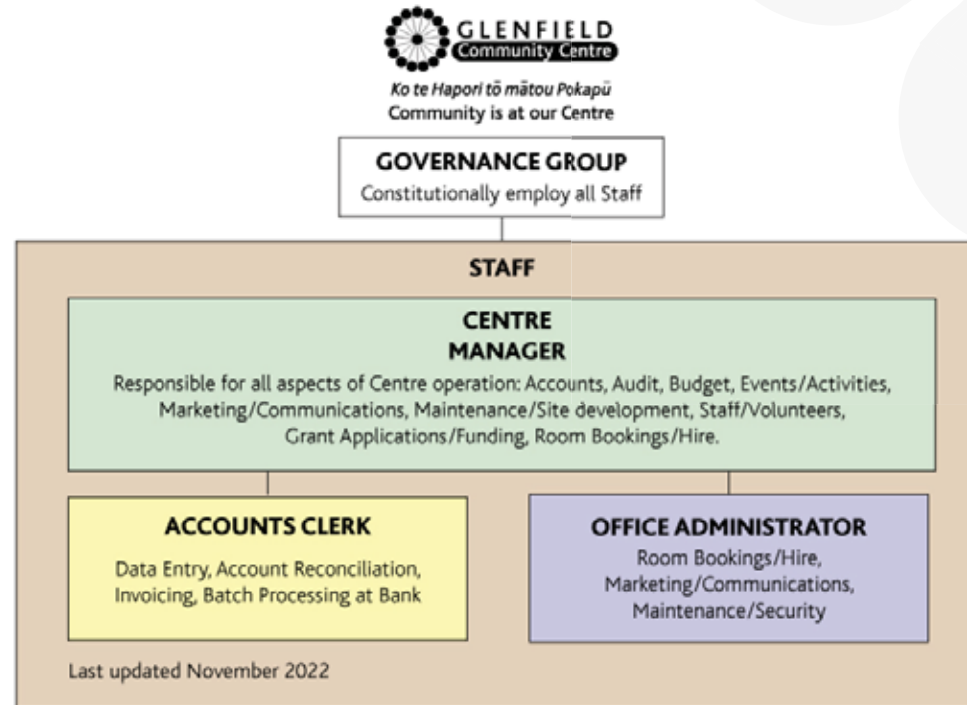
**Sandie Gorst**  
Office Administrator

Sandie has been the face of the Centre and first port of call for visitors, queries, bookings, events and office administration since 2014. Her background includes 10 years in the Travel Industry, 15 years in Publishing, and numerous years as a volunteer with Girl Guiding NZ and the North Shore Civil Defense Rescue Team.



**Carol Young**  
Accounts Clerk

Carol joined the Centre in 2011. She works for three client companies dealing with residential building management, landscape consultancy & construction, and a coffee machine rental and products, and previously owned a fish & chips franchise in Glenfield Mall.



# 2021~2022 (Part 2) In Review

## Activation and Events:

Due to the effect of the pandemic pushing the 2020/2021 Annual General Meeting from November 2021 to March 2022, a proportion of the year's activities were incorporated into last year's Annual Report and, as such, this report covers the period March through to November 2022.



## Kaipātiki Project Community Garden Workshops:

Kaipātiki Project's Kaitakawāenga Hāpori/ Community Activator, Sam Tu'itahi, along with some of their senior community volunteers, organised a series of trial workshops for the community including using our demonstration community garden as a teaching resource. Members of the public attended the two-hour workshop on growing plants in containers and in vertical spaces; something the garden was designed to showcase. We are hopeful this will be replicated as part of a wider programme in the future.



## Meet the Candidates:

The three-yearly Local Body Election cycle allowed us to partner once again with the Beach Haven/ Birkenhead Ratepayers Association, by hosting a "Meet the Candidates" event on Thursday 22 September, six years to the day when we hosted our last one. We took the decision to focus on the candidates standing for the North Shore Ward for Auckland Council, as a combined event with both Local Board and Council candidates can be unwieldy. This way the candidates could focus on and field questions directly relating to their Council role. This event was free and open to the Public, was well-received by both the candidates and those who attended.



## Charity Book Fair:

We continued to support Rotary Kaipātiki's Annual Charity Book Fair by fielding requests around taking donations, assisting with advertising and collections, and providing storage for surplus books and their advertising signage. This event served two purposes — to raise money for use in the Kaipātiki community, and as a large-scale recycling programme. This year the event was hosted by Glenfield College, sold around 11,000 books and raised \$22K for charity, supporting groups such as the Salvation Army, SHINE, De Paul House, and local primary, intermediate and secondary schools, the refurbishment of the North Shore Hospice and various other charitable local causes.



