

GLENFIELD
Community Centre

Ko te Hapori tō mātou Pokapū
Community is at our Centre

2022~2023
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
Mauri Te, Mauri Eke
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

I am proud to say that the Glenfield Community Centre has yet again weathered the storm, and 2023 was a year full of highs and lows, with the day-to-day running, handled seamlessly by the incredible Centre staff.

I would like to express my heartfelt gratitude, not only for your continued support, but also to our tenants, user groups, sponsors, partners, and members of the Board.

Some of the highs included the generous funding received from Lotteries Community as well as the Lion Foundation. The Minister of Education even extended the lease for Te Kōhanga Reo o Ngā Tikanga Pono, for another 12 months until May 2025, for which we are extremely grateful. By far the lowest low was the Auckland Council budget cuts, and the extensive remedial work required to some parts of the cladding, for which we simply do not have the financial means.

The Centre is a cornerstone of our community and has evolved over the years, playing a pivotal role among Glenfield Residents and beyond. It serves as a hub for education, counselling, cultural exchange, celebrations, and countless activities, enriching lives and contributing to the vibrant tapestry of our community.

With your support we can ensure the future of the Centre. Please spread the word and invite your friends, colleagues, and family to use the Glenfield Community Centre — hire the Historic Mission Hall or one of the smaller rooms, cook up a storm in the Commercial Kitchen or call upon the Justice of the Peace. It has so much to offer.

We look forward to a remarkable 2024, plus an even better version of the Glenfield Community Centre, striving to be inclusive, catering for people of all ages, abilities, and backgrounds, hosting additional hire groups and welcoming more members of the public through the door.

Wishing you a happy holiday season and a healthy and prosperous New Year.

Centre Manager's Report

As we approach the end of 2023, we find ourselves in something of a holding pattern as the pandemic recedes in our collective cultural memory and we return to business under the 'new normal'.

First, we need to reflect on a great financial outcome for the Centre — a massive turnaround. Less than two years ago we posted a \$100K loss, were forced to close our Glenfield Early Learning Centre, lay-off staff, and were working in an environment with significant health and safety restrictions that could have seen the facility close permanently. In 2022, we started to see groups returning to hire and use the Centre on a regular basis, but there was still a pervasive fear in the community the pandemic could resurface.

These fears slowly diminished over the course of the year and life was returning to a semblance of normalcy when, in November, our new Mayor, unilaterally decided to revisit Auckland Council's Budget. This led to significant concerns amongst community facilities who may have faced Council funding cuts as large as 50%, and placed many of us in limbo on six-month extensions to our previously three-year funding agreements. We helped write and coordinate a joint submission for affected Kaipātiki community facilities to Council explaining the impact of this decision on those least well-placed to survive it and, thankfully, this position has been supported by our Kaipātiki Local Board (KLB).

This has highlighted the precarious nature of operating a pseudo-Council facility without a guaranteed financial backstop, or 'Plan B'. The economic drivers that allow this organisation to operate are finely balanced and ultimately, without greater certainty in terms of funding streams, largely unsustainable; a problem that stretches back well before I started work here in 2015. The business model must shift towards something more sustainable and there needs to be an agreed strategic direction between the Centre and its partners; Council and the Church for what happens next with the building and site. This is further complicated due to the unresolved issue of the building condition. Even if successful, the leaky building class action is unlikely to provide sufficient funding to completely re-store the building, but remedial repairs can 'kick the can down the road' for a further ten to fifteen years and work is underway to achieve this aim.

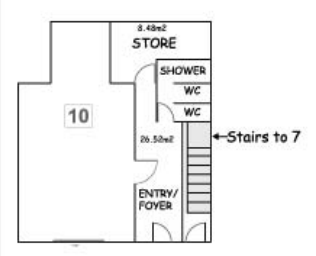
What this also highlights is the need for the Centre to strengthen its community connections. The public must feel connected and have a stake in what happens here otherwise when the question of whether to fund the repairs is raised, the need may be ignored. Marketing ourselves as essential to community life in Glenfield will be key and this will be our focus moving forwards.

I would like to acknowledge our major stakeholders support: Auckland Council and staff, the KLB and staff, our appointees from their Board and from the Methodist Church of NZ, the Lotteries Commission and the Lion Foundation for their ongoing financial support, as well as the many external community groups and facilities with whom we partner and collaborate. We are stronger together than apart.

