

**GLENFIELD**  
Community Centre

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

**2023~2024**  
**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 Ora, Mauri Te Ora  
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



**Raymond Tan**  
**Chair 2023/2024**

Tēnā koutou katoa

It is a pleasure to present my first Chairperson's Annual Report after taking over from Cleressa Van Niekerk halfway through the 23/24 financial year. It would have been a very difficult transition if not for the support and enthusiasm of the Centre staff and Board members to ensure the Centre continues to deliver its services to the community professionally and positively.

The Board and Management are committed to current best practices in governance and to creating a safe and comfortable environment for our Staff and Community. There are currently four vacancies, and we desperately need new members with fresh ideas and a passion to contribute to the Glenfield Community.

The Board has decided to continue meeting every two months instead of monthly meetings to accommodate the commitments of two new sub-committees that meet regularly outside the scheduled bi-monthly meetings. The Finance & Property sub-committee is tasked with overseeing financial, and property matters to ensure the Centre remains financially sustainable. The Policy sub-committee is responsible for ensuring the currency and relevance of policies and practices that ensure legislative compliance at all times. There are many discussions that happen outside the formal meetings where improvement ideas are developed, and issues dealt with promptly.

With around 100 registered members of the society, the board is keen to improve the utilisation of the Centre, which has been around 18% on average over the last few years. This is well below the expectations of the Methodist Church as the asset and lease owner and the Kaipātiki Local Board as a major funder of our activities. There are many reasons for our situation. With the current economic situation and the ongoing building issues, the Centre would not be financially viable without the ongoing support of our members, sponsors, donors, and various charitable organisations.

It is the 110th anniversary of the Methodist Mission Hall in 2025, and we look forward to celebrating its significant contribution to the Community for more than a century. We aim for a better performance for the next period 24/25 and are very hopeful that things will only improve for 2025.

The Board is currently working towards a strategic plan for 2025-2027 and exploring options to address these challenges through collaboration with other community facilities, for-profit and not-for-profit organisations, revisiting our operating model and assessing the capabilities of both our Staff and Governance members. Many societies such as ours are facing dwindling memberships and low engagement, and discovering an incorporated society may no longer be the best legal entity. There is the option for us to transition to a charitable trust that focuses more on purpose than membership and move away from a member-led volunteer model that has been in decline over the last twenty years. There is also the option that we close the Centre entirely when it can no longer pay its bills or meet its ongoing liabilities. Hence, please contact the Board and join us if you have great ideas on how this Centre can remain sustainable and better provide services for the community.

I wish you all a very happy holiday season and a prosperous New Year.

Ngā mihi nui

Dr Raymond Tan  
CMIInstD FCIS

# Centre Manager's Report

2023/24 reflects a year of recovery, growth, and community strengthening. Operations remained stable, despite challenges, and efforts were focused on securing future sustainability.

Staffing remained steady throughout the year. The Manager's medical leave prompted the creation of a comprehensive 'How To' guide for the position, ensuring business continuity during any future absences. Financially, the Centre saw improvements, thanks to successful grant applications. Funding from the Lion Foundation provided \$15,450 for essential repairs, while a grant from the Auckland Council Climate Sustainability Fund enabled the Centre to host sustainable cooking workshops. Looking ahead, a multi-year funding application to the Department of Internal Affairs is in progress to support future budgets.

Much of the year's efforts went into addressing both immediate and long-term maintenance needs. From Wi-Fi improvements to roof and cladding repairs, the Centre worked to enhance the user experience while also planning major building repairs to address the external cladding issues.

On the health and safety front, improvements included removing Phoenix palm trees, fixing electrical issues, anti-skid treatments for the courtyard tiles, and various electrical repairs. Fire exit safety and signage were also reviewed to ensure compliance with updated standards when renewing the Building Warrant of Fitness.

In terms of communication and marketing, the Centre expanded its outreach through social media and regular newsletters. Events like Matariki celebrations and ANZAC Day commemorations helped further engage the community, while the 'Kaipātiki Konnect' programme strengthened ties with other local community houses and facilities.

The Centre's partnerships with key stakeholders like the Kaipātiki Local Board, Auckland Council, and other community facilities were crucial in supporting local initiatives. These collaborations included long-term planning submissions and involvement in emergency response and food sustainability workshops. Partnerships with Special Olympics North Harbour, Rotary Kaipātiki, and the Glenfield Community Knitters further demonstrated the Centre's commitment to the wellbeing of the local community.

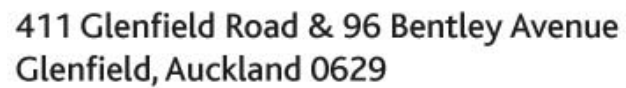
The Governance team worked on updating key policies, including cyber security and risk management. The Centre also successfully re-registered under the new Incorporated Societies Act 2022 and continues to develop a solid policy framework for future operations.