**NORTH SHORE WARD  
MEET THE CANDIDATES**



## LOCAL BODY ELECTIONS 2022

7:30PM - 9:00 PM  
THURSDAY 22 SEPTEMBER  
MISSION HALL



## Publications, Hui and Submissions:

### Glenfield Centre Plan:

With the release of the Kaipātiki Local Board's Glenfield Centre Plan in January 2022, we have a much better idea of their vision for the town: "Glenfield town centre is a place for people. It is easy to get around, celebrates the local landscape, diversity and heritage. It is the heart of the community and brings people together to shop, work, get active and have fun." We advocated for consideration of a brownstone development to replace the existing Community Centre, adjacent Library and Council facility with one large Community Hub, paid for in part by the positioning of apartments. This recommendation was reiterated in the Tattico Report: "...this site is worthy of a joint analysis by the Council's community facilities and property department teams to identify if there is a practical medium to long-term solution for this land to the benefit of the town centre and community as a whole, as well as the community development programme." Page 25 of the final plan, Community Facilities and Spaces noted the Board will: "Consider the contiguous community centre, library and local board office sites on Bentley Avenue to inform decisions about their future use and function."



### Incorporated Societies Act 2022 Consultation Submission:

The Incorporated Societies Bill received Royal assent in April and has passed into law. There is now a transition period to allow regulations to be developed and give societies time to become familiar with the new regime. Societies don't need to do anything just yet, but there are things they can do now so that they are better prepared once it's time to re-register. Between May 2022 and September 2023, regulations will be developed by MBIE to support the new Act, and Societies and the general public will have the opportunity to comment on what's being proposed. From October 2023 to April 2026, societies will be required to re-register with the Registrar of Incorporated Societies or will cease to exist. We amended our Constitution in 2018 to incorporate many of the Law Society recommendations, and will present a submission to the Registrar as part of their Consultation Document released in October 2022.







## Branding, Marketing and Communications:

### Kaipātiki Community Services Newsletter:

Alongside the Community Libraries at Northcote, Birkenhead and Glenfield, the Community Houses of Birkdale/ Beach Haven, Birkenhead and Bayview and Hearts and Minds, these monthly newsletters are a joint collaboration that are printed and distributed through the Libraries and around the Kaipātiki Ward. Each issue features and highlights some of the upcoming work and information spotlighting a different facility each month - we featured in the September 2022 update.



### Monthly E-newsletter

We continue to produce monthly e-newsletter updates on activation, programming and events both here and in our local community. As more regular groups return to the Centre, we aim to highlight their courses, create connections between local service providers, and keep our hirers up-to-date with information about our service and news about our local community.



<b>Rooms for Hire</b>  GLENFIELD COMMUNITY CENTRE	<b>GLENFIELD CLINIC</b>  plunket whānau āwhina	 <b>AGM 7:00pm</b> <b>22-11-2022</b>
<b>BIRKENHEAD REPAIR CAFE</b> SATURDAY 5TH NOVEMBER 9:00AM-12:00PM	<b>LOCALISED REPAIR REPURPOSE UPCYCLE</b>	<b>WOOL WANTED</b> 

## Maintenance and Infrastructure:

### Governance to Governance Meeting:

In response to a report tabled by Tattico Ltd.'s John Duthie to the 15 December 2021 business meeting of the Kaipātiki Local Board, a Board-to-Board meeting was called in June 2022 involving all three partners to the lease — Auckland Council, the Methodist Church of NZ and the Centre's Governance to discuss *"a pathway for the future use of the Glenfield Community Centre building and site for the short, medium and long term, including an assessment of the weather-tightness issues of the building."*

We continue to work alongside Council's Service Investment and Programming, Regional Services and Strategy staff to develop a repairs and renewals schedule that will assist in planning and the exploration of funding sources to address a variety of maintenance issues as the building continues to age, and for planning for the long-term future of the Centre and the land.

### Building Condition Report:

A Senior Building Surveyor from Cove Kinloch Ltd. was engaged by Auckland Council to undertake a review of the state of the Centre in response to concerns raised in the Tattico Report and recommendations from the Centre Manager sent to Governance and the Kaipātiki Local Board.

A comprehensive review of the state of the entire building, particularly around the weather-tightening, produced an updated condition report and an appended spreadsheet to build a picture of the major and regular maintenance items from both a capital expenditure and operational expenditure perspective.

This will be extremely helpful in terms of budgeting for ongoing maintenance and renewals, as the building is the Society's principal asset and, although it remains a leaky building, is in no immediate danger of becoming a health and safety issue that could lead to closure.



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





## Community Development & Partnerships:

### Te Kōhanga Reo o Ngā Tikanga Pono:

Te Kōhanga Reo o Ngā Tikanga Pono moved into the old Glenfield Early Learning Centre space in ANZAC week and opened to their families and whānau on 2 May. The lease agreement was signed-off by the Ministry of Education and the arrangement will be for a minimum of two years while major construction works are completed at Northcote College.

Centre Governance and Staff attended the official blessing and opening on 2 May, along with Andrew Shaw from the Kaipātiki Local Board and Shanan Halbert, MP for Northcote. The Kōhanga Reo have settled in nicely, we have a great working relationship and it is nice to be able to welcome families and children back to the Centre for the first time in over a year.



### Wilson Special School Student Volunteer:

We were delighted to be able to continue to support the Wilson Special School's student, Grace Kim, who comes weekly with her supervisor from Glenfield College, to the Centre to volunteer every Wednesday morning. This got sidelined due to Covid-19, and it was great to be able to support them again. Grace became our de facto "librarian" in charge of our Free Little Library, which she regularly restocked and maintained on her weekly visits.



