

Supplemental Agenda for a meeting of the Creative Communities Scheme Assessment Committee to be held in the Council Chambers, District Office, 15 Galileo Street, Ngaruawahia on **THURSDAY 26 SEPTEMBER 2019** commencing at **10.00am**.

Information and recommendations are included in the reports to assist the Committee in the decision making process and may not constitute Council's decision or policy until considered by the Committee.

The following information is provided to support the noted applications:

5. CREATIVE COMMUNITIES SCHEME ASSESSMENTS

5.1	Tamar Lazarus – The Soundsystem Project NZ Additional Information and Letter of Support (Attachment)	2
5.3	Te Kauwhata & Districts Information & Support Centre Incorporated – Arts Programme Audited Performance Report to Year Ending 31 March 2019 and Independent Audit Report	6
5.7- 5.10	Twin Rivers Community Art Centre – Twin Rivers Art Centre Incorporated Financial Statements for Year Ending 31 March 2019	27
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GJ Ion
CHIEF EXECUTIVE

5.1 Tamar Lazarus – The Soundsystem Project NZ

Additional Information and Letter of Support (Attachment)

From: Funding

Sent: Monday, 16 September 2019 9:40 a.m.

To: 'catherine.m.lang@gmail.com'; 'judi@rakaumanga.school.nz'; Delwyn Abraham1; Lianne Van Den Bemd; 'soaneskm@xtra.co.nz'; Rose Gray; Stephanie Henderson; 'tillybarmt@gmail.com'; 'clairedubosky@fastmail.fm'; Rob Mcguire

Subject: Further information relating to item 5.1 - Tamar Lazarus

Hi

Below and attached please find further information relating to item 5.1 – Tamar Lazarus.

This information was requested from the applicant to support their application.

Please note, we are requesting further information from Twin Rivers, Friendship House and Te Kauwhata & Districts Information and Support Centre Incorporated, regarding their latest set of audited accounts - we'll distribute these once they've been received.

Regards
Funding Team

Tamar Lazarus <soundsystem.nz@gmail.com> wrote:

Thank you Sandra,

1) Here is the full budget summary; some of the gear does need to be bought new however we are working on securing speakers and speaker cables from a donator as well as some wood for building and as much materials we can secure with local and national donations first! This summary is including all we need:

Power:

1 x deep cycled battery priced at **\$379** / *recycled attained price may vary*

<https://www.rvworldstore.co.nz/comec-12v-100ah-agm-battery>

Amp Rack:

2 x Pioneer GM - D9705 2000W amplifiers priced at **\$300 each = \$620 plus postage**

<https://www.ebay.com/itm/NEW-Pioneer-GM-Digital-Series-GM-D9705-2000-Watt-5-Channel-Class-D-Car-Amplifier-/153357685905> (*also considering using x 3 older style amps is possible*)

1 x Mini DSP for processing and crossover **\$204 plus postage**

<https://www.amazon.com/miniDSP-2x4-HD/dp/B01I4NWRNM>

Speakers:

-2 x 10" scoops

-2 x 10" mid tops with 2" compression drivers (passive internal crossover, where possible we use neodymium drivers to save on weight)

-Speakers and XRL cables

TBC, looking for donations. Around \$1000-1500

Gear hire:

Turntables and microphones Hire; **TBC**, donation for use where possible

Build materials:

Secure local / national supplier company sponsorship; Ideally all the wood and building accessories donated; **(\$500-\$800 approx.)**

Building / Preparation; 10 hours at **\$40 per hour = \$400 time maybe donated by Raglan local builder**

Teaching / Facilitators;

overseas facilitator: 4 hours a day x 6 days at **\$50 per hour = \$1200 } x 2 people = \$2400**

Local facilitator: 5 hours x 4 days at **\$35 per hour = \$700**

Guest Performer for introduction day;

DJsx3 = **\$50 per hour for 5 hours = 250 }x 3 people = \$750**

Petrol cost to transport gear, collet gear / teachers;

For fuel economy at 6ltr/100kms at \$2.2 per litre = **\$50 x 4 vehicles = \$200 Auckland to Raglan.**

Extra vehicle costs estimated extra **\$200** for gear collections

Coordinator/ project manager/Admin fees: 50 hours at \$25 =1,250

Accommodation for overseas guests at Solscape retreat provided by Solscape

Marketing fees / flyers / promotion: TBC, Local sponsorship for posters, free internet promotion, T-shirts for participates donated by Local business

Insurance: TBC , currently overseas facilitators are covered by insurance for teaching overseas and need to apply the insurance for working in NZ

Venue hire : Raglan school no cost

Total Projected Cost of Project: \$9,403NZ dollars approx.

2) we are not charging the students as we would like to offer this project to students who may not be able to afford it, That is why we are applying for a different avenues for funds, if successful we will share the info of how much funds and who from we have been successful to acquire, at present 'Creative Communities' is the first application we made. After presenting our project to the management of Sounsplash festival they were interested to support during their event in January and will look into a donation for the project from them, we are assisted by the 'Raglan Naturally' group in making more contacts and application locally and nationally.

3) If we are not successful at achieving our financial goals these are our options:

- run the project and when it is done sell the soundsystem to a local business (meaning the children involved in the project will loose access and ownership to it for future projects and development, which is not ideal but means we may still be able to run)
- return funds donated to local bodies if total budget not reached

4) Letter of support; I have sent a request to Raglan Area School teachers for a letter of support, I will send it as soo as I receive it !

Thank you Sandra

Hope this is clear and helpful, let me know if there is anything else you require or any clarifications needed.

Naaku Noa,

Tamar Lazarus

Admin and project coordinator
The Soundsystem Project NZ
Empowering Sound Creative Youth

On Mon, Sep 2, 2019 at 12:31 PM Funding <funding@waidc.govt.nz> wrote:

Hi Tamara

1. Can you please provide the following?

- Gear - Battery, Amps, speaker and cable - \$2,703: are these items to be purchase new or be hired?
- Facilitators & builder fee- Overseas and local facilitators, MCs and DJs - \$4,250: Please supply a full quote and breakdown for these items.

2. Please complete Project Income section, e.g. what fee each student will be paying to attend the programme and the amount you are requesting from CCS.

3. If the project is not fully funded, how will the shortfall be met?

4. Can you please supply letter of support for the project.

Kind Regards

Sandra van der Westhuizen



Raglan Area School

TE KURA A ROHE O WHAINGAROA

To whom it may concern

I am writing in support of the exciting and engaging once in a life time opportunity for our students to be involved in the Youth Music Workshop Programme. This opportunity which involves music making, sound system building, making music videos, MCing and DJing is a once in a life time possibility! This opportunity for our students will have an incredible impact on our students lives. They will have a variety of learning opportunities which will support our students passions, wellbeing and provide career possibilities.

As a school we cannot always offer such rich learning opportunities and the possibility of having our students work creatively with well renowned music artist in a creative and musical environment is an exciting prospect. Being a small community its fantastic that these musicians are giving Whaingaroa youth this experience. It is through our eclectic and musical community that this is possible. This connection between our community and our students is so important keeping our students engaged, motivated, connected and ensures that their wellbeing is catered for.

