

Devonport Community House Incorporated
Performance Report
For the year ended
31 March 2022

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Devonport Community House Incorporated
Entity Information

"Who are we?", "Why do we exist?"

For the year ended
31 March 2022

Legal Name of Entity:	Devonport Community House Incorporated
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Type of Entity and Legal Basis (if any):	Incorporated Society and Registered Charity
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Registration Number:	CC23518
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Entity's Purpose or Mission:	To enhance the social and cultural wellbeing of residents from Devonport and surrounding areas by providing accessible and affordable opportunities for people of all ages, cultures and interest, to come together in a safe and supportive environment.
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Entity Structure:	Committee structure - We have six Management Committee members as follows:- Chairperson - Natasha Strong Secretary - Alison Day Treasurer - Lynette Collings General Committee Members - Joanna Steele, Jenny Hamlin, Lin Aylward House Patron – Wendy Bailey Operational structure - We have three part time paid employees as follows:- House Manager – Justin Mitchell Marketing and Activations Manager - Justine Kinsella Bookkeeper - Deborah Farmer We also have a team of operational volunteers who support the house and are looking to expand this network.
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Main Sources of the Entity's Cash and Resources:	The main sources of revenue are through room hires, the school holiday programme, in-house events and grants.
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Main Methods Used by the Entity to Raise Funds:	The main methods used to raise funds is room hires, running the school holiday programme, in-house events and applying for grants.
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Entity's Reliance on Volunteers and Donated Goods or Services:	The Devonport Community House relies on the committee as volunteers to carry out the function of governance, strategic planning, policy development, financial accountability and the appointment and supervision of DCH employees. The House also relies on volunteers to deliver some of their activities and events throughout the year.
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Contact details

Physical Address:	32 Clarence Street Devonport Auckland 0624 New Zealand
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Phone/Fax:	Phone: 09 445 3068
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Email/Website:	Website: www.devonportcomhouse.co.nz Main email: info@devonportcomhouse.co.nz
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	https://www.facebook.com/CommunityDevonport
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	www.instagram.com/devonportcommunityhouse
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Devonport Community House Incorporated

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
31 March 2022

Description of the Entity's Outcomes:

The Devonport Community House seeks to enhance the social, cultural, physical and mental wellbeing of the community it serves. It achieves this by providing accessible and affordable facilities and a wide range of programmes, workshops and opportunities for people of all ages, cultures and interests to come together in a safe and supportive environment. Meeting people, making friends and trying new things, our aim is to encourage and enable all those who come through our doors to learn, share, contribute, and participate in such a way as to positively enrich and add value to their everyday lives.

	Actual	Actual
Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	Last Year
The house operates an OSCAR registered school holiday programme for 10 weeks per year during the school holidays. This programme ensures parents have a safe, supervised space where their children can spend time undertaking fun activities whilst engaging with their peers. NB Numbers do not reflect days when the house was closed due to Covid-19 lockdowns or framework restrictions.	766 children 46 days of school holiday care	821 children 50 days of school holiday care
Our term programmes consist of weekly activities including exercise/fitness and yoga classes, tai chi/ju jitsu/karate classes, Te Reo group, table tennis, roller skating class, ukelele group, music meditation, leisure painters group, sports 4 tots, salsa classes for beginners and advanced, bells & whistles pre-school playgroup, knitting friendship group, flower arranging class, lampshade making, mastering art group, arts & crafts for children and a toy library.	10,094 users 2,012 hours booked	10,489 users 2,205 hours booked
Our small room is hired by health counsellors at very reasonable rates to meet with clients in a safe and comfortable environment.		
We offer a weekly elderly shoppers service where our van picks up local seniors from their homes, bringing them down to New World Devonport for their grocery shopping and drops them home again.		
A number of rooms are hired by religious groups where they have a peaceful space to congregate on a regular basis.		
We have a number of casual hirers who run programmes periodically such as flower arranging, lampshade making, mindfulness and meditation classes, depending on demand.		
We provide a comfortable, welcoming and safe space for people of all ages to meet such as seniors and intergenerational get togethers, for the cost of a gold coin donation.		
We provide spaces for families to celebrate birthdays of friends and family members, baby showers, Chinese New Year and Ramadan dinners.		
Rooms are also provided free to not-for-profit organisations and community groups who offer a free event, workshop or service to the community.		
During the year we have undertaken DCH led sessions such as a Babysitting workshop teaching young adults how to look after young children including a basic first aid component.		