### Salvation Army Donation:

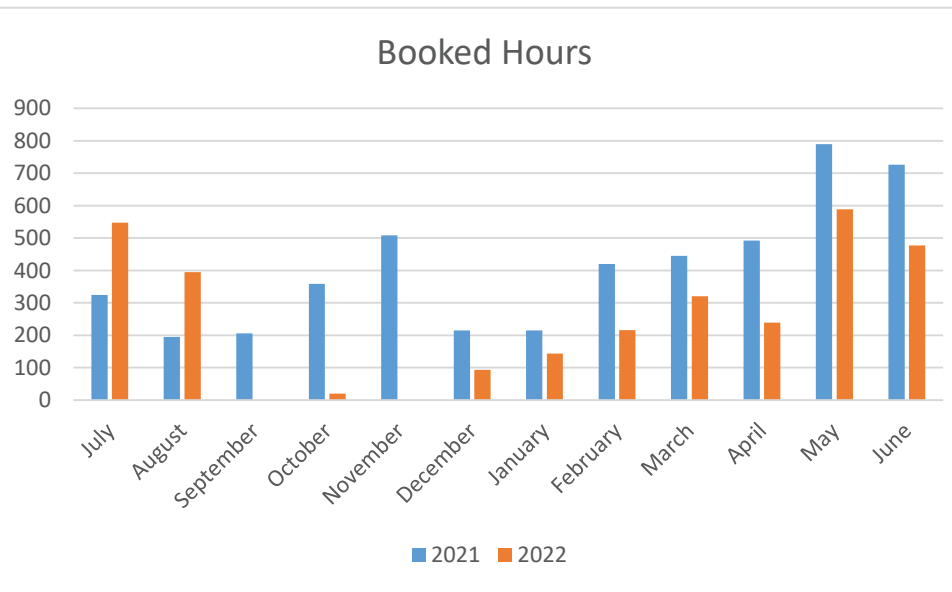
With our Glenfield Early Learning Centre closing, we were left with a sizeable array of children's toys and related equipment that we could not sell or store. Thankfully we were able to find homes for a large proportion of the inventory to various early learning centres, kindergartens and schools, including a large donation to the Glenfield Salvation Army who packed and shipped it to families and children in need in Tonga.



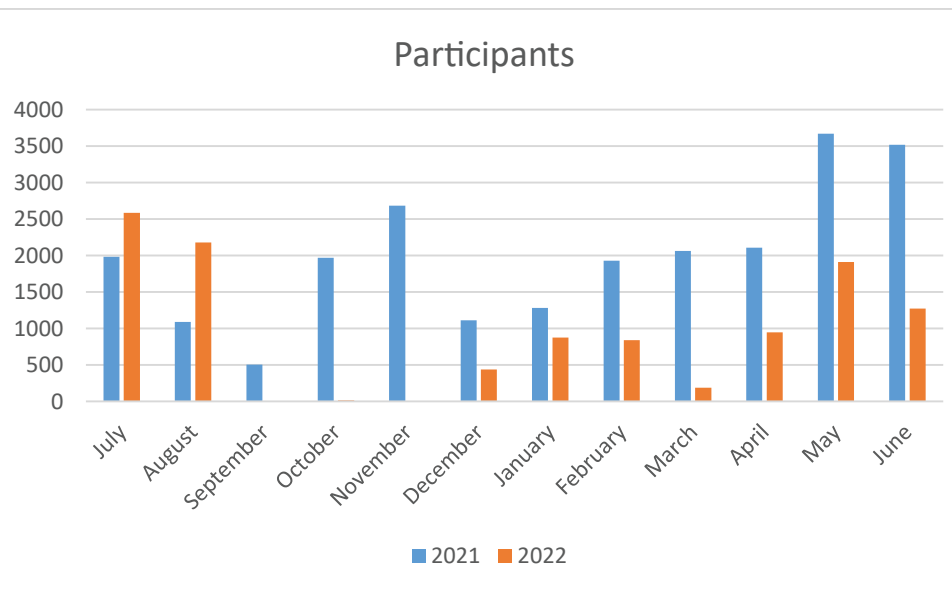


# Room Hire Statistics\*

	2021	2022
July	324	547
August	195	395
September	206	0
October	359	20
November	508	0
December	215	93
January	215	144
February	420	216
March	445	320
April	492	239
May	790	589
June	726	477
	<b>4,895</b>	<b>3,040</b>



	2021	2022
July	1,985	2,587
August	1,090	2,179
September	507	0
October	1,968	16
November	2,685	0
December	1,114	439
January	1,281	875
February	1,930	838
March	2,065	187
April	2,110	946
May	3,669	1,913
June	3,520	1,274
	<b>23,924</b>	<b>11,254</b>



This information is collected as part of the Centre's Service Agreement with Auckland Council and reported to their statistics division monthly. As can be seen, Booked Hours and Participation rebounded in July and August but then the country went into a second lockdown and then this was extended for Auckland meaning we saw virtually no one from September through to December, had the normal quiet period through Xmas/New Year and have only slowly been climbing back from there. ESOL user groups, who over the last three years made up the bulk of the larger hires, moved to online delivery of their programmes and this trend has continued through to the last term of 2022. However, many have expressed interest in face-to-face delivery starting in term one of 2023.