Our school is willing to support this initiative by offering our resources; workshop, hall, fundraising and advertising leading up to the event and of course teacher support. We have no way of supporting this event financially but we will 100% support our students, the process and ensure that this workshop is successful! We have worked very hard to build Music as an option in our school and have some very exciting up and coming musicians who showcased their skills recently at our school talent quest.

This event will have a positive spinoff for both our students and community. Inspiring our students to reach their potential and follow their creative dreams and seeing the creative process from song writing, construction of speakers, video editing, and performing. This workshop will bring great enjoyment for our community and for our students who are not involved as they will see their fellow students performing and excelling. We are grateful for any assistance you can provide us in making this workshop a possibility.

Respectfully

Joseph Rao

Senior Teacher

Raglan Area School

**5.3 Te Kauwhata & Districts Information & Support Centre Incorporated
– Arts Programme
Audited Performance Report to Year Ending 31 March 2019 and Independent
Audit Report**

Annual Report

Te Kauwhata & Districts Information & Support Centre

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Entity Information

Te Kauwhata & Districts Information & Support Centre For the year ended 31 March 2019

Legal Name of Entity

Te Kauwhata & Districts Information & Support Centre Incorporated

Entity Type and Legal Basis

Charitable Trust registered under the Incorporated Societies Act 1908 and registered under the Charities Act 2005.

Registration Number

CC26227

Entity's Purpose or Mission

To identify the welfare needs in our community and respond with a quality service which provides support and builds resilience. We do this by:

- offering practical, financial, emotional and social support to our community;
- empowering individuals and families with a strength based approach;
- meeting the needs of others with empathy, discretion and an attitude of non-judgement;
- providing a safe and effective Community House where all are welcome;
- encouraging participation and remaining relevant to the evolving needs of our community; and
- remaining accountable and further develop our funding programme to ensure our ongoing economic viability.

Entity Structure

We have a strong 23 year history of providing social services and support in our area and we aim to continue this well in to the future. Our legal entity remains Te Kauwhata & Districts Information & Support Centre Inc., however we are operating as Te Kauwhata Community House as this name is easily identified by the community as a place for support.

Our governance committee have overall responsibility for all aspects of our service, they are dedicated group of community members, who provide both strategic and practical support in the running of the Te Kauwhata Community House. There are currently 6 Executive Committee members, who meet 11 times per year. Our Chairperson has the Staff Liaison portfolio, providing his support in all staff related matters as required. In addition, there is a Treasurer and a Health and Safety Officer who take the lead role in these areas of the organisation.

Main Sources of Entity's Cash and Resources

We received funding via government agencies; Ministry of Social Development, The Community Organisations Grants Scheme, NZ Lottery Grants as well as several other funding groups such as Len Reynolds Trust, WEL Energy Trust and The Trusts Community Foundation.

Main Methods Used by Entity to Raise Funds

The main method of raising funds is through applications to government agencies and funding groups. An additional source of funds is through donations from within our local community.

Entity's Reliance on Volunteers and Donated Goods or Services

Our 7 Executive Committee members are solely volunteers. In addition we have a volunteer Financial Mentor, two volunteers who support us at the Community House and nine volunteer drivers for the Community transport. There are eight volunteers who prepare, cook and serve the luncheon club food.

Telephone

07 826 4303

Physical and Postal Address

Te Kauwhata Community House
1A Waerenga Road
TE KAUWHATA 3710

Email Address

tk.disc@xtra.co.nz

Statement of Service Performance

Te Kauwhata & Districts Information & Support Centre For the year ended 31 March 2019

Description of Entity's Outcomes

Building Financial Capability - Community members increase their financial literacy and are empowered to improve their situation.

Strengthening Families - Coordination of agencies to support families to move forwards in a positive way.

Counselling Clinic - Community Members are able to access support with Drug and Alcohol counselling as well as general counselling as required.

Foodbank- We are able to supply emergency food supplies to family's who are struggling and need help in this way. When shortage of food is a repeat issue, people are encouraged to engage with a Financial Mentor to work through a way to seeing an improvement in their situation.

We had an average of 532 enquiries or accesses to our services and/or information per month last year. We provide information to our local long term residents, new community members and visitors to our town. We manage a Local Directory of services, organisations and businesses, offer information packs to new residents and provide a varied range of other information and support services, with a policy of referring people to an appropriate organisation in situations where we can't meet their needs ourselves. Community Participation remains our focus with these services.

We have Hospice Equipment as well as various items of mobility equipment available free for our community members to utilise, enabling them to remain comfortable in their home environment.

With our CV Preparation, Job Board, Internet Access we provide ways for our community members to expand their networks and grow in confidence.

Description and Quantification of the Entity's Outputs

	Actual 2019	Budget 2019	Actual 2018
Budget Service - Sessions	91	106	125
Strengthening Families - families	0	2	0
Frozen Meals - Meals	487	210	220
Luncheon Club - members	36	36	36
Counselling - sessions	225	170	168
Children's Day - people attended	600	600	600
Welcome in Packs - received by people	15	30	39
CV Preparations - completed for clients	16	15	22
Foodbank - food parcels received	107	130	132
Information - people received information	1639	1650	1651
Rural Women NZ Transport to Medical	288	250	244
Appointments - clients			

Additional Output Measures

We follow our guiding procedures regarding response times and meeting peoples needs to ensure that we are operating in an effective way. Our total volunteer hours for the financial year were 1450 which is an average of nearly 30 hours per week of people generously donating their time to our organisation and community members.

Statement of Financial Performance

Te Kauwhata & Districts Information & Support Centre
For the year ended 31 March 2019

	NOTES	2019	2018
Revenue			
Donations, fundraising and other similar revenue	1	624,058.13	117,403.00
Fees, subscriptions and other revenue from members	1	3,812.60	3,572.08
Revenue from providing goods or services	1	7,030.61	2,582.29
Interest, dividends and other investment revenue	1	143.93	98.02
Total Revenue		635,045.27	123,655.39
Expenses			
Expenses related to public fundraising	2	-	5,217.02
Volunteer and employee related costs	2	68,795.72	60,093.74
Costs related to providing goods or service	2	37,163.06	30,490.78
Other expenses	2	27,543.60	28,080.48
Total Expenses		133,502.38	123,882.02
Surplus/(Deficit) for the Year		501,542.89	(226.63)



These financial statements are to be read in conjunction with the accompanying Notes. These financial statements have been audited.


