

Devonport Community House Incorporated

Performance Report

For the year ended
31 March 2023

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Devonport Community House Incorporated

Entity Information

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

For the year ended
31 March 2023

Legal Name of Entity:*	Devonport Community House Incorporated
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Other Name of Entity (if any):	
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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 interests, to come together in a safe, supportive and welcoming environment.
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Entity Structure: *	Committee structure - We have four Management Committee members as follows:- Chairperson - Natasha Strong Secretary - Alison Day Treasurer - Lynette Collings General Committee Members - Joanna Steele House Patron – Wendy Bailey Operational structure - We have five part time paid employees as follows:- House Manager – Nigel Bioletti Marketing and Activations Manager - Gemma Dickinson - Deborah Farmer Activations Coordinator - Rixt Brownlow Playgroup Coordinator - Sharon Bailey School holiday program Manager - Ramana Harknett and her team of three part time paid employees We also have a team of operational volunteers who support the house and are looking to expand this network.
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Finance

Devonport Community House Incorporated

Entity Information

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

**For the year ended
31 March 2023**

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.

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.

Entity's Reliance on Volunteers and Donated Goods or Services: *

The Devonport Community House relies on the committee as volunteers to carry out various functions including but not limited to, governance, strategic planning, policy development and financial accountability. They are also responsible for the appointment and management of DCH employees with whom they work very closely and collaboratively.

The House also relies on volunteers to deliver some of their activities and events throughout the year.

Additional Information*


Devonport Community House Incorporated

Entity Information

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

For the year ended
31 March 2023

Contact details

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

Devonport Community House Incorporated
Statement of Service Performance
"What did we do?", When did we do it?"
For the year ended
31 March 2023

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.

Description and Quantification (to the extent practicable) of the Entity's Outputs*:	Actual*	Budget	Actual*
	This Year	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.	893 children		766 children 46 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.	21,783 users 6,157.50 hours booked		10,094 users 2,012 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 weekly elderly shoppers and library services where our van picks up local seniors from their homes, bringing them to New World Devonport and Devonport Library (on different days) for their grocery shopping and to return/pick up library books. The van then 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. Every Sunday the whole venue is hired by one group.			
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 (Tea & Games for Seniors), 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.			
We have also initiated and run weekly Tikanga Maori sessions for one term to enlighten and educate participants on the many cultural aspects that this topic entails.			
We have introduced a bi-weekly Active Aging session for our seniors in the community to keep active and fit.			
2022 saw the introduction of 'Swap Shop', an event where participants donate second hand clothing in exchange for tokens to "purchase" other clothing. This has been an excellent and worthwhile initiative to encourage people to recycle unwanted clothing rather than throwing it away where it may potentially end up as landfill.			
There was a fantastic turnout at our 2022 community Matariki event. Organised in collaboration with other local businesses and community organisations, the celebration served well to mark the beginning of the new year in the Maori lunar calendar.			
Early in 2023 we ran a Bike Day where people could learn how to service and maintain their bicycles. A good number of participants attended and many said they felt more confident to undertake bike maintenance after attending the workshop.			
We also started a new 'Digital Seniors' program for senior members of the community to upskill and learn more about using their mobile phone and computers, in a non-threatening and supportive environment.			

Devonport Community House Incorporated

Statement of Financial Performance

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

For the year ended

31 March 2023

	Note	Actual* This Year \$		Actual* Last Year \$
Revenue				
Donations, fundraising and other similar revenue*	1	154,948		76,628
Fees, subscriptions and other revenue from members*	1	6,723		660
Revenue from providing goods or services*	1	87,332		54,420
Interest, dividends and other investment revenue*	1	1,462		80
Other revenue	1	656		45,615
Total Revenue*		251,121		177,403
Expenses				
Expenses related to public fundraising*				
Volunteer and employee related costs*	2	110,710		109,652
Costs related to providing goods or services*	2	131,079		39,480
Grants and donations made*				
Other expenses	2	8,654		9,760
Total Expenses*		250,443		158,892
Surplus/(Deficit) for the Year*		678		18,511

Devonport Community House Incorporated

Statement of Financial Position

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

As at
31 March 2023

	Note	Actual* This Year \$		Actual* Last Year \$
Assets				
Current Assets				
Bank accounts and cash*	3	204,910		213,664
Debtors and prepayments*	3	6,566		4,135
Inventory*		-		-
Other current assets		-		-
Total Current Assets		211,476		217,799
Non-Current Assets				
Property, plant and equipment*	4	41,866		43,862
Investments*		-		-
Other non-current assets		-		-
Total Non-Current Assets		41,866		43,862
Total Assets*		253,342		261,661
Liabilities				
Current Liabilities				
Bank overdraft*		-		-
Creditors and accrued expenses*	3	17,127		20,108
Employee costs payable*	3	7,685		3,134
Unused donations and grants with conditions*	3	70,254		80,899
Other current liabilities	3	78		-
Total Current Liabilities		95,144		104,141
Non-Current Liabilities				
Loans*		-		-
Other non-current liabilities		-		-
Total Non-Current liabilities		-		-
Total Liabilities*		95,144		104,141
Total Assets less Total Liabilities (Net Assets)*		158,198		157,520
Accumulated Funds				
Capital contributed by owners or members*		-		-
Accumulated surpluses or (deficits)*	5	158,198		157,520
Reserves*		-		-
Total Accumulated Funds*		158,198		157,520

