Performance Report

Glenfield Community Centre Incorporated

For the year ended 30 June 2025

Prepared by Chapmans Chartered Accountants Limited

Contents

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

Compilation Report

Glenfield Community Centre Incorporated

For the year ended 30 June 2025

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 2025. 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

82b Level 1, Northwest Shopping Centre

7 Fred Taylor Drive

Westgate

Auckland 0618

Dated: 10 November 2025

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

Entity information

Name of entity	*Glenfield Community Centre Incorporated*
Entity identifier	*CC22509*
Type of entity	*Social (not-for) profit incorporated society with charitable status*
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*
Entity's governance arrangements	*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 (2024: 7 members). We own the building and lease the land from the Methodist Church of NZ alongside Auckland City Council up to 2060.*
Other entities controlled by the entity	*None*
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.*

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
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Statement of Service Performance

Description of medium to long term objectives

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 2027.

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.

Description of significant activities	**Quantity**	
	Current year	**Last year**
Room Hours Booked	6,349	6,287
Tenancy Income	85,391	77,656
Users / Visitors	30,815	27,839
Number of Bookings	2,573	2,583

This Statement has been prepared with an audit engagement, and should be read in conjunction with the attached notes and audit report.

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

FINANCIAL INFORMATION
Statement of financial performance

Revenue	**Note**	**Current year $**	**Last year $**
Government service delivery grants/contracts	1	76,604	54,851
Non-government service delivery grants/contracts	1	70,546	84,207
Revenue from commercial activities	1	236,113	221,098
Interest, dividends and other investment revenue	1	3,169	806
Total revenue		**386,432**	**360,961**
Expenses			
Employee remuneration and other related expenses	2	108,066	112,735
Expenses related to commercial activities	2	205,668	193,423
Grants and donations made	2	23	-
Other expenses	2	10,644	14,745
Total expenses		**324,401**	**320,903**
Surplus/(Deficit)		**62,031**	**40,058**

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Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

FINANCIAL INFORMATION
Statement of financial position

Assets	Note	Current year $	Last year $
Current assets			
Cash and short-term deposits	3	226,179	185,141
Debtors and prepayments	3	23,094	10,942
Total current assets		**249,273**	**196,083**
Non-current assets			
Property, plant and equipment	5	1,368,892	1,400,660
Total non-current assets		**1,368,892**	**1,400,660**
Total assets		**1,618,165**	**1,596,743**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	30,413	46,386
Employee costs payable	4	10,351	17,861
Deferred revenue	4	17,253	34,380
Total current liabilities		**58,018**	**98,628**
Total Liabilities		**58,018**	**98,628**
Net assets (total assets less total liabilities)		**1,560,147**	**1,498,116**
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,560,147	1,498,116
Total Accumulated Funds		**1,560,147**	**1,498,116**

This performance report has been approved by those charged with governance.

Date		Date	
Signature		Signature	
Name		Name	
Position		Position	

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Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

FINANCIAL INFORMATION
Statement of cash flows

	Current year	Last year
Cash flows from operating activities	**$**	**$**
Cash received:		
Government service delivery grants/contracts	85,079	89,705
Non-government service delivery grants/contracts	68,537	82,127
Gross sales from commercial activities	259,401	260,158
Interest, dividends and other investment receipts	3,169	806
Total receipts	**416,186**	**432,796**
Cash payments:		
Employee remuneration and other related payments	115,330	110,217
Payments related to commercial activities	220,959	184,415
Grants and donations paid	26	
Other payments	27,392	32,087
Total payments	**363,707**	**326,719**
Net cash flows from operating activities	**52,480**	**106,077**
Cash flows from other activities		
Cash payments:		
Repayments of loans from other parties	11,441	11,102
Capital distributed to owners	-	36,403
Net cash flows from other activities	**(11,441)**	**(47,506)**
Net increase/(decrease) in cash	41,038	58,571
Opening cash	**185,141**	**126,569**
Closing cash	**226,179**	**185,141**

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

Statement of Accounting Policies

Basis of preparation
This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than $5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Treatment of GST
The entity is registered for GST and all amounts are recorded on a GST exclusive basis, except for Debtors and Creditors 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.

Cash and short-term deposits
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.

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

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

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.

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.

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
Rounded to	*Rounded to the nearest dollar*

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Government service delivery grants/contracts	Auckland Council Contract	76,104	54,851
	Ministry of Education	500	-
	Total	**76,604**	**54,851**

Category	Analysis	Current year	Last year
Non-government service delivery grants/contracts	Community Projects Income	476	-
	Z - Good in the Hood	743	
	Hillcrest Lions Club	1,000	200
	Kaipatiki Project	1,200	250
	Lotteries Grants	67,127	67,217
	Highbury House	-	1,300
	Lion Foundation		15,240
	Total	**70,546**	**84,207**

Category	Analysis	Current year	Last year
Revenue from commercial activities	Mission Hall Rental	42,492	32,752
	Refund Of Overpayment	(183)	(75)
	Room Hire	106,810	107,245
	Tenancy Income	85,391	77,656
	Other Income	1,602	3,521
	Total	**236,113**	**221,098**

Category	Analysis	Current year	Last year
Interest, dividends and other investment revenue	Interest Income	3,169	806
	Total	**3,169**	**806**