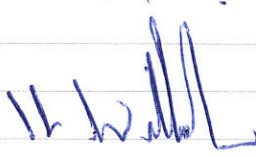
Statement of Financial Position

Te Kauwhata & Districts Information & Support Centre

As at 31 March 2019

	NOTES	31 MAR 2019	31 MAR 2018
Assets			
Current Assets			
Cash & Bank Balances	3	214,192.62	60,431.04
Accounts Receivable	3	20.00	260.00
GST Receivable		-	1,414.29
Prepayments		1,782.25	832.05
Inventories	3	131.29	131.29
Total Current Assets		216,126.16	63,068.67
Non-Current Assets			
Property, Plant and Equipment		359,598.12	6,223.69
Total Non-Current Assets		359,598.12	6,223.69
Total Assets		575,724.28	69,292.36
Liabilities			
Current Liabilities			
Payables & Accruals	4	7,254.86	5,325.60
GST Payable		2,959.77	-
Total Current Liabilities		10,214.63	5,325.60
Total Liabilities		10,214.63	5,325.60
Total Assets less Total Liabilities (Net Assets)		565,509.65	63,966.76
Accumulated Funds			
Accumulated surpluses or (deficits)	6	565,509.65	63,966.76
Total Accumulated Funds		565,509.65	63,966.76

This performance report has been approved by the Committee, for and on behalf of Te Kauwhata & Districts Information & Support Centre:

Date: 27/3/19	Date: 27/3/19
Signature: 	Signature: 
Name: STEPHEN NELSON	Name: COLIN ANTHONY WILLATS
Position: CHAIRPERSON	Position: TREASURER



These financial statements are to be read in conjunction with the accompanying Notes. These financial statements have been audited.

Statement of Cash Flows

Te Kauwhata & Districts Information & Support Centre
For the year ended 31 March 2019

	2019	2018
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	635,110.04	123,653.33
Interest, dividends and other investment receipts	143.93	98.02
Total Cash was received from:	635,253.97	123,751.35
Net GST		
GST	4,478.88	(151.68)
Cash was applied to:		
Payments to suppliers and employees	129,430.46	124,099.92
Total Cash was applied to:	129,430.46	124,099.92
Net Cash Flows from Operating Activities	510,302.39	(500.25)
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Proceeds from loans borrowed from other parties	37,210.50	-
Total Cash was received from:	37,210.50	-
Cash was applied to:		
Payments to acquire property, plant and equipment	356,165.43	-
Repayments of loans borrowed from other parties	37,585.88	-
Total Cash was applied to:	393,751.31	-
Net Cash Flows from Investing and Financing Activities	(356,540.81)	-
Net Increase/ (Decrease) in Cash	153,761.58	(500.25)
Cash Balances		
Cash and cash equivalents at beginning of period	60,431.04	60,931.29
Cash and cash equivalents at end of period	214,192.62	60,431.04
Net change in cash for period	153,761.58	(500.25)



These financial statements are to be read in conjunction with the accompanying Notes. These financial statements have been audited.

Statement of Accounting Policies

Te Kauwhata & Districts Information & Support Centre For the year ended 31 March 2019

Reporting Entity

Te Kauwhata & Districts Information & Support Centre is a charitable trust, registered under the Incorporated Societies Act 1908 and registered under the Charities Act 2005.

The performance report of Te Kauwhata & Districts Information & Support Centre has been prepared according to generally accepted accounting practice in New Zealand as determined by the External Reporting Board.

The Charitable trust is involved in providing Community Information & Support Services.

Statement of Compliance and 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.

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by charitable trust, unless otherwise stated in the Specific Accounting Policies

The information is presented in New Zealand dollars. All values are rounded to the nearest \$.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

Revenue Recognition

Revenue is recognised when goods are despatched to the customer or services provided to the customer. Grants and Donations are recognised when received.

Inventories

Inventories are recognised at lower of cost and net realisable value, determined on a first-in first-out basis.

Trade Receivables

Trade Receivables are recognised at estimated realisable value.



Property, Plant & Equipment

Property, plant and equipment is recognised at cost less aggregate depreciation. 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.

All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

The following estimated depreciation rates/useful lives have been used:

Buildings	0.0%
Land	0.0%
Plant & Equipment	7.5% to 60.0%
Furnishing	4.0% to 60.0%
Motor Vehicles	30.0%

Gains and losses on disposal of fixed assets are taken into account in determining the net result for the year.

Income Tax

Under Section CW 42 of the Income Tax Act 2007, the Entity is exempt from taxation as a non profit organisation. The Entity is registered under the Charities Commission.

Goods and Services Tax (GST)

Revenues and expenses have been recognised in the performance report exclusive of GST except that irrecoverable GST input tax has been recognised in association with the expense to which it relates. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST. Charitable trust is registered for GST.

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.



Notes to the Performance Report

Te Kauwhata & Districts Information & Support Centre For the year ended 31 March 2019

2019 2018

1. Analysis of Revenue

Donations, fundraising and other similar revenue

DISC

COGS - Operational Costs	12,000.00	10,000.00
Community Waikato - Len Reynolds Trust	-	4,000.00
Community Waikato - Tindall Fund	1,500.00	-
Donations Received	15,397.30	5,948.90
Donations Received - Doctor Visits	-	1,000.00
Donations Received - Foodbank	60.00	50.00
Donations Received - 21st Celebrations	-	6,628.00
FACS - Information	9,024.56	8,996.00
Grants & Donations	10,268.00	-
Hamilton Community Trust	-	5,000.00
Lottery Community Facilities - Building Purchase	262,362.00	-
NZ Lottery Grant - Operating Costs	45,000.00	-
Norah Howell Charitable Trust	2,500.00	3,000.00
Other Income - 21st Celebrations	-	11,961.52
Te Kauwhata Community Association - Building Purchase	10,000.00	-
Te Kauwhata Lions Club - Building Purchase	4,000.00	-
The Trusts Community Foundation	7,000.00	5,000.00
Transpower New Zealand Ltd - Building Purchase	17,391.30	-
Trust Waikato	20,000.00	15,000.00
Trust Waikato - Building Purchase	40,000.00	-
Waikato District Council - Building Purchase	50,000.00	-
Waikato District Council	434.78	10,000.00
WEL Energy Trust - Operating Costs	10,000.00	12,000.00
Total DISC	516,937.94	98,584.42

Budget Service Te Kauwhata

FACS - Budget Service Te Kauwhata	7,570.77	6,594.38
Total Budget Service Te Kauwhata	7,570.77	6,594.38

Budget Service Meremere

FACS - Budget Service Meremere	2,523.61	3,500.00
Total Budget Service Meremere	2,523.61	3,500.00

Children's Day

Grants & Donations	6,550.00	4,645.50
DV Bryant Trust	1,000.00	1,000.00
Tindall Rural Fund	500.00	500.00
Waikato District Council	500.00	-
Total Children's Day	8,550.00	6,145.50