**Total Hours Booked –  
Decreased from 4,895 in  
2020/21 to 3,040 in 2021/22**

**Total Visits – Decreased from  
23,924 in 2020/21 to 11,254  
in 2021/22**

\* Note: these figures do not include visits to our Tenant Groups: Plunket, BAIS, Literacy Aotearoa, De La Silva Martial Arts, or Te Kohanga Reo o Ngo Tikanga Pono

# Engagement and Customer Service

## Enquiries Received, Advice Given, People Referred, and General Assistance Provided 2021/2022

*We see literally thousands of people over the course of each year.*

*Most of the time they are coming to the Centre for a specific reason related to events, programmes or activations either being run by us or by user groups that have hired space.*

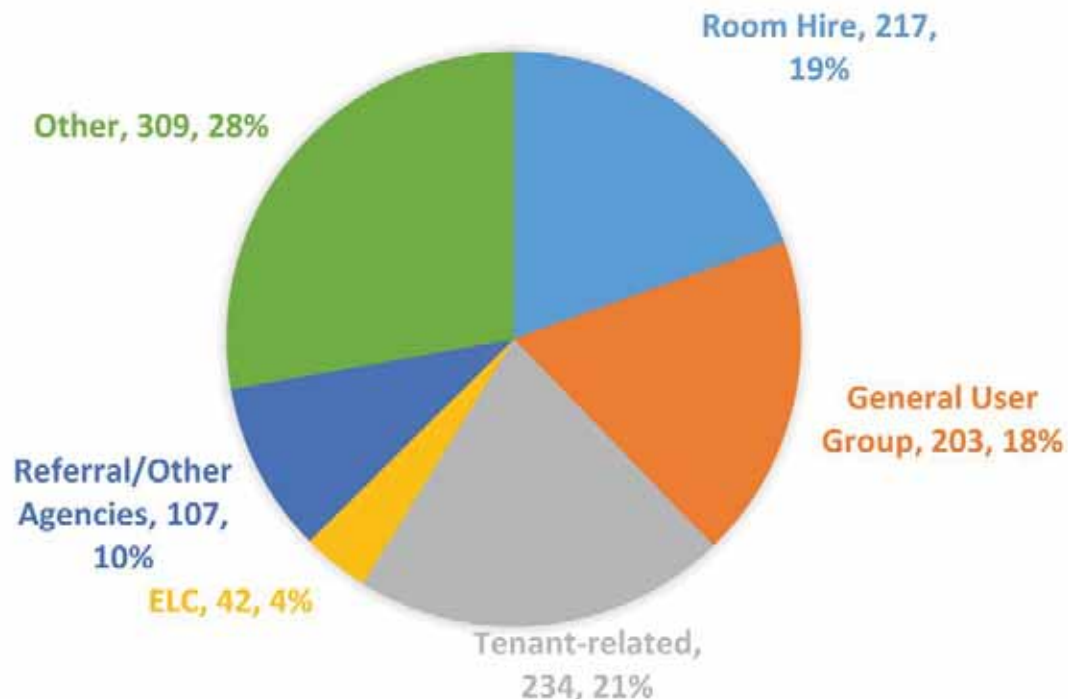
*Sometimes it is to hire rooms themselves, sometimes it is a query relating to one of our Tenant groups, but sometimes people come in because they think we are the Library, Council Office, the Glenfield Citizens Advice Bureau, is somewhere they can pay their rates or dog licence, see a lawyer or a Justice of the Peace.*

*Sometimes these are people we need to refer on to other agencies, provide advice and directions, are enrolling for ESOL courses, or have simply got lost or need help.*

*We seek to provide a great Community-facing service and wherever possible, help people get the help they need.*

*The diagram to the right shows a record of these individual requests over the space of the year.*

### 2021/2022 ENGAGEMENT



# Financial Overview

## General

The last seven months has seen a financial reversal in fortune for the Centre, but the end of year result should be treated with caution as it has been a difficult period with the loss of the Glenfield Early Learning Centre (GELC), further building closures requiring applications to external Grant funding bodies, Government and Local Government assistance, and user groups slow to return to hiring space.

We still do not know the outcome of the weather-tightening class action at the Court of Appeal and this will be pivotal to the long-term future of the Centre. Recent work conducted on behalf of Auckland Council by Cove Kinloch has allayed concerns about the health and safety of the building, and this has relieved pressure on Governance, the Kaipātiki Local Board and Methodist Church of NZ, but there still need to be some complex conversations around the lease and use of the land in the medium to long-term.

In the short-term, we managed to secure a two-year tenancy arrangement with the Ministry of Education on behalf of Te Kōhanga Reo o Ngā Tikanga Pono, a Māori immersion school for under 5s, as they were required to relocate from the Northcote College campus due to health and safety considerations around building works. They moved in to occupy the GELC space in March, provide a dedicated income stream to partially replace that lost, and that has provided some breathing space while we seek to trade back to pre-pandemic levels.

We are also reducing several areas of liability with the back pay and redundancy issues for two previous employees resolved, arrangements in place with Inland Revenue for the Small Government Loan repayments, the Ministry of Education for GELC funding, and the Church for deferred rental of the Mission Hall. With no likelihood in the short to medium-term of a funding increase to the Service Agreement with Auckland Council, pressure will remain to obtain external grant funding for both operational and capital expenditure, repairs and renewals.