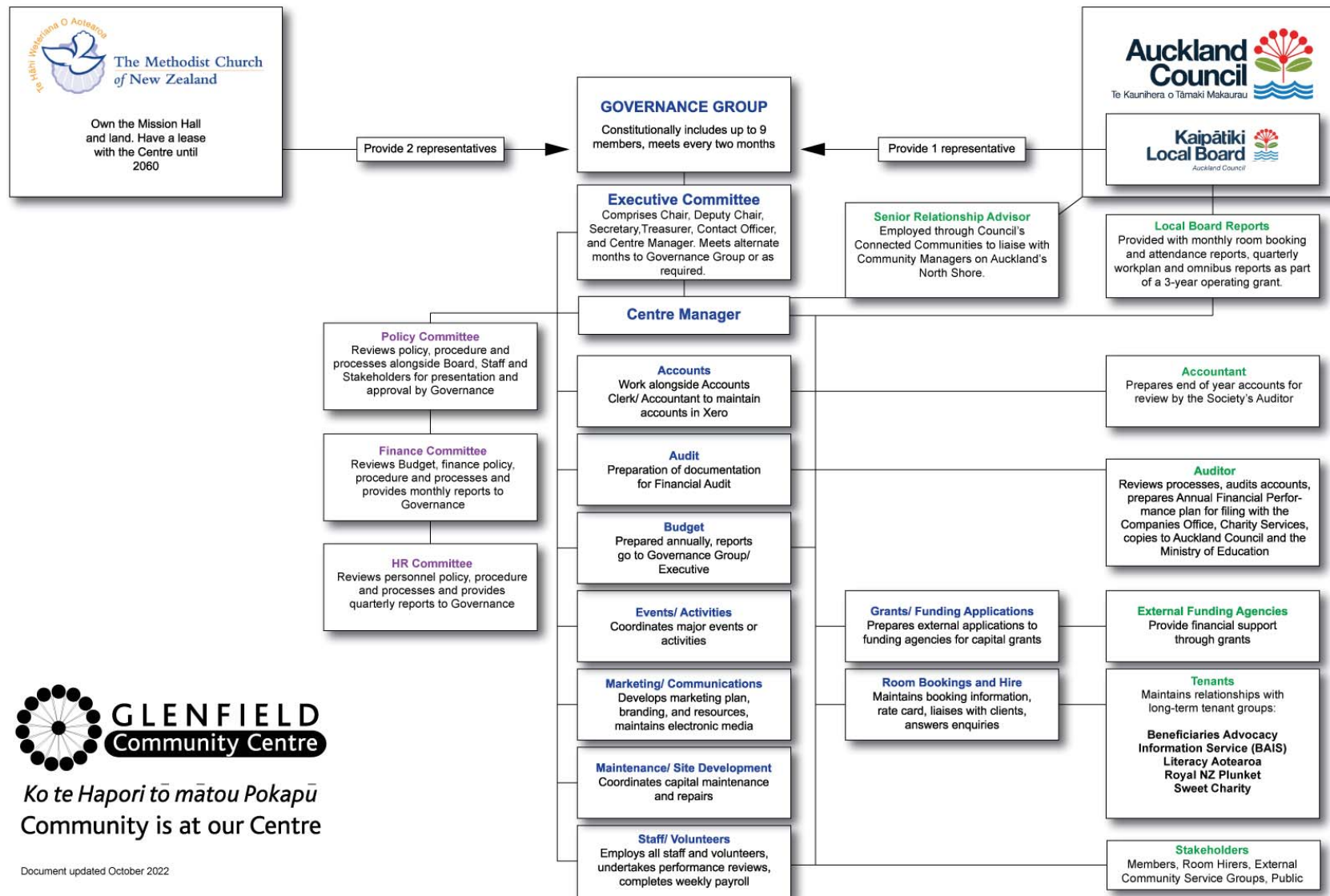
Finally, I would like to thank my Governance, in particular our Chair, Cleressa, for their wisdom, patience and support, and my Staff —Sandie and Carol for the great work they do to keep the Centre ticking-over and supporting all the wonderful community groups and users who go to make the Centre more than just bricks and mortar; it's about supporting community, providing services and building connections.



Nigel Green
Centre Manager



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.



Ko te Hapori tō mātou Pokapū
Community is at our Centre

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



Alex Croft
Deputy-Chair/Secretary

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 re-elected to the Birkenhead Licensing Trust.



Frankie Godfrey-Robson
Treasurer

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.



Raymond Tan
Board Member

Raymond joined the Board in May 2023. He is keen to see the centre contribute more to the community. He is a certified governance professional with over 20 years experience involved with several not-for-profit organisations. Raymond is a chartered member of the Institute of Directors and a fellow of Governance NZ.



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.



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.



Andrew Shaw
Board Member

A previous KLB Representative, in 2022 Andrew agreed to join Governance as a full Board member. He has worked alongside numerous community groups in the past and is a strong advocate for community engagement.



Erica Hannam
Kaipātiki Local Board

Erica is our elected Member of the Kaipātiki Local Board, and is inspired by our enthused and thriving community-led organisations.



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.

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.



GOVERNANCE GROUP

Constitutionally employ all Staff

STAFF

CENTRE MANAGER

Responsible for all aspects of Centre operation: Accounts, Audit, Budget, Events/Activities, Marketing/Communications, Maintenance/Site development, Staff/Volunteers, Grant Applications/Funding, Room Bookings/Hire.

ACCOUNTS CLERK

Data Entry, Account Reconciliation, Invoicing, Batch Processing at Bank

OFFICE ADMINISTRATOR

Room Bookings/Hire, Marketing/Communications, Maintenance/Security

Last updated November 2022

2022~2023 Highlights

Ngā Hapori Momoho ~ Thriving Communities:

Auckland Council's Connected Communities has adopted a new strategy to support and develop thriving communities. This identifies key themes around which community wellbeing is being built and is the focus for delivery of key services:

- Celebrating diversity and building cohesion;
- Strengthening community voices;
- Promoting health and wellbeing;
- Fostering Te Ao Māori;
- Addressing inequities and the high cost of living;
- Supporting community events and programmes;
- Promoting community-led initiatives;
- Increasing employment, social procurement and social enterprise;
- Improving relationships, communications and engagement;
- Expanding place-based approaches;
- Providing more support for community groups; and
- Improving community venues and facilities.