	2019	2018
Community Car		
Grants & Donations	1,978.00	-
Rural Women NZ Inc. - Te Kauwhata Branch	27,390.58	-
Waikato District Health Board	6,773.23	-
Total Community Car	36,141.81	-
Counselling Clinic		
Hamilton Community Trust	6,000.00	-
Total Counselling Clinic	6,000.00	-
Hospice		
Grants & Donations	-	478.70
Total Hospice	-	478.70
Strengthening Families		
FACS - Strengthening Families	2,100.00	2,100.00
Total Strengthening Families	2,100.00	2,100.00
Main Street Building		
Grants & Donations	38,734.00	-
Total Main Street Building	38,734.00	-
Toi Ako Arts Programme		
Waikato District Council	5,500.00	-
Total Toi Ako Arts Programme	5,500.00	-
Total Donations, fundraising and other similar revenue	624,058.13	117,403.00
Fees, subscriptions and other revenue from members		
Luncheon Club		
Luncheon Fees	3,150.44	2,926.96
Raffles & Sundry	662.16	645.12
Total Luncheon Club	3,812.60	3,572.08
Total Fees, subscriptions and other revenue from members	3,812.60	3,572.08
Revenue from providing goods or services		
DISC		
Computer Training, Typing & Photocopying	130.43	1.74
Life Skills - First Aid Course	782.61	-
Room Hireage	2,088.71	1,104.33
Total DISC	3,001.75	1,106.07
Frozen Meals		
Frozen Meals	3,520.16	1,711.31
Opening Stock - Frozen Meals	(131.29)	(366.38)
Closing Stock - Frozen Meals	131.29	131.29
Total Frozen Meals	3,520.16	1,476.22
Toi Ako Arts Programme		
Attendance Fees	508.70	-
Total Toi Ako Arts Programme	508.70	-
Total Revenue from providing goods or services	7,030.61	2,582.29



Interest, dividends and other investment revenue

DISC		
Interest Received	143.93	98.02
Total DISC	143.93	98.02
Total Interest, dividends and other investment revenue	143.93	98.02

2019 2018

2. Analysis of Expenses**Expenses related to public fundraising**

DISC		
Activity Expenses - 21st Celebrations	-	5,046.51
Advertising & Promotion - 21st Celebrations	-	170.51
Total DISC	-	5,217.02
Total Expenses related to public fundraising	-	5,217.02

Volunteer and employee related costs

DISC		
ACC Levies	131.77	147.59
Wages	66,142.86	57,433.09
Wages - Cleaner	94.03	795.31
Total DISC	66,368.66	58,375.99

Budget Service Te Kauwhata

Wages	1,812.00	1,161.50
Total Budget Service Te Kauwhata	1,812.00	1,161.50

Budget Service Meremere

Wages	615.06	556.25
Total Budget Service Meremere	615.06	556.25

Total Volunteer and employee related costs

68,795.72 60,093.74

Costs related to providing goods or services

DISC		
Administration Expenses - Client Travel & Support	-	29.60
Administration Expenses - Meeting Travel	301.92	92.66
Advertising & Promotion	271.00	885.31
Catering	182.65	157.12
Doctor Visits	312.62	174.78
Electricity	1,679.43	1,467.10
Foodbank Purchases	3,612.10	4,192.56
Laundry & Cleaning	586.98	-
Life Skills - First Aid	1,036.14	127.83
Minor Equipment Purchases	325.17	-
Repairs & Maintenance - General	8.70	89.06
Repairs & Maintenance - Plant & Equipment	49.00	186.19
Staff Training - Travel Expenses	88.06	88.06
Travelling Expenses	-	21.88
Total DISC	8,453.77	7,512.15



	2019	2018
Budget Service Te Kauwhata		
Foodbank Purchases	2,524.18	2,502.05
Insurance	310.00	-
Magazines, Journals & Periodicals	28.26	-
Money Mates Courses	144.54	-
Staff Training & Conferences	-	(625.83)
Travelling Expenses	-	623.82
Total Budget Service Te Kauwhata	3,006.98	2,500.04
Budget Service Meremere		
Foodbank Purchases	1,373.10	2,096.76
Money Mates Courses	77.36	-
Travelling Expenses	300.44	1,036.37
Total Budget Service Meremere	1,750.90	3,133.13
Children's Day		
Activity Expenses - Entertainment	4,560.23	4,395.00
Refreshments - Food & Drink	945.97	784.01
Total Children's Day	5,506.20	5,179.01
Community Car		
Fuel & Oil	1,607.66	-
Insurance	963.85	-
Minor Equipment Purchases	47.83	-
Motor Vehicle Expenses	7.83	-
Motor Vehicle Expenses - Personal Vehicles	276.92	-
Repairs - Community Car	290.00	-
Total Community Car	3,194.09	-
Counselling Clinic		
Repairs & Maintenance - Furniture & Fittings	-	172.17
Tutor Expenses	8,010.00	7,380.00
Total Counselling Clinic	8,010.00	7,552.17
Frozen Meals		
Purchases - Frozen Meals	3,708.39	1,948.67
Total Frozen Meals	3,708.39	1,948.67
Hospice		
Materials	17.38	114.70
Travelling Expenses	-	260.87
Total Hospice	17.38	375.57
Luncheon Club		
Purchases - Food	1,622.60	1,694.13
Raffles	199.26	255.88
Room & Hall Hire	173.90	191.29
Total Luncheon Club	1,995.76	2,141.30
Strengthening Families		
Travelling Expenses	-	148.74
Total Strengthening Families	-	148.74



Toi Ako Arts Programme

Facilitator Costs	552.00	-
Materials	450.69	-
Tutor Expenses	516.90	-
Total Toi Ako Arts Programme	1,519.59	-
Total Costs related to providing goods or services	37,163.06	30,490.78

Other expenses**DISC**

Accountancy Fees	3,743.44	3,643.44
Audit Fee	1,500.00	1,300.00
Bank Fees & Charges	175.41	139.03
Computer Maintenance & Expenses	125.55	125.55
Depreciation	2,791.00	280.00
Entertainment Expenses	1,286.13	313.74
General Expenses & Contingencies	656.13	1,244.54
Insurance	1,605.80	1,814.66
Interest - Loans	375.38	-
Legal Fees - Deductible	4,901.51	-
Postage	21.56	12.61
Printing & Stationery	1,684.86	2,091.74
Rates	1,463.19	-
Rent & Water Rates	5,650.00	15,600.00
Telephone & Tolls	1,563.64	1,515.17
Total DISC	27,543.60	28,080.48
Total Other expenses	27,543.60	28,080.48

2019

2018

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

Cash on Hand - DISC	217.00	106.00
Cash on Hand - Luncheon	40.00	40.00
Total Cash Balances	257.00	146.00

Bank Account Balances

Cheque Account	213,935.62	60,285.04
Total Bank Account Balances	213,935.62	60,285.04

Total Bank accounts and cash

214,192.62

60,431.04

Debtors and prepayments**Accounts Receivable**

Trade Debtors	20.00	260.00
Total Accounts Receivable	20.00	260.00



Prepayments

Prepayments	1,782.25	832.05
Total Prepayments	1,782.25	832.05
Total Debtors and prepayments	1,802.25	1,092.05

Inventory**Stock on Hand**

Stock on Hand - Frozen Meals	131.29	131.29
Total Stock on Hand	131.29	131.29
Total Inventory	131.29	131.29

	2019	2018
--	------	------

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

Trade Creditors	5,702.36	3,945.60
Total Accounts Payable	5,702.36	3,945.60

Other Payables & Accruals

Accrued Expenses	1,552.50	1,380.00
Total Other Payables & Accruals	1,552.50	1,380.00

Total Creditors and accrued expenses

	7,254.86	5,325.60
--	----------	----------

Other current liabilities

GST	2,959.77	(1,414.29)
Total Other current liabilities	2,959.77	(1,414.29)

5. Property, Plant & Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales and Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Land		176,730			176,730
Buildings	4,161	162,400			166,561
Furnishings	2,047			241	1,806
Motor Vehicles		17,035		2,548	14,487
Plant & Equipment	16			2	14
Total	6,224	356,165		2,791	359,598



Asset Class	Opening Carrying Amount	Purchases	Sales and Disposals	Current Year Depreciation & Impairment	Closing Carrying Amount
Buildings	4,161				4,161
Furnishings	2,324			277	2,047
Plant & Equipment	19			3	16
Total	6,504			280	6,224

Significant Donated Assets Recorded

A 2017 Ford Eco Sport motor vehicle was donated by Rural Women New Zealand Incorporated - Te Kauwhata in October 2018. The original cost price in August 2017 was \$25,051 and has been valued at \$17,035 based upon a depreciated cost price basis. The vehicle is used to provide community transport services under contract to the Waikato District Health Board.