Finally, with the removal by the Government of the Covid-19 Protection Framework (or “Traffic Light System”), many of our larger regular hire ESOL groups are beginning to confirm room bookings for 2023, although the pandemic did result in a proportion moving course delivery online, and so we may never return to pre-Covid levels. Consequently, we remain cautiously optimistic about the future but appreciate there remains some material uncertainty.

## Statement of Financial Performance (Profit and Loss)

The Centre posted an operating deficit of \$10,982 (cf. \$105,586 in 2020/21) after end-of-year adjustments and depreciation were applied.

The main reasons behind this can be summarised as follows:

- Depreciation (\$36,801);
- Local Board Grants (\$75,702);
- External Grants (\$44,078);
- Government Covid-related assistance (\$85,525).

## Statement of Financial Position (Balance Sheet)

Compared to the previous year, the Centre held slightly less cash on hand, had higher Debtors, a slightly higher level of creditors and current liabilities including adjustments for liabilities arising from Redundancy owed to one employee, the Government Small Business Loan, past Mission Hall rental income now being paid to the Methodist Church, and the annual Service Agreement with Auckland Council through the Local Board, received early.

Together with the deficit noted above, this resulted in a decrease in the total accumulated funds from \$1,427,434 to \$1,416,452.

*For more detail, please refer to the audited Performance Report, available separately.*



# Thanks to ~ Our User Groups and Tenants



# Thanks to ~ Our Sponsors and Partners





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



# Performance Report

Glenfield Community Centre Incorporated  
For the year ended 30 June 2022

Prepared by Chapmans Chartered Accountants Limited

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# Compilation Report

## Glenfield Community Centre Incorporated For the year ended 30 June 2022

Compilation Report to the Directors of Glenfield Community Centre Incorporated.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Glenfield Community Centre Incorporated for the year ended 30 June 2022.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Governing body are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### Independence

We have no involvement with Glenfield Community Centre Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

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Chapmans Chartered Accountants Limited  
3a/2 Maki Street, Westgate  
Auckland 0618

Dated: 30 August 2022



# Entity Information

## Glenfield Community Centre Incorporated For the year ended 30 June 2022

### Legal Name of Entity

Glenfield Community Centre Incorporated

### Entity Type and Legal Basis

Social (not-for) profit incorporated society with charitable status

### Registration Number

CC22509

### Entity's Purpose or Mission

To support and enhance our community by making space to bring individuals and groups together to provide services and resources that meet community needs.

### Entity Structure

Incorporated society with elected members

### Main Sources of Entity's Cash and Resources

We receive an operational grant from the Auckland City Council through the Kaipātiki Local Board. We lease and hire rooms to social (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 was incorporated in 1977 and today employs 1 full-time and 2 part-time staff. We have a 9 member Governance Group elected by our membership. We own the building and lease the land from the Methodist Church of NZ alongside Auckland City 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 Incorporated For the year ended 30 June 2022

The Governance Group are pleased to present the approved financial report including the historical financial statements of Glenfield Community Centre Incorporated for year ended 30 June 2022.

APPROVED



Cleressa Van Niekerk

Chair

Date 10/10/2022



Alexander Croft

Deputy Chair

Date 10-10-22



Frankie Godfrey-Robson

Treasurer

Date 10/10/2022

# Statement of Service Performance

## Glenfield Community Centre Incorporated For the year ended 30 June 2022

### Description of Entity's Outcomes

Mission: We are focused on recognising and responding to social, cultural, recreational and educational needs of the Glenfield/Kaipātiki 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 Kaipātiki community through provision of space hire for educational, religious, creative arts, counselling, cultural and recreational use at a price that makes it affordable to groups that would struggle otherwise.

Finally, we collaborate with other social profit organisations, 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.

	2022	2021
<b>Description and Quantification of the Entity's Outputs</b>		
Room Hours Booked	3,040	4,895
Users / Visitors	12,154	23,924
Number of Bookings	1,177	1,907
Families using ELC	-	70
Teaching hours per annum for children (standard)	-	5,660

### 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. With the impact of lockdown as a consequence of the Covid-19 coronavirus, the Centre was directly impacted in terms of the outputs we measure. The Centre was shut to the public for 19 weeks (133 days) due largely to the Auckland lockdown and implementation of the Traffic Light System ("TLS"). We were forced to close our Glenfield Early Learning Centre ("GELC") for three months from September to December due to staffing issues under a notice of temporary closure granted by the Ministry of Education. This was extended to March 2022, at which point we reluctantly made the decision to close GELC permanently as the service was no longer financially viable.

### Additional Output Measures

On a daily basis we track information around the various inquiries we field at our reception. This gives a clearer picture of the number of persons we see (1,112 in 2021/2022) and for what reason: Room Hire 217, General User Group 203, Tenant-related 234, Early Learning Centre 42, referral to other agencies or services 107 and other 309.