As we deliver against many of these themes, along with the Five Ways to Wellness, we have adopted and integrated this strategy into our reporting as you will see from our 2022/2023 "highlight reel" that follows.

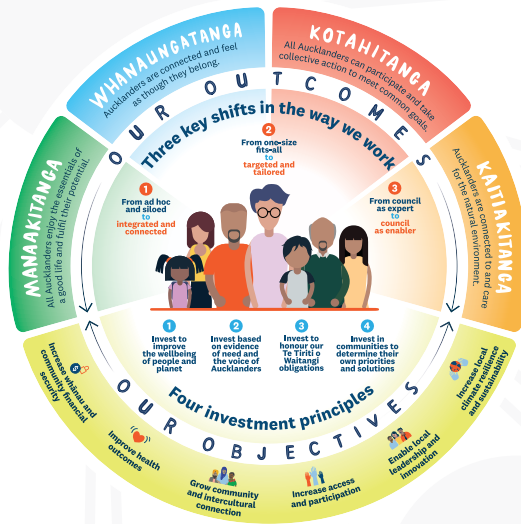


Celebrate Diversity and Build Cohesion:

This theme aims to celebrate diversity, support greater intercultural connections and cohesion across diverse communities with tangata whenua as Treaty partners.

We collaborated with Te Kōhanga Reo o Ngā Tikanga Pono, English as a Second Language Partners and Glenfield Library to construct a series of teaching and demonstration aids by way of one metre square corflutes depicting each of the stars of Matariki and explaining their cultural significance. This was based on a teaching resource produced by Te Wananga o Aotearoa.

The signs are in Te Reo, English and Mandarin and hung in our courtyard where they were used as a teaching aid for the English as a Second Language classes and the public. They remain in good condition and can be loaned out to other community facilities in the future. In addition, we also produced a set of masks based on the same resource for the tamariki to colour in and wear during the festival.





Strengthen Community Voices:

This theme aims to strengthen civic participation, particularly empowering youth, democratic decision-making and representation.

We hosted the candidates standing for the North Shore Ward for Auckland Council, as a free event open to the all to give the public the opportunity to meet and question their potential Councillors.

We made a point of encouraging our three English as a Second Language providers (Te Pukenga - Manukau Institute of Technology, Literacy Aotearoa, and English Language Partners), to work with their students to ensure as many people as possible were able to complete the Census paperwork, and we did something similar in the lead-up to the General Election; providing printed resources and displays and encouraging people to exercise their democratic right to vote.



Support Community Events and Programmes:

This theme aims to increase the amount of local community events and programmes to support greater community cohesion and wellbeing.

We continue to support Rotary Kaipātiki's Annual Charity Book Fair by taking donations, assisting with advertising and collections. Besides raising money for charity work in and around Kaipātiki, this event also recycles books in an environmentally appropriate way. In October 2023, the fair sold over 15,000 books and raised \$30,000 to support the local community.

The Centre has supported the Glenfield ANZAC Commemorations for many years and has taken on more responsibility around the event planning and management. This event is now organised and run by Community including the Centre and the Hillcrest Lions with the support of the Kaipātiki Community Facilities Trust, and the Kaipātiki Local Board.

In addition, as part of a joint project between the Centre, the Glenfield Knitters, Rotary Kaipātiki and RSA Birkenhead, six knitted poppy wreaths were produced and distributed for use around the Ward's various ANZAC services. These will be used and reused for many years to come and is a way to reduce the amount of waste produced each year.

NORTH SHORE WARD MEET THE CANDIDATES



LOCAL BODY ELECTIONS 2022

7:30PM - 9:00 PM
THURSDAY 22 SEPTEMBER
MISSION HALL
96 BENTLEY AVENUE, GLENFIELD

proudly presented by





Improve Relationships, Communication and Engagement:

This theme focuses on building good relationships with communities and improving community engagement, communication tools and practices.

There is strength in a combined Kaipātiki-wide approach to community engagement and we continue to be part of the 'Kaipātiki Konnect' social media platform that incorporates all four of the Community Houses and Centres in the Ward as a way to advertise who we are and what we are doing collaboratively in the community. This extends to events that occur across all the facilities including Repair Café, Summer Event programmes, as well as discussions around resiliency, sustainability and emergency response planning.

In 2020, we took over the management of the bookings for the six community billboard locations around the Ward when the Kaipātiki Local Board office closed to the public. Over the last twelve months over twenty local groups, not counting the other Community Houses or Local Board, have accessed these boards in order to advertise their events and programmes.



Promote Community-led Approaches:

This theme seeks to employ community-led approaches that recognise the knowledge, wisdom, and skills of communities and what diverse communities value (such as church and family)

We are working with KCFT to develop an alternative to the Glenfield Santa Parade as there is little appetite in the community to relaunch this event, the health and safety compliance around floats and children is proscriptive and the cost of the traffic management plan is outside current budget parameters.