	2019	2018
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	63,966.76	64,193.39
Accumulated surpluses or (deficits)	501,542.89	(226.63)
Total Accumulated Funds	565,509.65	63,966.76
Total Accumulated Funds	565,509.65	63,966.76

7. Commitments

There are no commitments as at 31 March 2019 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2019 Last year - nil).

9. Related Parties

Mr Nelson is the Chairperson of the Te Kauwhata & Districts Information & Support Centre Inc. (DISC) Executive. His wife (Mrs JA Nelson) was appointed as an employee of the DISC on 16th February 2018 as a Community House Support Worker and continues to be employed. The gross wages paid to Mrs JA Nelson for the year was \$12,159 (2018 \$477).

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



INDEPENDENT AUDITOR'S REPORT

To the Executive Committee of Te Kauwhata & Districts Information & Support Centre Inc

Report on the financial information of the Performance Report

Opinions

We have audited the financial information of the performance report of Te Kauwhata & Districts Information & Support Centre Inc on pages 7 to 18, which comprises the statement of financial performance and statement of cash flows for the year ended 31 March 2019, the statement of financial position as at 31 March 2019, the statement of accounting policies and other explanatory information.

Opinion on financial position

In our opinion the financial information of the performance report on pages 7 to 18 presents fairly, in all material respects the financial position of Te Kauwhata & Districts Information & Support Centre Inc as at 31 March 2019 in accordance with the requirements of Public Benefit Entity Simple Format Reporting Standard – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Qualified opinion on financial performance and cash flows

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* paragraph, the financial information of the performance report on pages 7 to 18 presents fairly, in all material respects the financial performance and cash flows of Te Kauwhata & Districts Information & Support Centre Inc for the year ended 31 March 2019, in accordance with the requirements of Public Benefit Entity Simple Format Reporting Standard – Accrual (Not-For-Profit).

Basis for Qualified Opinion

In common with similar organisations control over cash revenues such as donations prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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). 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 Te Kauwhata & Districts Information & Support Centre Inc in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Te Kauwhata & Districts Information & Support Centre Inc.

Restriction on responsibility

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

Other Information

The committees are responsible for the other information. The other information comprises entity information and the

statement of service performance included in the entity's performance report, but does not include the financial information of the performance report and our auditor's report thereon.

Our opinion on the financial information of the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial information of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial information of the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Executive Committee' Responsibility for the Performance Report

The committees 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 and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Executive Committee determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Committee is responsible for assessing the Te Kauwhata & Districts Information & Support Centre Inc'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 committee either intends to liquidate the Te Kauwhata & Districts Information & Support Centre Inc or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the financial information of the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information of 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) 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 financial information of the performance report.

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

- Identify and assess the risks of material misstatement of the financial information of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Executive Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Te Kauwhata & Districts Information & Support Centre Inc'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 Te Kauwhata & Districts Information & Support Centre Inc to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the financial information of the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.



R K Owen
Owen McLeod & Co
Chartered Accountants
Hamilton, New Zealand
28 August 2019

**5.7 Twin Rivers Community Art Centre – Twin Rivers Art Centre
Incorporated Financial
Statements for Year Ending 31 March 2019**

**Twin Rivers Art Centre Incorporated
Financial Statements
For the Year Ended 31st March 2019**

Twin Rivers Art Centre Incorporated

Directory

As at 31st March 2019

Executive Committee	Chairperson	Rhonda Prowse / Jenni Vernon
	Secretary	Bernadette Wood
	Treasurer	June Rowland
	Committee	Irene Brady
		Virgina Knowles
		Peggy Wikio Molleman
Bankers	Kiwibank	

Twin Rivers Art Centre Incorporated**Trading Accounts****For the 12 Months Ended 31 March 2019**

	2019	2018
	\$	\$
REVENUE		
Sales	583	461
Ace Funding	-	7,680
Creative Communities	4,000	28,355
COGS	5,000	5,000
Refunds	927	387
Fund Raising	1,491	724
Membership Fees	247	-
Koha	-	788
Classes	4,229	4,000
DV Bryant	2,500	-
Norah Howell Trust	1,000	-
Loteries	25,000	-
Donations	3,428	152
Trust Waikato	20,000	20,000
Fraser Adult Community Education	4,760	-
Matariki	3,935	12,246
WDC Funding	5,000	5,000
WEL Energy	17,500	17,500
Venue Hire	-	50
Add Grants Received Last Year for This Year	8,320	-
Less Grants Received for Next Year	0	(8,320)
Total Revenue	107,920	94,023



Twin Rivers Art Centre Incorporated
Statement of Financial Performance
For the 12 Months Ended 31 March 2019

	2019	2018
	\$	\$
LESS EXPENSES		
Accident Compensation Levy	194	127
Audit Fees	475	400
Administration Fees	3,891	-
Advertising	74	124
Art Sales	974	-
Bank Charges	75	31
Capital Purchases under \$500	217	
Class Materials / Tutor Fees	14,969	16,433
Cleaning Expenses	-	18
Computer Expenses	149	320
Conference Costs	-	-
Consumables	74	407
Events	283	98
General Expenses	1,406	1,019
Insurance	2,085	3,869
Lawns & Grounds	513	-
Marketing	2,700	-
Matariki Expenses	-	10,125
Moving & Set Up Costs	1,575	-
Power	588	2,408
Printing, Stamps & Stationery	253	947
Rates	-	1,432
Rents	14,286	14,895
Repairs & Maintenance	98	-
Staff Expenses	-	191
Telephone, Tolls & Internet	2,099	1,988
Volunteer Expenses	830	338
Wages & Salaries	53,067	45,484
Total Expenses	100,875	100,654
Net (Deficit)/Surplus Before Depreciation	7,045	(6,631)
LESS DEPRECIATION		
Depreciation as per Schedule	293	329
NET SURPLUS/(DEFICIT)	\$6,752	(\$6,960)