As the Centre prepares for the eventual departure of Te Kohanga Reo o Nga Tikanga Pono in 2025/26, opportunities to attract new tenants and diversify revenue streams are being explored to ensure continued financial sustainability. Strengthening community connections and highlighting the Centre's vital role in Glenfield life remain a priority.

In conclusion, the Centre has made significant strides in financial recovery, infrastructure improvements, and community engagement. Looking ahead, it is well-positioned to continue being a vital resource for the community. Finally, a heartfelt thank you to my dedicated staff and Governance team whose support, wisdom, and hard work have been essential in keeping the Centre running smoothly and ensuring its ongoing success.

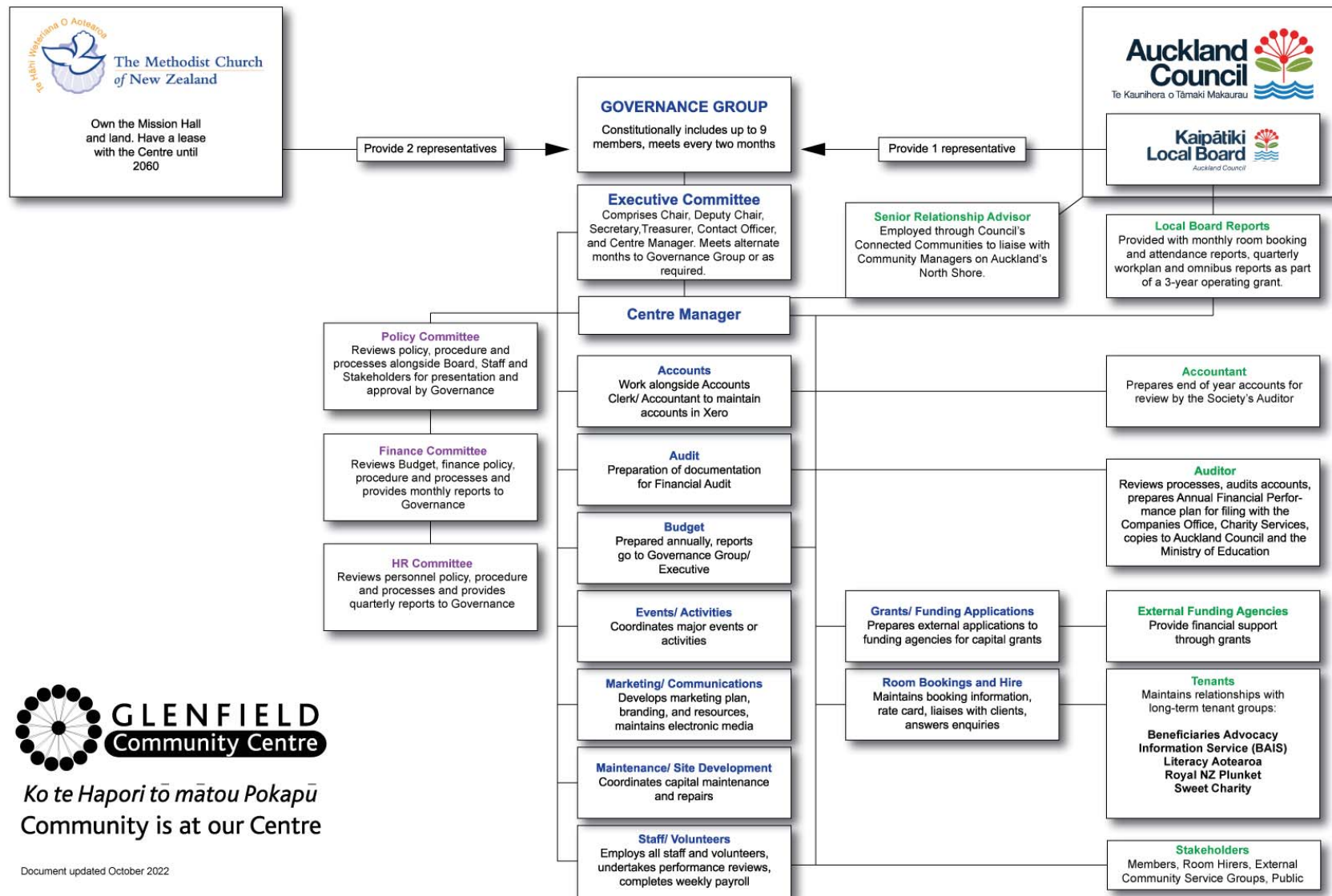


**Nigel Green**  
**Centre Manager**





# 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.



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

Document updated October 2022

# Meet Our Team~Governance



**Raymond Tan**  
**Chair**

Raymond became Chair in 2023. He is a certified governance professional with over 20 years experience involved with several not-for-profit organisations, and is a chartered member of the Institute of Directors and a fellow of Governance NZ.