In the wake of the tragic circumstances around the two extreme weather events in Auckland in January and February, we are now part of the Auckland Northwest Community Emergency Resilience Network and are working alongside the Kaipātiki Community Facilities and Auckland Emergency Management (AEM) to develop an emergency response plan for the Ward. We will shortly be undertaking a facility audit that will be logged in AEM's database in case of the need to mobilise at the Centre, which is ironic as we used to be a Civil Defence Centre. During the emergency we were a location for donations from the public and we worked alongside the Wairau Zero Waste Hub and other Houses to distribute goods to those in need.



Increase Employment, Social Procurement and Social Enterprise:

This theme aims to provide greater support for social enterprises and employment pathways through employment and communications tools and practices.

The Centre has a history of nurturing food start-ups who access us for our Commercial Kitchen facility. For the past three years, we have been the home of an award-winning French Cheesemaker, Anabelle. She is another example of a food provider who we helped support while they were growing their business, and, as is the way of these things, she has spread her wings and shifted to larger premises. We are proud to be able to support local business entrepreneurs and have taken steps to upgrade our facility to make it easier for people to work away from home.



Expand Place-based Approaches:

This theme aims to increase focus and support for place-based approaches. Recognising the importance of whakapapa and connections to place for iwi and hapū.

We have been extremely fortunate to have Te Kōhanga Reo o Ngā Tikanga Pono become one of our tenants here after we were forced to close our Glenfield Early Learning Centre in 2020 as a consequence of the pandemic. We have collaborated with them around Matariki and Te Wiki o te Reo Māori/ Māori Language Week and look forward to other ways we can support the learning of the tamariki and their whanau.



Provide More Support for Community Groups:

This theme aims to improve understanding, access, and availability for different type of support, grants and funding for communities provided by Council and others.

We continue to support local groups who would otherwise be exempt from grant funding by acting as a funding umbrella for them. This has allowed groups like the Local Board and RSA Birkenhead to support the installation of a Little Library at Hillcrest Reserve and for the Glenfield Community Knitters to buy wool for knitting for Hospice, Plunket and the production of six ANZAC wreaths for use at ANZAC commemorations around the Ward.





Address Inequities and the High Cost of Living:

This theme focuses on addressing barriers to inclusion, including reducing inequities including digital inclusions, and find new and innovative ways to help address the high cost of living.

A recent Auckland North Community and Development (ANCAD) report into 'Food Insecurity in Kaipātiki' highlights the need for community groups to share and develop resources that will help address this growing problem. We continue to improve our demonstration Community Garden to help educate people in growing in small containers, using recycled products, the use of worm farms, composting, irrigation systems and water storage. In addition, we are working with other community providers to establish ways we can support people experiencing financial stress and food insecurity.

For the past five years we have hosted Wilson Special School Students from Glenfield College to volunteer here at the Centre. They have tended the community garden, stocked the Free Little Library and helped with basic administration duties. They gain direct experience dealing with and around the public and have always been a joy to work with and support.



Community Venues and Facilities:

This theme is about improving provision and accessibility of community venues and facilities, including libraries, parks and green spaces.

Finally, we continue to work on addressing the weather-tightening issues affecting our building. With the support of the Kaipātiki Local Board, Auckland Council and the Methodist Church of NZ, we had an engineering survey undertaken as well as a report submitted to the Local Board regarding the state of the building.

In brief, there are two areas that need urgent redress and can be repaired in a 'like-for-like' respect and therefore do not require planning consent. We have been seeking professional feedback from persons in the building industry who are familiar with repairing leaky buildings and hope to firm-up costs associated with the repairs in the New Year so we can start the process of soliciting funding applications to the various groups that have supported us financially over the years.

Our aim, as always, is to provide the best possible facility we can to our user groups, tenants and stakeholders and continue to provide services and resources that meet community need.

Room Hire Statistics*

BOOKED HOURS:

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Jul		324	547	406	486	1763
Aug		195	395	444	668	1702
Sep		206	0	407	501	1114
Oct		359	20	411	508	1298
Nov		508	0	453		961
Dec	167	215	93	278		753
Jan	140	215	144	208		707
Feb	254	420	216	515		1405
Mar	278	445	320	702		1745
Apr	0	492	239	427		1158
May	33	790	589	731		2143
Jun	172	726	477	623		1998
Total	1044	4895	3040	5605	2163	16747

PARTICIPANTS:

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Jul		1985	2587	1627	2039	8238
Aug		1090	2179	1793	2615	7677
Sep		507	0	1749	2256	4512
Oct		1968	16	1812	2408	6204
Nov		2685	0	1824		4509
Dec	1006	1114	439	1283		3842
Jan	699	1281	875	985		3840
Feb	1320	1930	838	2121		6209
Mar	1273	2065	1087	2705		7130
Apr	0	2110	946	1662		4718
May	69	3669	1913	2742		8393
Jun	828	3520	1274	2446		8068
Total	5195	23924	12154	22749	9318	73340

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 continue to rebound in the wake of the effects of the pandemic. The largest cohort of user groups continue to be English as a Second Language classes, Counsellors, Religious groups, seminars and workshops through external providers.