### Additional Information

The weather-tightening Class Action was heard at the Court of Appeal in August 2022 with the judgment expected hopefully before the end of the year. With the closing of the Early Learning Centre, an urgent search was undertaken to find and place a tenant to lease the space. Serendipitously, Te Kōhanga Reo o Ngā Tikanga Pono, a Māori-immersion pre-school needed to relocate from Northcote College due to major building works on their campus, and joined us in March for the next two years. Several significant financial liabilities have slowly been resolved and are off the books and the Centre is slowly returning to normal trading with the return of a proportion of our regular ESOL providers and other hire groups. This situation is mirrored across community facilities throughout Auckland and is unlikely to change until we move to the Green TLS setting. Governance met with the Local Board, Methodist Church of NZ representatives and Auckland Council to discuss the future of the building in June, and in August a Senior Building Surveyor working for Cove Kinloch was engaged to undertake a repair and maintenance review of the structure; something we had been petitioning for since 2017. His assessment is the building is structurally sound, will continue to suffer the effects of the weather-tightening, but that a regular maintenance schedule will go some way to extending the life-span and mitigate some of the existing issues. This is good news as it relieves significant pressure on



Governance while we wait to see the outcome from the Courts, and progress the discussion around the Centre with Council and the Methodist Church. It has also provided an extensive repair and maintenance schedule that will assist any grant applications to remedy the various issues.

# Statement of Financial Performance

Glenfield Community Centre Incorporated  
For the year ended 30 June 2022

	NOTES	2022	2021
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	2,279	15,569
Fees, subscriptions and other revenue from members	1	2,215	19,580
Revenue from providing goods or services	1	236,713	397,273
Interest, dividends and other investment revenue	1	60	47
Other revenue	1	129,603	53,971
<b>Total Revenue</b>		<b>370,870</b>	<b>486,439</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	228,519	385,764
Costs related to providing goods or service	2	116,531	169,088
Other expenses	2	36,801	37,174
<b>Total Expenses</b>		<b>381,852</b>	<b>592,025</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(10,982)</b>	<b>(105,586)</b>

# Statement of Financial Position

## Glenfield Community Centre Incorporated As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	44,031	47,636
Debtors and prepayments	3	65,265	7,794
<b>Total Current Assets</b>		<b>109,296</b>	<b>55,431</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,469,634	1,492,714
<b>Total Non-Current Assets</b>		<b>1,469,634</b>	<b>1,492,714</b>
<b>Total Assets</b>		<b>1,578,930</b>	<b>1,548,145</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	90,824	49,794
Other current liabilities	4	49,910	37,517
<b>Total Current Liabilities</b>		<b>140,735</b>	<b>87,311</b>
Non-Current Liabilities	4	21,743	33,400
<b>Total Liabilities</b>		<b>162,477</b>	<b>120,711</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,416,452</b>	<b>1,427,434</b>
<b>Accumulated Funds</b>			
Accumulated Fund	7	2,093,471	2,093,471
Accumulated surpluses or (deficits)	7	(677,019)	(666,037)
<b>Total Accumulated Funds</b>		<b>1,416,452</b>	<b>1,427,434</b>



# Statement of Cash Flows

## Glenfield Community Centre Incorporated For the year ended 30 June 2022

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	2,279	15,708
Fees, subscriptions and other receipts from members	3,135	23,174
Receipts from providing goods or services	218,880	469,532
Interest, dividends and other investment receipts	60	47
Cash receipts from other operating activities	137,419	21,861
GST	(15,468)	(46,335)
Payments to suppliers and employees	(385,642)	(554,812)
<b>Total Cash Flows from Operating Activities</b>	<b>(39,338)</b>	<b>(70,825)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from loans borrowed from other parties	11,657	33,400
Payments to acquire property, plant and equipment	(13,721)	(6,348)
Repayments of loans borrowed from other parties	(11,657)	-
Cash flows from other investing and financing activities	49,454	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>35,733</b>	<b>27,052</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(3,605)</b>	<b>(43,773)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	47,636	91,409
Closing cash	44,031	47,636
<b>Net change in cash for period</b>	<b>(3,605)</b>	<b>(43,773)</b>

# Statement of Accounting Policies

## Glenfield Community Centre Incorporated For the year ended 30 June 2022

### Basis of Preparation

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

### Going Concern

The financial statements have been prepared on a going concern basis.

### 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 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.

### 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.

Depreciation rates have been applied as follows:

Building and Improvements	0 - 20% DV
Furniture and Fittings	6% DV - 40% DV
Office Equipment	30% DV - 50% DV

### 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 Incorporated For the year ended 30 June 2022

	2022	2021
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
ELC Donations Received	2,279	14,968
ELC Fundraising	-	526
GCC Donations and Bequests	-	75
<b>Total Donations, fundraising and other similar revenue</b>	<b>2,279</b>	<b>15,569</b>
<b>Fees, subscriptions and other revenue from members</b>		
ELC Fees	2,215	19,580
<b>Total Fees, subscriptions and other revenue from members</b>	<b>2,215</b>	<b>19,580</b>
<b>Revenue from providing goods or services</b>		
Auckland Council Contract	75,702	65,196
Community Projects Income	-	435
ELC Portfolios	104	652
ELC Rental Income	32,355	25,884
ELC Student Placement Income	326	206
Mission Hall Rental	11,617	26,830
MOE Funding	34,643	181,934
Refund Of Overpayment	(1,867)	(2,243)
Room Hire	48,175	73,961
Tenancy Income	35,657	24,417
<b>Total Revenue from providing goods or services</b>	<b>236,713</b>	<b>397,273</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	60	47
<b>Total Interest, dividends and other investment revenue</b>	<b>60</b>	<b>47</b>
<b>Other revenue</b>		
Grants	44,078	5,596
Ministry of Social Development Covid-19 Wage Subsidy	38,360	39,534
Covid-19 Resurgence Support Payment	44,522	5,100
Covid-19 Short Term Absence Payment (STAP)	1,050	1,400
Other Income	1,593	2,341
<b>Total Other revenue</b>	<b>129,603</b>	<b>53,971</b>
	2022	2021