**Andrew Shaw**  
**Deputy-Chair**

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.



**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.



**Alex Croft**  
**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.



**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 Subcommittee.



**Erica Hannam**  
**Kaipātiki Local Board Appointee**

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 Appointee**

Bruce is appointed by the Methodist Church to Governance in 2021.



# 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 Justice of the Peace of NZ.



**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

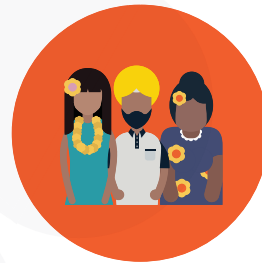
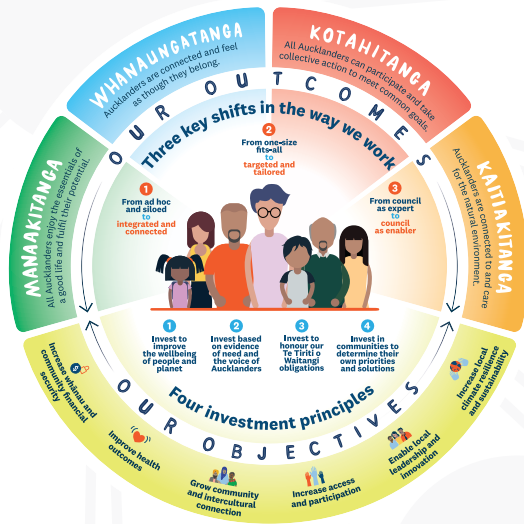
Room Bookings/Hire, Marketing/Communications, Maintenance/Security

Last updated November 2022

# 2023~2024 Highlights

## Ngā Hāpori Momoho ~ Thriving Communities:

Auckland Council's Ngā Hāpori Momoho ~ Thriving Communities strategy is central to the way we approach our services and community support. Throughout 2023/24, we aligned many of our activities with the strategy's key themes, which include promoting wellbeing, fostering Te Ao Māori, supporting local initiatives, and more.



### 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.*

In partnership with Te Kōhanga Reo o Ngā Tikanga Pono, English Language Partners, and Glenfield Library, we produced a series of workshops and visual teaching aids for Matariki. The events were educational and inclusive, with multilingual resources in Te Reo, English, and Mandarin, helping both ESOL learners and the wider community understand the significance of the stars in the Māori calendar. In addition, children at

local ECE centres participated by decorating Puriri moth masks during the festival, further connecting them with Te Ao Māori.



### Strengthen Community Voices:

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

We played an active role in ensuring our community remained engaged with democratic processes. During the Census, we encouraged participation by working closely with our three ESOL providers, ensuring students were supported in completing their paperwork. This initiative was extended to the lead-up to the General Election, where we provided resources in multiple languages and displayed important information throughout the Centre, empowering all to have their say.





## 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.*

Our collaboration with Rotary Kaipātiki continued to be strong, as we supported their Annual Charity Book Fair by assisting with donations and advertising. Over 15,000 books were sold, raising \$30,000 to benefit local initiatives. In another long-standing tradition, the Centre took on a greater role in coordinating the Glenfield ANZAC Commemoration, alongside Hillcrest Lions and Kaipātiki Community Facilities Trust,

ensuring the event ran smoothly. The knitted poppy wreaths produced with RSA Birkenhead and Glenfield Knitters became a lasting symbol of our collective memory.



## Improve Relationships, Communication and Engagement:

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

We remained involved in the 'Kaipātiki Konnect' platform, working collaboratively with the four Community Houses and Centres to share events and resources. In addition, our management of community billboards helped over twenty local groups promote

their events across the Ward, allowing for greater community reach. Our active presence in local discussions around sustainability and resilience, particularly after the 2022 January/February flooding, demonstrated the importance of ongoing engagement.



## 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)*

In response to Auckland's extreme weather events, the Centre is now part of the Auckland Northwest Community Emergency Resilience Network. Working alongside the 'Kaipātiki Local Board, Auckland Emergency Management (AEM), KCFT and community facilities across Kaipātiki, we are developing an emergency response plan

for the Ward and preparing the Centre for future mobilisations, drawing on its history as a former Civil Defence Centre.



Photo







## 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.*

We proudly supported a local French cheesemaker, who started her award-winning business in our Commercial Kitchen. Her success story exemplifies how the Centre fosters small enterprises. As she grew, she expanded into larger premises, but we continue to welcome new food entrepreneurs into our space, helping them start their businesses in a supportive environment.