Twin Rivers Art Centre Incorporated

Statement of Financial Position

As at 31 March 2019

	2019	2018
	\$	\$
CURRENT ASSETS		
Bank - Now 01	5,474	3,585
Kiwibank Debit Card 03	90	1,311
Kiwibank Now 04	2,106	5,000
GST Refund Due	74	2,118
Accounts Receivable	-	3,061
Total Current Assets	<u>7,744</u>	<u>15,075</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	2,580	2,873
Total Assets	<u>10,324</u>	<u>17,948</u>
CURRENT LIABILITIES		
Accounts Payable	815	1,871
Loan Fendell & Rowland	-	5,000
Grants in Advance	-	8,320
Total Current Liabilities	<u>815</u>	<u>15,191</u>
Total Liabilities	<u>815</u>	<u>15,191</u>
NET ASSETS	<u><u>\$9,509</u></u>	<u><u>\$2,757</u></u>
Represented by:		
Accumulated Funds	9,509	2,757
TOTAL EQUITY	<u><u>\$9,509</u></u>	<u><u>\$2,757</u></u>

Twin Rivers Art Centre Incorporated
Detailed Equity Accounts
As at 31 March 2019

	2019	2018
	\$	\$
Centre Equity		
Opening Balance	2,757	9,717
Add Net Profit (Loss)	6,752	(6,960)
Prior Year Adjustment GST	0	0
Closing Balance	<u>9,509</u>	<u>2,757</u>
Total Equity Accounts	<u><u>\$9,509</u></u>	<u><u>\$2,757</u></u>

Twin Rivers Art Centre Incorporated

Depreciation Schedule

For the Year Ended 31st March 2019

Asset	Cost	Book Value	----- Depreciation-----				Accum	Book
	Price	1/04/2018	Month	Rate		\$	Depn	Value
							31/03/2019	31/03/2019
Leadlight	1,291	422	12	10	Yr SL	42	911	380
8x Plinths	200	41	12	10	Yr SL	4	163	37
6x Sewing Machines	1,800	570	12	13	Yr SL	44	1,274	526
Overlocker	200	63	12	13	Yr SL	5	142	58
2 Blue Tables	200	41	12	10	Yr SL	4	163	37
Kiln	3,500	346	12	6	Yr SL	58	3,212	288
Sewing Machine	300	127	12	13	Yr SL	10	183	117
10x Moulds	300	61	12	10	Yr SL	6	245	55
Flags	514	268	12	10	Yr SL	27	273	241
Gazebos & Bags	1,083	592	12	10	Yr SL	59	550	533
Roll Sign	590	342	12	10	Yr SL	34	282	308
	<u>9,978</u>	<u>2,873</u>				<u>293</u>	<u>7,398</u>	<u>2,580</u>

Twin Rivers Art Centre Incorporated

Notes to the Financial Statements

For the 12 Months Ended 31st March 2019

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements are for Twin Rivers Art Centre Incorporated. Twin Rivers Art Centre Incorporated is an incorporated club engaged in the business of providing Artistic opportunities for people in the community. Twin Rivers Art Centre Incorporated is a charitable organisation.

Twin Rivers Art Centre Incorporated qualifies for differential reporting exemptions based on the following criteria;

- It is not publicly accountable and
- It is not large as defined by the New Zealand Institute of Chartered Accountants.

Twin Rivers Art Centre Incorporated has adopted all available differential reporting exemptions.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on a historical cost basis have been used with the exception of certain items for which specific accounting policies have been identified.

Specific Accounting Policies.

In the preparation of these financial statements, the specific accounting policies are as follows:

(a) **Property, Plant & Equipment**

The entity has the following classes of Property, Plant & Equipment:

Plant & Equipment 0-60% DV, CP or SL

All property, plant & equipment are stated at cost less depreciation.

Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007

(b) **Goods and Services Tax**

The financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

© **Revenue**

Sales of goods are recognised when they have been delivered and accepted by the customer. Interest income is recognised using the effective interest method.

(d) **Receivables**

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

Twin Rivers Art Centre Incorporated

Notes to the Financial Statements

For the 12 Months Ended 31st March 2019

2 AUDIT

These financial statements have been audited.

3 CONTINGENT LIABILITIES

At balance date there are no known contingent liabilities (Last Year: \$0). Twin Rivers Art Centre Incorporated has not granted any securities in respect of liabilities payable by any other party whatsoever.

4 RELATED PARTIES

There were no related party transactions during the year under review.

5 SUBSEQUENT EVENTS

As at balance date there were no known subsequent events.

AUDITORS REPORT
FOR TWIN RIVERS ART CENTRE INCORPORATED
FOR THE YEAR ENDED 31 MARCH 2019

I have audited the attached financial statements for Twin Rivers Art Centre Incorporated. The financial statements provide information about the past financial performance of the Organisation and its financial position as at 31 March 2019. This information is stated in accordance with the accounting policies set out with these statements.

Auditor's responsibilities

It is my responsibility to express an independent opinion for the financial statements presented by the Organisation and report my opinion.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- The significant estimates and judgement made by the Organisation in the preparation of the financial statements; and
- Whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed.

I conducted an audit in accordance with generally accepted auditing standards in New Zealand, except that my work was limited as explained below. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary. I obtained sufficient evidence to give a reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than in my capacity as Auditor, I have no relationship with or interest in the Organisation.

In my opinion, the financial statements fairly reflect the results of the activities and the financial position of the Organisation as at 31 March 2019.

My audit report was completed on 24 August 2019 and my unqualified opinion is expressed as at that date.



Graham Haines ACCM, DipMgtSt

**5.11 Friendship House (Huntly) Community Charitable Trust – Arts Programme
Financial Statements for Year Ending 31 December 2018**

Friendship House (Huntly) Community Charitable Trust
Financial Statements
For the Year Ended 31st December 2018

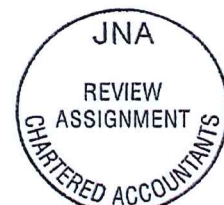
Friendship House (Huntly) Community Charitable Trust
Performance Reports
For the Year Ended 31st December 2018

Contents


Entity Information	2
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Statement of Service Performance	4
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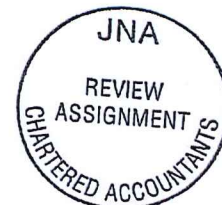
Friendship House (Huntly) Community Charitable Trust
Entity Information
For the Year Ended 31st December 2018

Legal Name of Entity:	Friendship House (Huntly) Community Charitable Trust
Type of Entity and Legal Basis (if any):	Charitable Trust registered under the Charities Act 2005
Registration Number:	CC47572
Entity's Purpose or Mission:	<p>The purpose of the Trust is to provide a community resource centre to help our community thrive, using the following objectives:</p> <p>3.1 Provide a range of services and opportunities that meet the needs of the community.</p> <p>3.2 Identify, facilitate and provide opportunity for access to information, resources, activities, health, social interaction, employment, education, housing and welfare for all members of our community.</p> <p>3.3 Work together in partnership with individuals, groups, local and central government to achieve the objectives of the Trust and encourage collaboration between existing services, community resources and facilities.</p> <p>3.4 Clearly and effectively communicate the activities of Friendship House to the Huntly and surrounding community.</p> <p>3.5 Promote and support other local activities and services that are working to encourage positive change in our community.</p> <p>3.3 Other support and assistance consistent with this charitable purpose.</p>
Entity Structure:	<p>Trust Structure: The Board will comprise of no less than four (4) Trustees and no more than ten (10) Trustees. We currently have eight (8) trustees that constitute our governance board, including three executive officer positions: chairperson, treasurer and secretary. Operational Structure: Our operations are managed by three paid employees. We employ a manager, coordinator and art coordinator. Volunteer's support us with our various activities throughout the year.</p>
Main Sources of the Entity's Cash and Resources:	Friendship House (Huntly) Community Charitable Trust's main funding sources are government grants, community grants and donations/Koha.
Main Methods Used by the Entity to Raise Funds:	Fundraising activities include donations or Koha for workshops.
Entity's Reliance on Volunteers and Donated Goods or Services:	Volunteers donate time and sometimes resources to run workshops and our regular Morning Tea. The Trust receives food donations for our Huntly Community Pantry and food rescue.