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
Holiday Pay	(9,297)	(14,944)
KiwiSaver Employer Contributions	5,502	11,143
Wages and Salaries	232,314	389,565
<b>Total Volunteer and employee related costs</b>	<b>228,519</b>	<b>385,764</b>

	2022	2021
<b>Costs related to providing goods or services</b>		
ACC	668	2,393
Accounting and Audit Fees	5,350	6,100
Advertising	612	1,490
Bad Debts	244	-
Child Consumables	39	285
Cleaning Consumables	1,020	4,518
Cleaning Contractors	15,508	27,342
Communication Expenses	2,518	2,390
Community Project Expenses	-	3,266
Computer Expenses	1,951	1,401
Educational Consumables	10	365
Educational Resources	-	294
EFTPOS Rental	671	659
ELC Rental Expense	32,355	25,884
ELC Student Placement Expense	-	232
Events	45	1,381
Gifts and Meeting Expenses	857	933
Grant Expenses	239	7,184
Grounds Maintenance	972	1,007
Hall Hire Expenses	4,929	16,869
Insurance	15,113	12,798
Interest on O/D	1,572	-
Light, Power, Heating	4,695	6,423
Maintenance Contracts	4,988	4,830
Payroll Charges	3,153	4,080
Postage	6	47
Printing & Stationery	3,335	4,842
Professional Development	-	1,106
Rates and Water Rates	2,883	2,734
Recladding Project	-	1,043
Repairs and Maintenance	5,432	16,095
Security	4,360	3,278
Small Equipment	-	957
Staff Amenities	230	584
Subs & Membership	88	2,414
Sundries/General	-	130
Uniforms & Immunisation	-	703
Waste Disposal	2,687	3,031
<b>Total Costs related to providing goods or services</b>	<b>116,531</b>	<b>169,088</b>
<b>Other expenses</b>		
Depreciation	36,801	37,174
<b>Total Other expenses</b>	<b>36,801</b>	<b>37,174</b>

	2022	2021
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Glenfield CC - 00	15,057	8,721
Glenfield CC - 52	28,974	38,915
Petty Cash Float	-	-
<b>Total Bank accounts and cash</b>	<b>44,031</b>	<b>47,636</b>
<b>Debtors and prepayments</b>		
Debtors	66,535	11,889
Prepaid Insurance	(1,270)	1,375
Ministry of Education	-	(5,469)
<b>Total Debtors and prepayments</b>	<b>65,265</b>	<b>7,794</b>
	2022	2021

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

GST	19,414	5,038
Back Pay Due	-	18,156
Sundry Creditors	11,951	9,356
Redundancy Pay Due	10,006	-
Income in Advance	49,454	-
<b>Total Creditors and accrued expenses</b>	<b>90,824</b>	<b>32,550</b>

**Other current liabilities**

A.C.C Accrual	582	495
Accruals	28,524	35,823
Holiday Pay Accrual	9,146	18,443
IRD Business Loan Current Portion	11,657	-
<b>Total Other current liabilities</b>	<b>49,910</b>	<b>54,760</b>

**Other non-current liabilities**

IRD Small Business Loan	21,743	33,400
<b>Total Other non-current liabilities</b>	<b>21,743</b>	<b>33,400</b>

2022                      2021

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

Buildings at cost	2,212,956	2,212,956
Accumulated depreciation - buildings	(792,125)	(762,852)
<b>Total Buildings</b>	<b>1,420,832</b>	<b>1,450,104</b>

**Furniture and Fittings****Furniture and fittings owned**

Appl, Furn & Fixt Cntr at Cost	190,523	176,802
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	2022	2021
ELC Outdoor at cost	29,484	29,484
ELC Indoor At Cost	12,504	12,504
Office Equipment	10,764	10,764
<b>Total Furniture and fittings owned</b>	<b>243,275</b>	<b>229,555</b>
<b>Accumulated depreciation - furniture and fittings owned</b>		
Less Accumulated Depreciation on Appl, Furn & Fixt Cntr at Cost	(150,730)	(145,877)
Less Accumulated Depreciation on ELC Outdoor	(25,291)	(24,243)
Less Accumulated Depreciation on ELC Indoor	(9,823)	(8,628)
Less Accumulated Depreciation on Office Equipment	(8,630)	(8,197)
<b>Total Accumulated depreciation - furniture and fittings owned</b>	<b>(194,473)</b>	<b>(186,944)</b>
<b>Total Furniture and Fittings</b>	<b>48,802</b>	<b>42,610</b>
<b>Total Property, Plant and Equipment</b>	<b>1,469,634</b>	<b>1,492,714</b>