**Total Hours Booked –
Increased from 3,040 in
2021/22 to 5,605 in 2022/23**

**Total Visits – Increased from
12,154 in 2021/22 to 22,749
in 2022/23**

* Note: these figures do not include visits to our Tenant Groups: Royal NZ Plunket, Beneficiary Advocacy Information Service, Literacy Aotearoa, or Te Kōhanga Reo o Ngā Tikanga Pono.

Engagement and Customer Service

Enquiries Received, Advice Given, People Referred, and General Assistance Provided 2022/2023

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

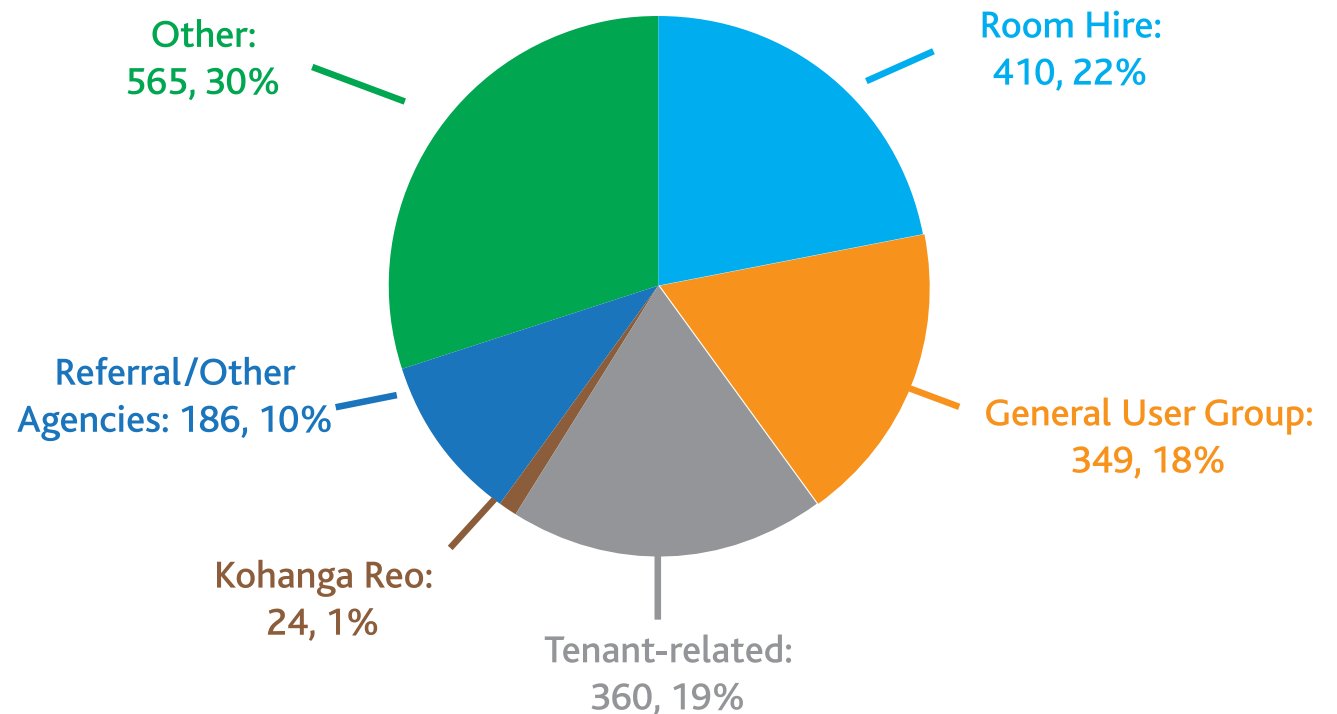
Most of the time they are coming to the Centre for a specific reason related to events, programmes or activations either being run by us or by user groups that have hired space.

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.



Financial Overview

General

2022/2023 demonstrated a much-improved financial position in comparison with the last couple of years. The Centre posted an operating surplus, albeit with various caveats, as we returned to almost normal service provision and room hire. Regular hire groups returned in force with an almost 20% to 55% increase in Room Bookings over the first quarter in comparison to the last two years, with the trend moving into 2024 looking similarly favourable.

As a consequence of Mayor Wayne Brown's November 2022 budget bombshell, we only received a six-month extension of our Community Partners agreement with Council's Community Places, with a further extension agreed in March to be signed-off by the Local Board in November. This process was extremely stressful, occurred with limited consultation, has made planning and budgeting extremely challenging, and highlights the need for alternate funding streams so that when a major financial stakeholder is affected by abrupt changes to their funding model, we are not left out in the cold or unable to continue to trade as a going concern.

Thankfully, we were able to secure operational funding towards staff salaries from Lotteries Community and some capital expenditure funding for repairs and maintenance from the Lion Foundation. We are extremely grateful to both for their ongoing support. In addition, Te Kōhanga Reo o Ngā Tikanga Pono will be with us until at least May 2025 as their rebuild on the Northcote College campus has been delayed, so this provides a degree of certainty around their lease as this is guaranteed by the Ministry of Education.

We continue to pay down debt in the form of the Government Small Business Covid Loan, repayments to the Church for back-rent, and the Ministry of Education for a funding overpayment that occurred around the time we were forced to close our Glenfield Early Learning Centre due to the pandemic.