Friendship House (Huntly) Community Charitable Trust
Entity Information (continued)
For the Year Ended 31st December 2018

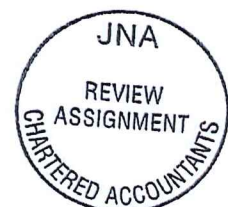
Physical Address:	55 William Street Huntly 3700
Postal Address:	55 William Street Huntly 3700
Phone:	07 8287559
Email:	friendship.huntly@gmail.com
	https://www.facebook.com/Friendship-House-Huntly-Community-Charitable-Trust-313414105436218/
Website:	https://friendship-house.webnode.com/
Accountants:	Accounting Concepts, 68 Main Street, Huntly, 3700
Reviewer:	Jefferies Nock & Associates Chartered Accountants 187 Peachgrove Road 5 Cross Road Hamilton



Friendship House (Huntly) Community Charitable Trust
Statement of Service Performance
For the Year Ended 31st December 2018

Description of the Entity's Outcomes	The people in our community to flourish and grow. Friendship House and Huntly West Hub to provide the best community support provision, providing accessible opportunities for people to learn grow, play and make positive changes in their lives. Reducing isolation, a connected community, people learning new skills and using them in their daily lives, volunteers feeling valued and people feeling supported.
--------------------------------------	--

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2018
Playgroup (attendees)	506
Wool Gathering (attendees)	278
Networking Morning Tea (attendees)	89
Free Morning Tea (attendees)	882
Kids Art Club	522
Huntly Art Club	222
Mosaic Club	250
Children Art & Craft Classes: Mosaics, clay, woodworking, youth painting and sketching, beading, cake pops, music, sewing and mixed media.	626
Adult Art & Craft Classes: Flax weaving, mosaics, clay, face painting; make up basics, candle making, pouring and string art, beading, cheese making, flax kete, flax wearable arts, wet felting, creative writing, wearable art, Cook Island dance, machine sewing, music, contemporary korowai and mixed media.	765
Other children's activities and workshops: Construct 3, Matariki fun day, Tinkercad, Coding, conductive paint.	115
Other events and workshops: Eat Well Live Well (Age concern), Boomerang bags (working bees), Photography competition, Community funding workshop	144
Cooking classes, cost saving workshops, Christmas is on its way	170
Other agencies and organisations	1954
Drop in	2088
Counsellors (clients)	114
Steady as you go – exercise class	417
Other group meetings (Menzshed, NWTT, FH Trust, Bellyful, Harty Sistaz,) (attendees)	374
Huntly Kids Kitchen, Sunday dinner and Holiday breakfast club.	796
Food rescue	2251
Plunket, PEPE and coffee groups (attendees)	402
Huntly Community Pantry (recipients)	633
Bellyful (recipients)	379
Phone calls	1564



Friendship House (Huntly) Community Charitable Trust

STATEMENT OF ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

STATEMENT OF ACCOUNTING POLICES

Reporting Entity

The reporting entity is Friendship House (Huntly) Community Charitable Trust, set up under the provisions of the Charitable Trusts Act 1957. It is registered with the Charities Commission 2005.

Statement of Compliance and Basis of Preparation

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

The measurement system adopted is that of historical cost.

SPECIFIC ACCOUNTING POLICIES

The following specific accounting policies which materially affect the measurement of profit and financial position have been applied.

1 Grants Funding Income

Grants Funding is recognised when received. Grants, which have not been expensed in the current year are carried forward to the next year and are shown in the Statement of Financial Performance and also in the Statement of Financial Position as a liability.

2 Fixed Assents

Fixed assets are stated at cost less depreciation. A fixed assets and depreciation schedule forms part of these accounts in which the depreciation rates and basis of calculation is indicated. The rates used depreciate the assets over the term of their estimated useful lives.

3 Income Tax

The Trust undertakes activities on behalf of its local community and is registered under the Charities Commission 2005, and therefore is exempt from Income Tax.

4 Accounts Receivables

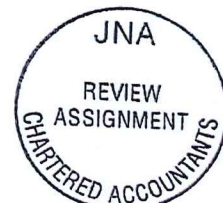
Accounts owing to the Trust are stated at their estimated realisable value.

5 GST

All items in the financial statements are stated exclusive of GST, with the exception of accounts receivable and account payable which stated as GST inclusive.

CHANGES IN ACCOUNTING POLICES

There have been no changes in accounting policies and they were applied consistently during the year.



Friendship House (Huntly) Community Charitable Trust
STATEMENT OF ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

NOTES TO THE ACCOUNTSRelated Parties

There are no related party transactions.

Trustee Fees

The Trust has paid no trustee fees.

Contingencies

The Trust has no identified material contingencies at balance date.

Commitments

The Trust has a commitment to utilising some grant income received during the year (or prior year/s) for specific expenditure items – any unexpended income is shown in the Statement of Financial Position as Unexpended Grants and is carried forward to the following year as detailed in the Statement of Financial Performance.

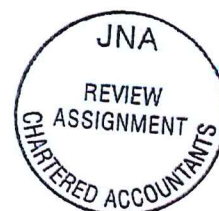
Significant Events after Balance Date

The Trust has no significant events after balance date.

Going Concern

The Trust is a community based organisation with charitable purposes. It relies on grant funding from community organisations from year to year to continue to operate along with voluntary contributions from its members and the community. The Trust remains a going concern on the basis.