## 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.*



Our partnership with Te Kōhanga Reo o Ngā Tikanga Pono has grown stronger over time. We supported their work by collaborating on cultural events like Matariki and Māori Language Week, providing a nurturing environment for tamariki and their whānau to thrive.



## 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.*

Through our role as a funding umbrella, we helped groups like RSA Birkenhead and Glenfield Knitters access grants they wouldn't qualify for independently. Projects like the installation of a Little Library at Hillcrest Reserve and purchasing materials for community knitting demonstrated how we enable local initiatives to thrive.



## 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.*

We responded to the rising cost of living by enhancing our Community Garden, teaching people how to grow their own food in small spaces using recycled materials. Our partnerships with local food banks and participation in food sustainability

discussions allowed us to provide practical solutions to those facing food insecurity. Working with Wilson Special School students, we also provided volunteering opportunities, helping them gain valuable work experience at the Centre.



## Improve Community Venues and Facilities:

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

Addressing long-standing weather-tightness issues in our building remains a priority. With support from the Kaipātiki Local Board, Auckland Council, and the Methodist Church of NZ, we are preparing for necessary repairs. We are also seeking professional advice on long-term solutions, ensuring our venue remains a safe and welcoming space for all.



# Room Hire Statistics\*

This information is collected as part of the Centre's Service Agreement with Auckland Council and reported to their statistics division monthly.

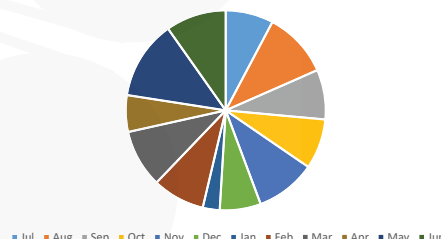
As can be seen, Booked Hours and Participation have grown significantly over the past year. The largest cohort of user groups continue to be English as a Second Language classes, Counsellors, Religious groups, seminars and workshops through external providers.

**Total Hours Booked –**  
Increased by **671** from **5,605**  
in 2022/23 to **6,276** in  
2023/24 or **12%**

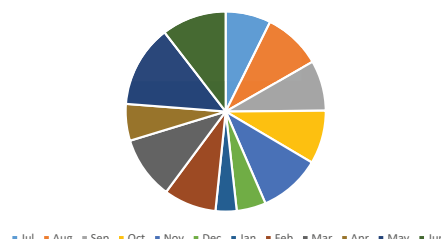
**Total Visits/Participants –**  
Increased by **5,124** from  
**22,749** in 2022/23 to **27,873**  
in 2023/24 or **23%**

\* 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.

ROOM BOOKINGS 2023/2024



PARTICIPANTS 2023/2024



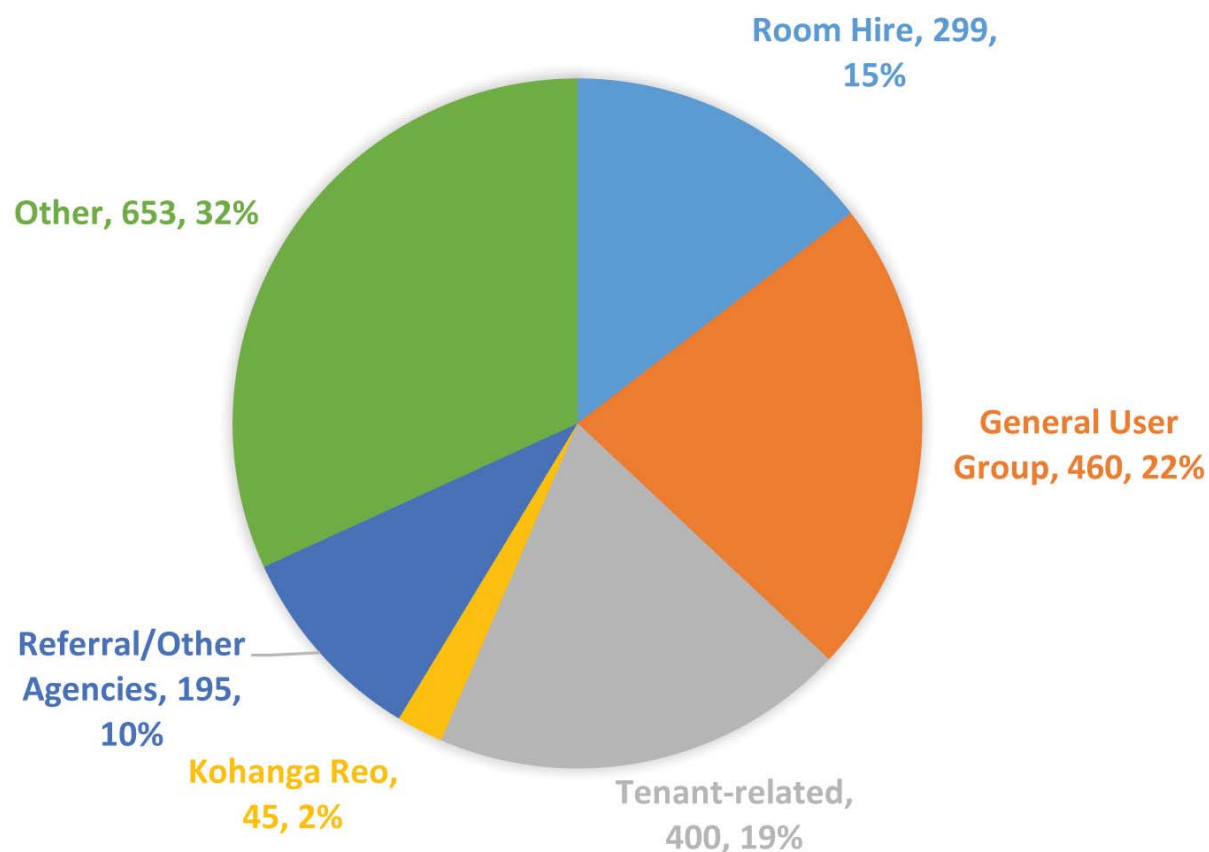
ROOM BOOKINGS					
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Jul		324	547	406	486
Aug		195	395	444	670
Sep		206	-	407	505
Oct		359	20	411	508
Nov		508	-	453	612
Dec	167	215	93	278	417
Jan	140	215	144	208	172
Feb	254	420	216	515	531
Mar	278	445	320	702	588
Apr	-	492	239	427	372
May	33	790	589	731	801
Jun	172	726	477	623	614
Total	1,044	4,895	3,040	5,605	6,276