The weather-tightening class action continues at the Court of Appeal and we are optimistic we will be successful and receive a judgement from the Court before the end of 2023. We receive regular updates from our legal team, however the damage to the building, as estimated by the engineering firm Cove Kinloch working on behalf of Auckland Council and the Kaipātiki Local Board, is well in excess of what we would expect in terms of any settlement.

Instead, we are focussed on remedial measures that will extend the current life of the building for a further ten to fifteen years while Governance and our strategic partners, Council and the Methodist Church of NZ can make decisions in respect of the future of the building and site.

Statement of Financial Performance (Profit and Loss)

The Centre posted an operating surplus of \$41,606 (cf. \$10,982 deficit in 2021/2022 and \$105,582 deficit in 2020/2021) after end-of-year adjustments and depreciation were applied.

The main revenue and expenditure streams behind this are as follows:

- *Combined Room Hire (\$129,679);*
- *Tenancy (\$80,705);*
- *Volunteer and employee related costs (\$93,043).*

Statement of Financial Position (Balance Sheet)

Compared to the previous year, the Centre held \$46K more cash on hand, \$46K lower Debtors, \$50K lower creditors and \$31K lower current liabilities including adjustments arising from the repayment of the Government Small Business Loan, past Mission Hall rental income to the Methodist Church, and the annual Service Agreement with Auckland Council through the Local Board, received early.

Together with the surplus noted above, this resulted in an increase in the total accumulated funds from \$1,416,452 to \$1,458,058 reflecting the operating surplus noted above.

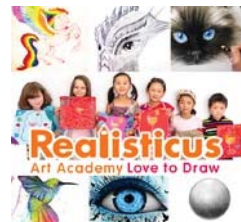
For more detail, please refer to the audited Performance Report, available separately.

Thanks to ~ Our User Groups and Tenants



AA Glenfield

AA North Harbour



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 2023

Prepared by Chapmans Chartered Accountants Limited

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Compilation Report

Glenfield Community Centre Incorporated For the year ended 30 June 2023

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 2023.

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.

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

Dated: 9 August 2023

Entity Information

Glenfield Community Centre Incorporated For the year ended 30 June 2023

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

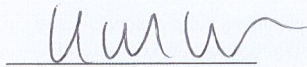
PO BOX 40112, Glenfield, Auckland, New Zealand, 0747

Approval of Financial Report

Glenfield Community Centre Incorporated For the year ended 30 June 2023

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 2023.

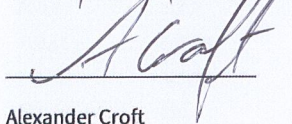
APPROVED



Cleressa Van Niekerk

Chair

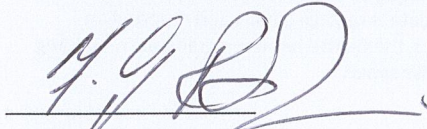
Date 4/10/2023



Alexander Croft

Deputy Chair

Date 4/10/2023



Frankie Godfrey-Robson

Treasurer

Date 4/10/2023

Statement of Service Performance

Glenfield Community Centre Incorporated

For the year ended 30 June 2023

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.

We have entered into a short-term lease arrangement to support Te Kohanga Reo o Nga Tikanga Pono with payments made through the Ministry of Education up until May 2025.

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.

	2023	2022
Description and Quantification of the Entity's Outputs		
Room Hours Booked	5,325	3,040
Tenancy Income	80,705	35,657
Users / Visitors	21,288	12,154
Number of Bookings	2,028	1,177

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 has been gradually rebuilding its client base with many of our regular hire groups and individuals returning to utilise space.

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 (1,894 in 2022/2023 up from 1,112 in 2021/2022) and for what reason: Room Hire 410, General User Group 349, Tenant-related 360, Early Learning Centre/Kohanga Reo 24, Referral to other agencies or services 186 and other 186.

Additional Information

The weather-tightening Class Action continues at the Court of Appeal. We receive regular updates from our legal team and look forward to a positive outcome, however the damage to the building is far in excess of what we would be likely to receive in terms of any settlement. Te Kōhanga Reo o Ngā Tikanga Pono, a Māori-immersion pre-school will be with us for at least another year while building work is progressed at Northcote College. In light of this and various other contingent factors, Governance met for a Strategy Workshop in August to discuss the future of the building and site with a view to planning for the next 10 to 15 years. We continue to pay down our Small Business Loan, money advanced to us during the Covid-lockdown by the Ministry of Education, and rent of the Mission Hall to the Methodist Church. The reduction in funding from Auckland Council via our Kaipatiki Local Board has meant we have a six-month extension of our 2022/2023 Service Agreement up until December 2023, and are awaiting confirmation of what will happen after that. We were largely untouched by the flooding events earlier in the year and worked hard to support our local community over this period while continuing to look for ways to improve resilience in light of an increase in the frequency of climate-related events.