Additional Output Measures:

During the year we obtained funding to enable us to upgrade the interior (painting, furniture etc) of the Community House thus making it more welcoming and comfortable for our hirers. We also commissioned new signage to make it easier for the community to find out what activities are going on and when.

Devonport Community House Incorporated

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

31 March 2022

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue		76,628	83,897
Revenue from providing goods or services		55,080	58,090
Interest, dividends and other investment revenue		80	861
Other revenue		45,615	19,461
Total Revenue		177,403	162,309
Expenses			
Volunteer and employee related costs		109,652	102,190
Costs related to providing goods or services		39,480	39,253
Other expenses		9,760	11,606
Total Expenses		158,892	153,049
Surplus/(Deficit) for the Year		18,511	9,260

Devonport Community House Incorporated
Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
 31 March 2022

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash		213,664	120,175
Debtors and prepayments		4,135	5,586
Total Current Assets		217,799	125,761
Non-Current Assets			
Property, plant and equipment		43,862	48,212
Total Non-Current Assets		43,862	48,212
Total Assets		261,661	173,973
Liabilities			
Current Liabilities			
Creditors and accrued expenses		20,108	23,107
Employee costs payable		3,134	6,857
Other current liabilities		80,899	5,000
Total Current Liabilities		104,141	34,964
Non-Current Liabilities			
Loans		-	-
Other non-current liabilities		-	-
Total Non-Current liabilities		-	-
Total Liabilities		104,141	34,964
Total Assets less Total Liabilities (Net Assets)		157,520	139,009
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		157,520	139,009
Reserves		-	-
Total Accumulated Funds		157,520	139,009

This performance report has been approved by the
 [Trustees/Committee/Officers/Board], for and on behalf
 of [Entity name]:

Date 17/8/2022
 Signature 
 Name Lynette Collins
 Position Treasurer



Natasha Strong
 Chair

17/08/2022

Devonport Community House Incorporated

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
31 March 2022

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	199,010	66,472
Fees, subscriptions and other receipts from members	19,081	19,461
Receipts from providing goods or services	37,451	58,090
Interest, dividends and other investment receipts	81	861
Net GST	6,635	1,762
Cash was applied to:		
Payments to suppliers and employees	(165,372)	(124,364)
Net Cash Flows from Operating Activities	96,886	22,282
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	-	-
Proceeds from loans borrowed from other parties	-	-
Capital contributed from owners or members	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	(3,397)	(3,115)
Net Cash Flows from Investing and Financing Activities	(3,397)	(3,115)
Net Increase / (Decrease) in Cash	93,489	19,167
Opening Cash	120,175	101,008
Closing Cash	213,664	120,175
This is represented by:		
Bank Accounts and Cash	213,664	120,175

Devonport Community House Incorporated

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
31 March 2022

Basis of Preparation

Devonport Community House Incorporated 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 of 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.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Devonport Community House 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.

Fixed Assets and Depreciation

All fixed assets are recorded at cost less accumulated depreciation. Depreciation of the assets has been calculated over the estimated useful life of the asset. The entity has the following asset classes:

Equipment Diminishing Value 12.00% - 67.00%
Furniture & Fittings Diminishing Value 11.40% - 39.60%
Leasehold Improvements Diminishing Value 6.50% - 30.00%
Vehicle Diminishing Value 30.00%

Accounts Receivables

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

Revenue Recognition

Revenue is recognised on an accrual basis.

Revenue from sale of goods and services is recognised when the entity has transferred to the buyer the significant risks and rewards of ownership.

Revenue from services rendered is recognised in proportion to the delivery of the service at balance date.

Interest Income

Revenue is recognised on a receipts basis.

Investments

Investments are carried at the lower of cost and net realisable value. Where in the Boards' opinion there has been a permanent reduction in the value of the investments this has been brought to account in the current period.

Audit

These financial statements have been subject to a review, please refer to the Reviewer's Report.