PARTICIPANTS					
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Jul		1,985	2,587	1,627	2,039
Aug		1,090	2,179	1,793	2,620
Sep		507	-	1,749	2,271
Oct		1,968	16	1,812	2,408
Nov		2,685	-	1,824	2,787
Dec	1,006	1,114	439	1,283	1,319
Jan	699	1,281	875	985	950
Feb	1,320	1,930	838	2,121	2,372
Mar	1,273	2,065	1,087	2,705	2,826
Apr	-	2,110	946	1,662	1,653
May	69	3,669	1,913	2,742	3,707
Jun	828	3,520	1,274	2,446	2,921
Total	5,195	23,924	12,154	22,749	27,873



# Engagement and Customer Service

## Enquiries Received, Advice Given, People Referred, and General Assistance Provided 2023/2024



Thousands of people visit the Centre each year for various reasons. Many come to attend events, programmes, or activities run either by us or by groups hiring our spaces. Others may come to hire rooms, ask about our tenants, or seek information about the services offered here.

Occasionally, people mistake us for the Library, Council office, Citizens Advice Bureau, or believe they can pay rates or get assistance with dog licenses, legal matters, or see a Justice of the Peace. Some visitors simply need to be referred to other agencies, seek advice, are enrolling in ESOL courses, or may be lost and need directions.

We are committed to offering a welcoming, community-focused service, ensuring that everyone who comes to us finds the help and support they need.

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

# Financial Overview

## Statement of Financial Performance (Profit and Loss)

For the 2023/2024 period, the Centre reported an operating surplus of \$40,058 (cf. \$41,606 in 2023).

Key revenue sources included:

- *Combined Room Hire: \$107,245*  
(cf. \$92,429 in 2023);
- *Tenancy Income: \$77,656*  
(cf. \$80,705 in 2023); and
- *Volunteer and Employee Costs: \$112,606*  
(cf. \$93,043 in 2023).

Total revenue was \$360,961, an increase from \$298,039 in 2023, driven by room hire and grants. Costs related to providing goods and services also increased to \$175,302, up from \$128,638 in 2023, reflecting the rising cost of operations, including maintenance and utilities.

## Statement of Financial Position (Balance Sheet)

As of 30 June 2024, the Centre's total assets stood at \$1,596,743, a slight increase from \$1,579,639 in 2023. The Centre's cash position improved significantly, with cash on hand increasing to \$185,141 from \$126,569. This improvement reflects both higher revenue generation and ongoing efforts to manage liabilities effectively.

Total liabilities decreased to \$98,628 from \$121,581 in 2023, primarily due to repayments on the IRD Business Loan and reduced creditors. The Centre's accumulated funds increased to \$1,498,116 from \$1,458,058, reflecting its continued financial recovery and stability.