Statement of Financial Performance

Glenfield Community Centre Incorporated
For the year ended 30 June 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	158	2,279
Fees, subscriptions and other revenue from members	1	-	2,215
Revenue from providing goods or services	1	263,594	236,713
Interest, dividends and other investment revenue	1	429	60
Other revenue	1	33,858	129,603
Total Revenue		298,039	370,870
Expenses			
Volunteer and employee related costs	2	93,043	228,519
Costs related to providing goods or service	2	128,638	116,531
Other expenses	2	34,752	36,801
Total Expenses		256,433	381,852
Surplus/(Deficit) for the Year		41,606	(10,982)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Glenfield Community Centre Incorporated

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Bank accounts and cash	3	126,569	44,031
Debtors and prepayments	3	19,415	65,265
Total Current Assets		145,984	109,296
Non-Current Assets			
Property, Plant and Equipment	5	1,433,655	1,469,634
Total Non-Current Assets		1,433,655	1,469,634
Total Assets		1,579,639	1,578,930
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	40,029	90,824
Other current liabilities	4	69,698	49,910
Total Current Liabilities		109,726	140,735
Non-Current Liabilities	4	11,855	21,743
Total Liabilities		121,581	162,477
Total Assets less Total Liabilities (Net Assets)		1,458,058	1,416,452
Accumulated Funds			
Accumulated Fund	7	2,093,471	2,093,471
Accumulated surpluses or (deficits)	7	(635,413)	(677,019)
Total Accumulated Funds		1,458,058	1,416,452

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Glenfield Community Centre Incorporated
For the year ended 30 June 2023

	2023 \$	2022 \$
OPERATING ACTIVITIES		
Cash was provided from:		
Donations, fundraising and other similar revenue	158	2,279
Revenue from providing goods and services	298,030	222,015
Interest, dividend & other investment revenue	429	60
Other Revenue	33,097	186,873
	<u>331,714</u>	<u>411,227</u>
Cash was applied to:		
Volunteer and employee related costs	93,328	240,970
Costs relating to providing goods and services	153,110	160,141
	<u>246,438</u>	<u>401,111</u>
Net cash inflow (outflow) from operating activities	85,276	10,116
INVESTING & FINANCING ACTIVITIES		
Cash was applied to:		
Purchase of fixed assets	1,940	13,721
Repayments of loans borrowed from other parties	798	-
	<u>2,738</u>	<u>13,721</u>
Net cash inflow (outflow) from investing activities	2,738	13,721
NET INCREASE (DECREASE) IN CASH HELD	82,538	- 3,605
Cash and cash equivalents as at 1 July	44,031	47,636
Cash and cash equivalents as at 30 June	<u>126,569</u>	<u>44,031</u>

Statement of Accounting Policies

Glenfield Community Centre Incorporated For the year ended 30 June 2023

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 hall hire income is recorded as revenue in the period it is earned.

Comparatives

There have been a number of prior period comparatives, which have been reclassified to make disclosures consistent with the current year.

Notes to the Performance Report

Glenfield Community Centre Incorporated For the year ended 30 June 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
ELC Donations Received	158	2,279
Total Donations, fundraising and other similar revenue	158	2,279
Fees, subscriptions and other revenue from members		
ELC Fees	-	2,215
Total Fees, subscriptions and other revenue from members	-	2,215
Revenue from providing goods or services		
Auckland Council Contract	53,253	75,702
Bad Debts Recovered	52	-
ELC Portfolios	-	104
ELC Rental Income	-	32,355
ELC Student Placement Income	-	326
Mission Hall Rental	37,250	11,617
MOE Funding	-	34,643
Refund Of Overpayment	(95)	(1,867)
Room Hire	92,429	48,175
Tenancy Income	80,705	35,657
Total Revenue from providing goods or services	263,594	236,713
Interest, dividends and other investment revenue		
Interest Income	429	60
Total Interest, dividends and other investment revenue	429	60
Other revenue		
Grants	30,830	44,078
Ministry of Social Development Covid-19 Wage Subsidy	-	38,360
Covid-19 Resurgence Support Payment	-	44,522
Covid-19 Short Term Absence Payment (STAP)	359	1,050
Other Income	2,669	1,593
Total Other revenue	33,858	129,603
	2023	2022
2. Analysis of Expenses		
Volunteer and employee related costs		
Holiday Pay	(2,164)	(9,297)
KiwiSaver Employer Contributions	2,788	5,502
Wages and Salaries	92,419	232,314
Total Volunteer and employee related costs	93,043	228,519
Costs related to providing goods or services		
ACC	323	668

	2023	2022
Accounting and Audit Fees	6,160	5,350
Advertising	589	612
Bad Debts	35	244
Bank Fees	4	-
Child Consumables	-	39
Cleaning Consumables	2,742	1,020
Cleaning Contractors	29,856	15,508
Communication Expenses	2,739	2,518
Community Project Expenses	268	-
Computer Expenses	2,691	1,951
Educational Consumables	-	10
EFTPOS Rental	661	671
ELC Rental Expense	-	32,355
Events	48	45
Gifts and Meeting Expenses	139	857
Grant Expenses	846	239
Grounds Maintenance	2,040	972
Hall Hire Expenses	21,323	4,929
Insurance	10,040	15,113
Interest on O/D	(1,572)	1,572
IRD Interest	798	-
Light, Power, Heating	6,302	4,695
Loss on Disposal of Asset	1,226	-
Maintenance Contracts	9,074	4,988
Payroll Charges	157	3,153
Postage	7	6
Printing & Stationery	3,828	3,335
Rates and Water Rates	3,497	2,883
Repairs and Maintenance	15,107	5,432
Security	4,510	4,360
Staff Amenities	88	230
Subs & Membership	1,058	88
Sundries/General	28	-
Waste Disposal	4,024	2,687
Total Costs related to providing goods or services	128,638	116,531
Other expenses		
Depreciation	34,752	36,801
Total Other expenses	34,752	36,801