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donations	824	2,239
	Grants for current operations	5,000	81,658
	AJ Scott Grant	2,585	-
	AC CCMA Grant	44,282	-
	DTLB Marketing/Communications Grant	15,000	-
	Foundation North Grant	750	-
	AC Creative Communities Grant	447	-
	OSC Grant	7,740	-
	Total	76,628	83,897

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	Events	660	-
	Total	660	-

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Revenue from sales to the public DCH	18,421	19,028
	Revenue from sales to the public OSC	35,999	39,062
	Total	54,420	58,090

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	81	861
	Total	81	861

Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Covid-19 Wage subsidy	45,615	19,461
	Total	45,615	19,461

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	ACC levies	221	134
	KiwiSaver contributions	3,296	2,878
	Salaries and Wages	106,135	98,666
	Training and Professional Development	-	511
	Total		109,652

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Advertising & Marketing	610	2,306
	Bank Fees	263	20
	Cleaning	11,079	17,149
	Direct costs relating to service delivery	1,248	1,877
	Administration and overhead costs	26,281	17,901
	Total		39,481

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Audit fees	2,012	2,742
	Depreciation	7,747	8,603
	Gain/Loss on disposal of fixed assets	-	261
	Total		9,759

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASC Cheque Account	19,733	9,086
	ASC Savings Account	10,012	10,001
	DCH Cheque Account	24,030	49,416
	DCH Savings Account	119,456	51,539
	Petty Cash	433	133
	Term Deposits	40,000	-
	Total	213,664	120,175

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	1,869	4,093
	Prepayments	2,602	1,493
	Aimy Clearing Account	(336)	-
	Total	4,135	5,586

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accounts Payable	3,669	1,907
	GST Payable	8,693	2,060
	Sundry Creditors	6,875	19,140
	Grants received on behalf	870	-
	Total	20,107	23,107

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	3,134	6,857
	Total	3,134	6,857

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	Grants	80,899	5,000
	Total	80,899	5,000

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	1,021			791	230
Furniture and fixtures	7,615	1,531		1,839	7,307
Office equipment	2,575			911	1,664
Computer	171	1,866		854	1,183
Leasehold Improvements	36,830			3,353	33,477
Total	48,212	3,397	-	7,748	43,861

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	2,151			1,130	1,021
Furniture and fixtures	7,561	2,143		2,089	7,615
Office equipment	3,378	960	249	1,514	2,575
Computer	298			127	171
Leasehold Improvements	40,576			3,746	36,830
Total	53,964	3,103	249	8,606	48,212

Significant Donated Assets - Not Recorded

Grand piano donated on 9 March 2022 by Claire Grover on behalf of her parents Barbara and Bruce Grover (deceased). Valued by William from Piano Corner, Devonport at \$18,000.00 market value.

18,000

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

Note 5: Accumulated Funds

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	139,009	-	139,009
Surplus/(Deficit)		18,511		18,511
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	157,520	-	157,520

Last Year				
Description	Contributed by	Surpluses or	Reserves	Total
Opening Balance	-	129,749	-	129,749
Surplus/(Deficit)		9,260		9,260
Transfer to Reserves		-	-	
Transfer from Reserves		-	-	
Closing Balance	-	139,009	-	139,009

Devonport Community House Incorporated

Notes to the Performance Report

**For the year ended
31 March 2022**

Note 6 : 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)

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2022

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Note 7: Related Party Transactions

Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 8: Events After the Balance Date

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)

Note 9: Ability to Continue Operating*

The entity will continue to operate for the foreseeable future.

Devonport Community House Incorporated

Independent assurance practitioner's review report to the members

Report on the Performance Report

We have reviewed the accompanying performance report of Devonport Community House Incorporated, 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 March 2022, the statement of financial position as at 31 March 2022, and the statement of accounting policies and other explanatory information.

Committee's Responsibility for the Performance Report

The Committee is responsible for:

- 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;
- the preparation of a performance report on behalf of the entity that gives a true and fair view, which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
 - for such internal control as the Committee 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 accompanying 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, 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).

ACCOUNTANTS & ADVISORS

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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 the applicable financial reporting framework. Those standards also require us to comply with relevant ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates 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, Devonport Community House Incorporated.

Conclusion

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

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- the performance report does not give a true and fair view of:
- the financial position of Devonport Community House Incorporated as at 31 March 2022, 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 the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.



William Buck Audit (NZ) Limited

Auckland
18 August 2022