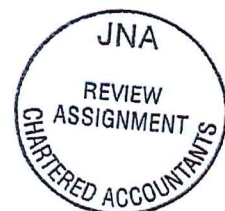
REVENUE		
Interest	553	179
Grant – WEL Energy	24,000	12,000
Grant – Lion Foundation	-	2,417
Grant – Tindall	-	1,390
Grant – Trust Waikato	11,000	9,000
Grant – NZ Lotteries	43,000	20,000
Grant – Pub Charity	-	2,417
Grant – COGS	6,000	3,000
Grant – WDC	9,003	2,931
Grant – Len Reynolds Trust	4,000	3,000
DV Bryant Trust	2,600	-
Senior Net Donations	105	265
Donations	10,666	3,555
Rent - Plunket	9,280	9,280
Rent - Room Hire	1,214	2,027
Total Income	121,421	71,461



Friendship House (Huntly) Community Charitable Trust
STATEMENT OF ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

Less Expenses

Accident Compensation Levy	238	205
Accountancy Fees	641	511
Advertising	225	308
Audit Fees	900	-
Bank Charges	15	-
Buildings	545	232
Cleaning & Laundry	447	229
Community Development Sessions	20,094	5,641
Community Pantry	5,439	-
General Expenses	820	457
Insurance	696	657
IRD Penalties	112	-
Light Power & Heating	1,152	1,470
Office Expenses	1,323	-
Printing, Stamps & Stationery	1,062	829
Rents	10,435	10,435
Resource Materials/Equipment	-	1,443
Staff Hospitality Allowance	917	547
Staff Training	129	-
Subscriptions	688	256
Telephone, Tolls & Internet	3,035	2,013
Travel - National	1,136	327
Volunteer Appreciation	3,513	3,056
Wages & Salaries	76,386	35,672
Total Expenses	129,948	64,289



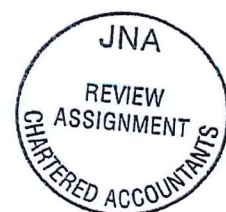
Friendship House Huntly
Statement of Financial Performance
For the Year Ended 31st December 2018

	2018	2017
	\$	\$
REVENUE		
Interest	553	179
Grants	99603	56155
Sundry income	-	-
Donations	10771	3820
Revenue from providing goods and services	10494	11307
Total Income	<u>121,421</u>	<u>71,461</u>
Less Expenses		
Operating Expenses	24516	18477
Volunteers and employee related costs	79899	38728
Community Workshop expenses	25533	7084
Community event expenses	-	-
Total Expenses	<u>129,948</u>	<u>64,289</u>
Net (Deficit)/Surplus before Depreciation	<u>(8,527)</u>	<u>7,173</u>
Less Depreciation		
Depreciation as per Schedule	1,711	1,442
(Deficit)/Surplus before Beneficiary Distributions	<u>(10,238)</u>	<u>5,731</u>
NET SURPLUS/(DEFICIT)	<u>(\$10,238)</u>	<u>\$5,731</u>



Friendship House Huntly
Statement of Movements in Equity
For the Year Ended 31st December 2018

	<i>Note</i>	2018 \$	2017 \$
EQUITY AT START OF YEAR		31,138	25,407
REVENUE			
Net Deficit for the Year		(10,238)	5,731
Total Recognised Revenues and Expenses for the Year		<u>(10,238)</u>	<u>5,731</u>
EQUITY AT END OF YEAR		<u><u>\$20,900</u></u>	<u><u>\$31,138</u></u>



Friendship House Huntly
Statement of Financial Position
As at 31st December 2018

	<i>Note</i>	2018 \$	2017 \$
CURRENT ASSETS			
BNZ Senior Net Account		4,001	5,140
BNZ Imprest Account		62,234	38,730
BNZ Playgroup		571	596
BNZ - Memorial Hall		50	-
BNZ - Groceries		232	-
GST Refund Due		812	865
Accounts Receivable		659	-
Total Current Assets		68,559	45,331
NON-CURRENT ASSETS			
Fixed Assets as per Schedule		6,678	8,389
Investments			
Term Deposit		15,613	15,102
		15,613	15,102
Total Non-Current Assets		22,291	23,491
TOTAL ASSETS		90,850	68,822
CURRENT LIABILITIES			
Accounts Payable		4,349	885
Grant Received in Advance		65,600	36,800
Total Current Liabilities		69,950	37,685
TOTAL LIABILITIES		69,950	37,685
NET ASSETS		\$20,900	\$31,138
Represented by;			
TRUSTEES FUNDS			
Funds Settled		31,138	31,126
Retained Earnings		(10,238)	12
TOTAL TRUSTEES FUNDS		\$20,900	\$31,138

For and on behalf of the Trustees:

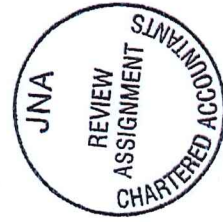


Chairperson
 24 April 2019



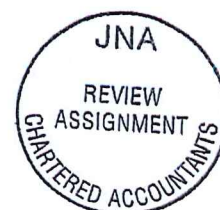
Friendship House Huntly
Depreciation Schedule
For the Year Ended 31st December 2018

Asset	Private Use	Cost Price	Book Value 01/01/2018	Additions Disposals	Gain/Loss on Disposal	Capital Profit	Mth	---- Depreciation ---- Rate	Accum Deprec 31/12/2018	Book Value 31/12/2018
PLANT & EQUIPMENT										
Heat Pump		5,304	3,248				12	10.0% DV	325	2,923
Dishwasher		1,477	668				12	20.0% DV	134	534
Carpet Cleaner		748	367				12	25.0% DV	92	275
Eucalyptus Toddler Playset		3,151	2,946				12	13.0% DV	383	2,563
Shapes Walker		368	244				12	67.0% DV	163	81
Dump Truck		803	534				12	67.0% DV	358	176
Balance Wobbler in Frame		575	382				12	67.0% DV	256	126
Sub-Total		12,426	8,389						1,711	6,678
TOTAL		12,426	8,389						1,711	6,678



Friendship House Huntly
Statement of Cash Flows
For the Year Ended 31st December 2018

	2018 \$	2017 \$
OPERATING ACTIVITIES		
Cash was provided from:		
Interest	553	179
Grants	128,403	70,565
Donations	10,771	3,820
Rent	10,494	11,307
Net GST	17	-
	<u>150,238</u>	<u>85,871</u>
Cash was applied to:		
Payments to suppliers and employees	127,105	63,815
Net GST paid	-	363
	<u>127,105</u>	<u>64,178</u>
Net Cash Inflow (Outflow) from Operating Activities	<u>23,133</u>	<u>21,693</u>
INVESTING ACTIVITIES		
Cash was applied to:		
Purchase of fixed assets	-	4,898
	<u>-</u>	<u>4,898</u>
Net Cash Inflow (Outflow) from Investing Activities	<u>-</u>	<u>(4,898)</u>
NET INCREASE (DECREASE) IN CASH HELD	<u>23,133</u>	<u>16,796</u>
Cash and cash equivalents as at 1 January 2018	59,568	42,772
Cash and Cash Equivalents as at 31 December 2018	<u><u>82,701</u></u>	<u><u>59,568</u></u>



INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees of Friendship House (Huntly) Community Charitable Trust

We have reviewed the accompanying performance report of Friendship House (Huntly) Community Charitable Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2018, the statement of financial position as at 31 December 2018, and the statement of accounting policies and other explanatory information.

Trustees Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

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

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review 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 Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

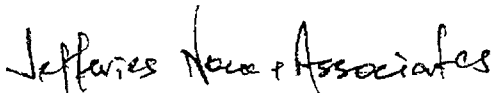
The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Friendship House (Huntly) Community Charitable Trust.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable; or that
- b) the performance report does not fairly, in all material aspects:
 - the financial position of Friendship House (Huntly) Community Charitable Trust as at 31 December 2018, and of its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



Jefferies Nock & Associates

13 May 2019

Hamilton