2023 2022

3. Analysis of Assets

Bank accounts and cash

Glenfield CC - 00	97,166	15,057
Glenfield CC - 52	29,403	28,974

	2023	2022
Petty Cash Float	-	-
Total Bank accounts and cash	126,569	44,031
Debtors and prepayments		
Debtors	18,089	66,535
Prepaid Insurance	1,326	(1,270)
Total Debtors and prepayments	19,415	65,265
	2023	2022

4. Analysis of Liabilities

Creditors and accrued expenses		
GST	9,445	19,414
Sundry Creditors	30,583	11,951
Redundancy Pay Due	-	10,006
Income in Advance	-	49,454
Total Creditors and accrued expenses	40,029	90,824
Other current liabilities		
A.C.C Accrual	-	582
Accruals	8,341	28,524
Holiday Pay Accrual	6,982	9,146
IRD Business Loan Current Portion	11,657	11,657
Lottery Grants Board	42,717	-
Total Other current liabilities	69,698	49,910
Other non-current liabilities		
IRD Small Business Loan	11,855	21,743
Total Other non-current liabilities	11,855	21,743
	2023	2022

5. Property, Plant and Equipment

Buildings		
Buildings at cost	2,212,956	2,212,956
Accumulated depreciation - buildings	(820,757)	(792,125)
Total Buildings	1,392,199	1,420,832
Furniture and Fittings		
Furniture and fittings owned		
Appl, Furn & Fixt Cntr at Cost	190,523	190,523
ELC Outdoor at cost	25,325	29,484
ELC Indoor At Cost	12,504	12,504
Office Equipment	10,764	10,764
Total Furniture and fittings owned	239,117	243,275
Accumulated depreciation - furniture and fittings owned		
Less Accumulated Depreciation on Appl, Furn & Fixt Cntr at Cost	(155,050)	(150,730)

	2023	2022
Less Accumulated Depreciation on ELC Outdoor	(22,952)	(25,291)
Less Accumulated Depreciation on ELC Indoor	(10,738)	(9,823)
Less Accumulated Depreciation on Office Equipment	(8,920)	(8,630)
Total Accumulated depreciation - furniture and fittings owned	(197,660)	(194,473)
Total Furniture and Fittings	41,456	48,802
Total Property, Plant and Equipment	1,433,655	1,469,634

6. Impairment of Assets

In 2022, Auckland Council, through its Service Investment and Programming department within Regional Services and Strategy, commissioned a senior building surveyor from Cove Kinloch to undertake an updated review of the Centre and provide the Kaipātiki Local Board with a report. The report concluded repairs to the monolithic cladding system ("Harditex") cannot be undertaken without the removal of the roof, which amounts to a complete rebuild. The best case scenario is for the Centre to undertake urgent maintenance on two sections of the building, expected as a rough order of cost to be in the range of \$90K.

As noted in the document: "Depending on the outcome of the [Court of Appeal] case, either GCC or Council demolishes the facility and ends lease. If funding is not found for urgent maintenance we can expect GCC to run the facility until the building fails or maintenance costs become prohibitive in 2 to 3 years. The local board has not made such a large grant available to a community group in the last 10 years at least, but it would extend the usability of the building possibly until 2035."

Work now focuses on acquiring a series of building repair estimates to be used to approach external funding bodies in the hope this work can begin as soon as possible. Otherwise, the organisation remains a going concern, meeting its KPI's and delivering services to the Community at almost pre-pandemic levels. The building value is stated at cost and no impairment has been recorded to date as the cost of remediation remains uncertain at this stage. The Class Action continues at the Court of Appeal and it is hoped a judgment will be made available by the end of 2023.

	2023	2022
7. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,416,452	1,427,434
Accumulated surpluses or (deficits)	41,606	(10,982)
Total Accumulated Funds	1,458,058	1,416,452
Total Accumulated Funds	1,458,058	1,416,452

8. Commitments

There are no commitments as at 30 June 2023 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2023 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. 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

Opinion

We have audited the performance report of Glenfield Community Centre Incorporated (the entity), which comprises the statement of financial position as at 30 June 2023, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2023, 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 2023, 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 2023 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

Note 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 Class Action continues at the Court of Appeal and it is hoped a judgment will be made available by the end of 2023. The audit report for the year ended 30 June 2022 contained a qualification on the basis that we were unable to obtain sufficient appropriate audit evidence as to the impact of the weather tightness issue on the recoverable amount of the building. As this matter is still unresolved, our opinion on the current period's performance report is also modified because of the possible effect of this matter on the current period's figures.

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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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.

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
 - 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.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 entity information, financial statements and service performance information, including the disclosures, and whether the entity information, financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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.

This description forms part of our independent auditor's report.

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 Audit (NZ) Limited

Auckland
9 October 2023