## General

The Glenfield Community Centre continued to show strong financial recovery in 2023/2024, posting an operating surplus for the second consecutive year. The Centre recorded a surplus of \$40,058, slightly lower than the previous year's \$41,606, reflecting stable operations despite ongoing challenges.

Room hire and tenancy income remained key revenue sources, with a notable increase in overall room bookings and user participation. Total revenue from providing goods and services increased to \$272,427 from \$263,594 in 2023, a positive indicator of the Centre's operational recovery. Additional revenue from grants, including \$84,207 from external funding bodies like the Lion Foundation, further supported operations.

Despite revenue growth, the Centre continues to navigate challenges related to funding uncertainty. The Auckland Council budget cuts in late 2022 introduced a six-month extension to the Centre's Community Partnership agreement, making long-term financial planning more complex. However, ongoing relationships with funders like Lotteries Community and the Ministry of Education for Te Kōhanga Reo o Ngā Tikanga Pono's tenancy provided a degree of stability.

The Centre continues to focus on reducing liabilities, including repaying the Government Small Business Loan and other historic debts. Strategic priorities for the coming year include securing new tenants to further diversify revenue streams and continuing to address building maintenance concerns.

## Looking Ahead

The Centre remains committed to addressing long-term building maintenance issues, particularly the weather-tightness challenges highlighted in Auckland Council's report. While awaiting a decision on the class action lawsuit, the Centre is actively exploring funding options to carry out essential repairs. The 2024/2027 Strategic Plan will focus on reducing reliance on Council funding, attracting long-term tenants, and optimising the commercial kitchen as a revenue stream.

*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 2024

Prepared by Chapmans Chartered Accountants Limited



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# Compilation Report

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

Compilation Report to the Governance 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 2024.

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: 11 September 2024

# Entity Information

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

### 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 7 member Governance Group elected by our membership (2023 9 members). 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

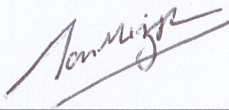


# Approval of Financial Report

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

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 2024.

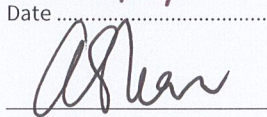
APPROVED



Raymond Tan

Chair

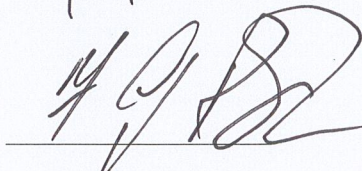
Date 8/10/24



Andrew Shaw

Deputy Chair

Date 8/10/24



Frankie Godfrey-Robson

Treasurer

Date 08/10/2024

# Statement of Service Performance

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

### 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.

	2024	2023
<b>Description and Quantification of the Entity's Outputs</b>		
Room Hours Booked	6,287	5,325
Tenancy Income	77,656	80,705
Users / Visitors	27,839	21,288
Number of Bookings	2,583	2,028

### 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 the number of hours the Centre is in use. This data is recorded daily and reported on monthly.

### Additional Output Measures

On a daily basis we track information around the various inquiries we field at our reception. In addition to the number of visitors this gives a clearer picture of the number of persons we see (2,052 in 2023/2024 up from 1,894 in 2022/2023) and for what reason: Room Hire 299, General User Group 460, Tenant-related 400, Kohanga Reo 45, Referral to other agencies or services 195 and other 653.

## Additional Information

We await the summary judgement from the Court of Appeal around the weather-tightening class action and have begun work to address two sections of the building that were highlighted in a report prepared by Auckland Council's Regional Services and Strategy department for the Kaipātiki Local Board to give them some scope on the financial extent of the damage and provide an option review.

With a strategic review undertaken by our Governance Board in August 2023, an updated Strategic Plan for 2024 to 2027 focuses on continuing to connect with and support our Community, develop a risk management 'Plan B' for the Centre, to increase our long-term tenancy in order to spread our financial risk by targeting other social (not-for) profits that increase community wellbeing and align with our values, and look at ways we can increase the utilisation of our commercial kitchen.

We have seen a general uptick in respect to the numbers of persons visiting and hiring space and are looking at ways we can diversify our funding streams in order to reduce the reliance on Auckland Council funding in response to their budget cuts. We continue to pay down debt and reduce our overall level of liability and are part of a group tasked with developing an Emergency Response Plan for the Kaipātiki Ward to assist in future climate-related emergencies.