## 6. Impairment of Assets

In August 2012, a weather tightening issue was identified on the building owned by the Centre. On carrying invasive and destructive testing it was found that the building envelope exceeds safe water loading in two-thirds of the tested area. There had been several quotes obtained in the early years, the centre is now awaiting the outcome of the case heard at the Court of Appeal in August 2022. An assessment of the building by a building surveyor is that the building is structurally sound but will continue to suffer the effects of the weather tightening issues; on-going maintenance will extend the life-span and mitigate some of the existing issues. The building value is stated at cost and no impairment has been recorded to date as the cost of remediation is uncertain at this stage.

The class action against James Hardies Industries was heard in the Court of Appeal in August 2022 with the judgement expected hopefully before the end of the year.

	2022	2021
<b>7. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	1,427,434	1,533,020
Accumulated surpluses or (deficits)	(10,982)	(105,586)
<b>Total Accumulated Funds</b>	<b>1,416,452</b>	<b>1,427,434</b>
<b>Total Accumulated Funds</b>	<b>1,416,452</b>	<b>1,427,434</b>

## 8. Commitments

There are no commitments as at 30 June 2022 (Last year - nil).

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 other than the matter noted in Note 6 (Per last year).

## 10. Related Parties

There were no transactions involving relating Parties during the financial year.



## 11. Material Uncertainty Related to Going Concern

The entity has been adversely affected by the Covid-19 pandemic, with a significant reduction in community activities and the closure of the childcare centre. On March 11, 2020, the World Health Organisation declared the outbreak of Covid-19 (a novel Coronavirus) pandemic. This event has caused the Centre to close for a period, resulting in a reduction in revenue. While the disruption is currently expected to be temporary, there is a level of uncertainty around the impact. At this time, the full financial impact of the pandemic is yet to be determined.

The Centre was required to close for seven weeks during Alert Level 3 of the lockdown and so qualified for and took advantage of the Government Wage Subsidy and Small Business Loan. Additional funding was secured from Auckland Council through the Kaipatiki Local Board for the new financial period while steps are being taken to carefully manage costs and investigate additional revenue streams. As a result of this, the Committee has prepared a budget for a period of 12 months indicating the entity will continue in operation and the Centre has received a total of \$49,454 from Auckland City Council for the 2023 financial year to assist with the Centre's operations.

For the year ended 30 June 2022, the entity has incurred an operating deficit of \$10,982 (2021: Loss of \$105,586). The financial statements have been prepared on a going concern basis, the validity of which depends on the ability of the entity to generate sufficient funds from activities to meet its operating costs. This condition, along with other information disclosed in Note 6 indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern should the entity be unable to generate such income.

## 12. 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).

## Glenfield Community Centre Incorporated

### Independent auditor's report to the Members

## Report on the Performance Report

### Opinions

We have audited the performance report of Glenfield Community Centre Incorporated (the entity), which comprises the statement of financial position as at 30 June 2022, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2022, and the statement of accounting policies and other explanatory information.

#### *Qualified opinion on the financial information*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying performance report gives a true and fair view of the entity information and financial position of Glenfield Community Centre Incorporated as at 30 June 2022, 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 by the New Zealand Accounting Standards Board.

#### *Opinion on the statement of service performance:*

In our opinion:

- 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 accompanying performance report gives a true and fair view of the service performance of Glenfield Community Centre Incorporated as at 30 June 2022 for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

### Basis for Qualified Opinion

Notes 6 of the performance report discloses the fact that the building owned by the entity has a weather tightness issue. The entity is a party to a class action against James Hardie Industries in relation to this matter. The case was heard during the 2021 year and found in favour of the defendant, and was heard again in the Court of Appeal in August 2022. The Centre is now awaiting the outcome of the case, with judgement expected hopefully before the end of the year. We have been unable to obtain sufficient appropriate audit evidence as to the impact of the weather tightness issue on the recoverable amount of the building, and as such we are unable to express an opinion on whether the recorded book value of the building is fairly stated.

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\*William Buck (NZ) Limited and William Buck Audit (NZ) Limited



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 the entity 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 qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the entity.

### **Material Uncertainty Related to Going Concern**

We draw attention to Note 11, which discloses that the entity incurred an operating deficit of \$10,981 to the year ended 30 June 2022. Note 11 also indicates that the financial statements have been prepared on a going concern basis, the validity of which depends on the ability of the entity to generate sufficient funds from activities to meet its operating costs. This condition, along with other information disclosed in Notes 11 and 6 indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern should the entity be unable to generate such income. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Governance Group for the Performance Report**

The Governance Group are responsible 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 of a performance report on behalf of the entity that gives a true and fair view, 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 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 the 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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), 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.



### **Restriction on Distribution and Use**

This report is made solely to the entity's members, as a body. Our audit work has been undertaken so that we might state to the entity's members those matters which 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 entity and the entity's members, as a body, for our audit work, for this report or for the opinions we have formed.

*William Buck*

### **William Buck Audit (NZ) Limited**

Auckland  
17 October 2022