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
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Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	Holiday Pay	(4,843)	5,988
	Kiwisaver Employer Contributions	3,034	3,114
	Wages and Salaries	109,285	103,504
	Professional Development	380	-
	Staff Amenities	199	129
	Uniforms & Immunisation	11	-
	Total	**108,066**	**112,735**

Category	Analysis	Current year	Last year
Expenses related to commercial activities	ACC	199	79
	Advertising	348	2,888
	Cleaning Consumables	3,769	1,722
	Cleaning Contractors	32,566	32,773
	Communication Expenses	2,852	3,488
	Community Project Expenses	775	410
	Computer Expenses	2,999	4,119
	Depreciation	31,768	32,995
	EFTPOS Rental	658	658
	Events	-	1,580
	Grant Expenses	21,417	19,032
	Ground Maintenance	3,076	3,451
	Hall Hire Expenses	25,831	17,923
	Insuance	16,856	17,941
	Light, Power, Heating	6,569	6,422
	Maintenance Contracts	13,969	7,096
	Postage	19	18
	Printing & Stationery	4,763	4,571
	Rates and Water Rates	4,002	3,654
	Repairs and Maintenance	27,940	28,557
	Small Equipment	875	720
	Subs & Membership	44	(877)
	Sundries/General	187	5
	Waste Disposal	4,186	4,197
	Total	**205,668**	**193,423**

Category	Analysis	Current year	Last year
Grants and donations made	Donations Paid	23	-
	Total	**23**	**-**

Category	Analysis	Current year	Last year
Other expenses	Accounting and Audit Fees	2,945	6,833
	Bank Fees	20	120
	Gifts and Meeting Expenses	293	-
	IRD Interest	216	555
	Security	7,170	7,237
	Total	**10,644**	**14,745**

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
For the year ended	*30 June 2025*
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Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	Glenfield CC - 00	35,301	154,932
	Glenfield CC - 52	30,743	30,209
	Glenfield CC - 72	102,635	-
	Glenfield CC - 73	57,500	-
	Petty Cash Float	0	0
	Total	**226,179**	**185,141**

Category	Analysis	Current year	Last year
Debtors and prepayments	Debtors	23,094	9,502
	Prepayments	-	1,440
	Total	**23,094**	**10,942**

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
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Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	GST	7,313	5,447
	Sundry Creditors	22,132	28,529
	IRD Small Business Loan	968	12,410
	Total	**30,413**	**46,386**

Category	Analysis	Current year	Last year
Employee costs payable	A.C.C. Accrual	99	90
	Wage Accruals	2,125	4,800
	Holiday Pay Accrual	8,128	12,971
	Total	**10,351**	**17,861**

Category	Analysis	Current year	Last year
Deferred revenue	Lottery Grants Board	17,253	34,380
	Total	**17,253**	**34,380**

Performance Report

Entity Name *Glenfield Community Centre Incorporated*

For the year ended *30 June 2025*

Rounded to *Rounded to the nearest dollar*

Note 5 - Property, Plant and Equipment

	Current year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Buildings	1,364,182	-	-	(27,422)	-	1,336,760
Furniture and fixtures	36,478	-	-	(4,346)	-	32,132
Total	**1,400,660**	**-**	**-**	**(31,768)**	**-**	**1,368,892**

	Last year					
Asset Class	**Opening Carrying Amount**	**Purchases**	**(Disposals)**	**(Depreciation and Impairment)**	**Revaluation Movements**	**Closing Carrying amount**
Buildings	1,392,199	-	-	(28,017)	-	1,364,182
Furniture and fixtures	41,456	-	-	(4,978)	-	36,478
Total	**1,433,655**	**-**	**-**	**(32,995)**	**-**	**1,400,660**

Performance Report

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For the year ended	*30 June 2025*
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Note 6 - Accumulated Funds

	Current year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	1,498,116	-	-	-	-	1,498,116
Surplus/(Deficit)		62,031					62,031
Closing balance	**-**	**1,560,147**	**-**	**-**	**-**	**-**	**1,560,147**

	Last year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Property, Plant and Equipment Revaluation Reserves**	**Investment Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	1,458,058	-	-	-	-	1,458,058
Surplus/(Deficit)		40,058					40,058
Closing balance	**-**	**1,498,116**	**-**	**-**	**-**	**-**	**1,498,116**

Performance Report

Entity Name *Glenfield Community Centre Incorporated*

For the year ended *30 June 2025*

Rounded to *Rounded to the nearest dollar*

Note 7 - Commitments and Contingencies

Commitments
There are no commitments as at balance date (last year - nil)

Contingent Liabilities and Guarantees
There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Performance Report

Entity Name	*Glenfield Community Centre Incorporated*
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Note 8 - Deferred Revenue

				Deferred Amount	
Description	**Purpose and nature of the documented expectations over future use**	**Date documented expectations are expected to be satisfied**	**Original Amount $**	**Current year $**	**Last year $**
Lottery Grants Board	Cover of salary for Community Centre Manager to enable the delivery of engagement activities, events and programmes that promote collective well-being for the community	26/03/2026	50,000	17,253	34,380
	Total		**50,000**	**17,253**	**34,380**

Note 9 - Related Party Transactions

There were no significant transactions, or any other transactions requiring disclosure, involving related parties during the financial year. (Last year - Nil)

Note 10 - Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.