# Statement of Financial Performance

Glenfield Community Centre Incorporated

For the year ended 30 June 2024

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	-	158
Revenue from providing goods or services	1	272,427	263,594
Interest, dividends and other investment revenue	1	806	429
Other revenue	1	87,728	33,858
<b>Total Revenue</b>		<b>360,961</b>	<b>298,039</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	112,606	93,043
Costs related to providing goods or service	2	175,302	128,638
Other expenses	2	32,995	34,752
<b>Total Expenses</b>		<b>320,903</b>	<b>256,433</b>
<b>Surplus/(Deficit) for the Year</b>		<b>40,058</b>	<b>41,606</b>

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 2024

	NOTES	30 JUN 2024	30 JUN 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	185,141	126,569
Debtors and prepayments	3	10,942	19,415
<b>Total Current Assets</b>		<b>196,083</b>	<b>145,984</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,400,660	1,433,655
<b>Total Non-Current Assets</b>		<b>1,400,660</b>	<b>1,433,655</b>
<b>Total Assets</b>		<b>1,596,743</b>	<b>1,579,639</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	68,357	82,746
Other current liabilities	4	29,518	26,981
<b>Total Current Liabilities</b>		<b>97,875</b>	<b>109,726</b>
Non-Current Liabilities	4	752	11,855
<b>Total Liabilities</b>		<b>98,628</b>	<b>121,581</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,498,116</b>	<b>1,458,058</b>
<b>Accumulated Funds</b>			
Accumulated Fund	7	2,093,471	2,093,471
Accumulated surpluses or (deficits)	7	(595,355)	(635,413)
<b>Total Accumulated Funds</b>		<b>1,498,116</b>	<b>1,458,058</b>

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 2024

	2024 \$	2023 \$
<b>OPERATING ACTIVITIES</b>		
<b>Cash was provided from:</b>		
Donations, fundraising and other similar revenue	-	1,384
Revenue from providing goods and services	281,089	298,030
Interest, dividend & other investment revenue	806	429
Other Revenue	87,653	33,097
	<u>369,548</u>	<u>332,940</u>
<b>Cash was applied to:</b>		
Volunteer and employee related costs	106,618	93,328
Costs relating to providing goods and services	193,811	147,984
	<u>300,429</u>	<u>241,312</u>
<b>Net cash inflow (outflow) from operating activities</b>	<u>69,119</u>	<u>91,628</u>
<b>INVESTING &amp; FINANCING ACTIVITIES</b>		
<b>Cash was applied to:</b>		
Purchase of fixed assets	-	-
Repayments of loans borrowed from other parties	10,547	9,090
	<u>10,547</u>	<u>9,090</u>
<b>Net cash inflow (outflow) from investing activities</b>	<u>10,547</u>	<u>9,090</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<u>58,572</u>	<u>82,538</u>
Cash and cash equivalents as at 1 July	126,569	44,031
<b>Cash and cash equivalents as at 30 June</b>	<u>185,141</u>	<u>126,569</u>



# Statement of Accounting Policies

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

### 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 \$5,000,000. 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	2% - 40% DV
Furniture and Fittings	6% DV – 50% 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.

## **Reclassification on Comparative Amounts**

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

# Notes to the Performance Report

## Glenfield Community Centre Incorporated For the year ended 30 June 2024

	2024	2023
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
ELC Donations Received	-	158
<b>Total Donations, fundraising and other similar revenue</b>	-	158
<b>Revenue from providing goods or services</b>		
Auckland Council Contract	54,851	53,253
Bad Debts Recovered	-	52
Mission Hall Rental	32,752	37,250
Refund Of Overpayment	(75)	(95)
Room Hire	107,245	92,429
Tenancy Income	77,656	80,705
<b>Total Revenue from providing goods or services</b>	<b>272,427</b>	<b>263,594</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	806	429
<b>Total Interest, dividends and other investment revenue</b>	<b>806</b>	<b>429</b>
<b>Other revenue</b>		
Grants	84,207	30,830
Covid-19 Short Term Absence Payment (STAP)	-	359
Other Income	3,521	2,669
<b>Total Other revenue</b>	<b>87,728</b>	<b>33,858</b>
	2024	2023

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
Holiday Pay	5,988	(2,164)
KiwiSaver Employer Contributions	3,114	2,788
Wages and Salaries	103,504	92,419
<b>Total Volunteer and employee related costs</b>	<b>112,606</b>	<b>93,043</b>
<b>Costs related to providing goods or services</b>		
ACC	79	323
Accounting and Audit Fees	6,833	6,160
Advertising	2,888	589
Bad Debts	-	35
Bank Fees	-	4
Cleaning Consumables	1,722	2,742
Cleaning Contractors	32,773	29,856
Communication Expenses	3,488	2,739
Community Project Expenses	410	268
Computer Expenses	4,119	2,691



	2024	2023
EFTPOS Rental	658	661
Events	1,580	48
Gifts and Meeting Expenses	120	139
Grant Expenses	19,032	846
Grounds Maintenance	3,451	2,040
Hall Hire Expenses	17,923	21,323
Insurance	17,941	10,040
Interest on O/D	-	(1,572)
IRD Interest	555	798
Light, Power, Heating	6,422	6,302
Loss on Disposal of Asset	-	1,226
Maintenance Contracts	7,096	9,074
Payroll Charges	-	157
Postage	18	7
Printing & Stationery	4,571	3,828
Rates and Water Rates	3,654	3,497
Repairs and Maintenance	28,557	15,107
Security	7,237	4,510
Small Equipment	720	-
Staff Amenities	129	88
Subs & Membership	(877)	1,058
Sundries/General	5	28
Waste Disposal	4,197	4,024
<b>Total Costs related to providing goods or services</b>	<b>175,302</b>	<b>128,638</b>
<b>Other expenses</b>		
Depreciation	32,995	34,752
<b>Total Other expenses</b>	<b>32,995</b>	<b>34,752</b>

	2024	2023
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Glenfield CC - 00	154,932	97,166
Glenfield CC - 52	30,209	29,403
Petty Cash Float	-	-
<b>Total Bank accounts and cash</b>	<b>185,141</b>	<b>126,569</b>
<b>Debtors and prepayments</b>		
Debtors	9,502	18,089
Prepayments	1,440	1,326
<b>Total Debtors and prepayments</b>	<b>10,942</b>	<b>19,415</b>

2024                      2023

#### 4. Analysis of Liabilities

##### Creditors and accrued expenses

GST	5,447	9,445
Lottery Grants Board	34,380	42,717
Sundry Creditors	28,529	30,583
<b>Total Creditors and accrued expenses</b>	<b>68,357</b>	<b>82,746</b>

##### Other current liabilities

A.C.C Accrual	90	-
Accruals	4,800	8,341
Holiday Pay Accrual	12,971	6,982
IRD Business Loan Current Portion	11,657	11,657
<b>Total Other current liabilities</b>	<b>29,518</b>	<b>26,981</b>

##### Other non-current liabilities

IRD Small Business Loan	752	11,855
<b>Total Other non-current liabilities</b>	<b>752</b>	<b>11,855</b>

2024                      2023

#### 5. Property, Plant and Equipment

##### Buildings

Buildings at cost	2,212,956	2,212,956
Accumulated depreciation - buildings	(848,774)	(820,757)
<b>Total Buildings</b>	<b>1,364,182</b>	<b>1,392,199</b>

##### Furniture and Fittings

##### Furniture and fittings owned

Appl, Furn & Fixt Cntr at Cost	190,523	190,523
ELC Outdoor at cost	25,325	25,325
ELC Indoor At Cost	12,504	12,504
Office Equipment	10,764	10,764
<b>Total Furniture and fittings owned</b>	<b>239,117</b>	<b>239,117</b>

##### Accumulated depreciation - furniture and fittings owned

Less Accumulated Depreciation on Appl, Furn & Fixt Cntr at Cost	(158,916)	(155,050)
Less Accumulated Depreciation on ELC Outdoor	(23,426)	(22,952)
Less Accumulated Depreciation on ELC Indoor	(11,179)	(10,738)
Less Accumulated Depreciation on Office Equipment	(9,116)	(8,920)
<b>Total Accumulated depreciation - furniture and fittings owned</b>	<b>(202,638)</b>	<b>(197,660)</b>

<b>Total Furniture and Fittings</b>	<b>36,479</b>	<b>41,456</b>
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<b>Total Property, Plant and Equipment</b>	<b>1,400,660</b>	<b>1,433,655</b>
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## 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 of 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 the 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 or above pre-pandemic levels.

The building value is stated at cost and no impairment has been recorded to date as the full cost of remediation remains uncertain at this stage and Governance are considering their options. The Class Action is now complete at the Court of Appeal and it is hoped a judgment will be made available before the end of 2024.

	2024	2023
<b>7. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	1,458,058	1,416,452
Accumulated surpluses or (deficits)	40,058	41,606
<b>Total Accumulated Funds</b>	<b>1,498,116</b>	<b>1,458,058</b>
<b>Total Accumulated Funds</b>	<b>1,498,116</b>	<b>1,458,058</b>

## 8. Commitments

There are no commitments as at 30 June 2024 (Last year - nil).

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 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**

#### **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 2024, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2024, and the statement of accounting policies and other explanatory information.

#### **Qualified Opinion on the financial information**

In our opinion, except for the 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 2024, 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 performance report gives a true and fair view of the service performance of Glenfield Community Centre Incorporated for the year ended 30 June 2024 in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### **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 is now complete at the Court of Appeal and it is hoped a judgment will be made available by the end of 2024. The audit report for the year ended 30 June 2023 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 and the IESBA Code. 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 reportin 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*

**William Buck Audit (NZ) Limited**

Auckland

8 October 2024