This performance report has been approved by the Committee, for and on behalf of Devonport Community Trust:

Date 11 August 2023
 Signature Natasha Strong
 Name Natasha Strong
 Position Chair

Date 9/8/23
 Signature [Signature]
 Name Hynette Collins
 Position Treasurer

Devonport Community House Incorporated

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended

31 March 2023

	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*			
Cash was received from:			
Donations, fundraising and other similar receipts*	143,436		199,010
Fees, subscriptions and other receipts from members*	7,597		19,081
Receipts from providing goods or services*	84,520		37,451
Interest, dividends and other investment receipts*	1,462		81
Net GST			6,635
Cash was applied to:			
Payments to suppliers and employees*	(240,653)		(165,372)
Donations or grants paid*			
Net Cash Flows from Operating Activities*	(3,638)	-	96,886
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*	(5,116)		(3,397)
Payments to purchase investments*			
Repayments of loans borrowed from other parties*			
Capital repaid to owners or members*			
Net Cash Flows from Investing and Financing Activities*	(5,116)	-	(3,397)
Net Increase / (Decrease) in Cash*	(8,754)	-	93,489
Opening Cash*	213,664		120,175
Closing Cash*	204,910	-	213,664
This is represented by:			
Bank Accounts and Cash*	204,910	-	213,664

Devonport Community House Incorporated

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
31 March 2023

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)*

Devonport Community House 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 during the financial year (last year - nil). 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.

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 2023

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue			
	Total	-	-

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donations	2,498	824
	Grants for current operations	-	5,000
	AJ Scott grant	1,750	2,585
	AC CCMA grant	44,282	44,282
	DTLB Marketing/ Communications grant	5,000	15,000
	Foundation North grant	3,750	750
	AC Creative Communities grant	625	447
	OSC grant	11,940	7,740
	DTLB Round 1 grant	6,189	-
	DTLB Bike Devonport grant	2,761	-
	St Joan's Trust grant	3,173	-
	Auckland Unlimited Matariki grant	2,903	-
	Four Winds Foundation grant	2,397	-
	California Community Fund grant	3,809	-
	Lotteries Community Fund grant	59,000	-
	Pub Charity grant	3,871	-
	Local Life NZ	1,000	-
	Total	154,948	76,628

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	DCH Events	3,638	660
	Other revenue	3,085	-
	Total	6,723	660

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Revenue from sales to the public DCH	43,948	18,421
	Revenue from sales to the public OSC	43,384	35,999
	Total	87,332	54,420

Devonport Community House Incorporated
Notes to the Performance Report
For the year ended
31 March 2023

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue		1,462	81
	Total		1,462

Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Covid-19 Wage subsidy	-	45,615
	Sponsorship	560	-
	Stripe surcharges recovered	96	-
Total		656	45,615

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising		-	-
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	ACC levies	240	221
	KiwiSaver contributions	3,058	3,296
	Salaries and wages	107,412	106,135
	Training and Professional Development	-	-
Total		110,710	109,652

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Advertising & Marketing	2,496	610
	Bank fees	20	263
	Cleaning	10,262	11,079
	Direct costs relating to service delivery	5,634	1,248
	Administration and overhead costs	25,124	26,281
	Grant Expenditure	87,543	-
Total		131,079	39,481

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made		-	-
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Audit fees	2,812	2,012
	Depreciation	5,842	7,747
	Gain/Loss on disposal of fixed assets	-	-
Total		8,654	9,759

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASC Cheque account	59,458	19,733
	ASC Savings account	10,103	10,012
	DCH Cheque account	36,812	24,030
	DCH Savings account	98,104	119,456
	Petty Cash	433	433
	Term Deposits	-	40,000
	Total	204,910	213,664

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	4,176	1,869
	Prepayments	2,441	2,602
	Aimy Clearing account	(51)	(336)
	Total	6,566	4,135

Asset Item	Analysis	This Year \$	Last Year \$
Inventory		-	-
	Total	-	-

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets		-	-
	Total	-	-

Asset Item	Analysis	This Year \$	Last Year \$
Investments		-	-
	Total	-	-

Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets		-	-
	Total	-	-

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accounts payable	4,572	3,669
	GST Payable	5,680	8,693
	Sundry Creditors	6,875	6,875
	Grants received on behalf	-	870
	Total	17,127	20,107

Liability Item	Analysis	This Year	Last Year
		\$	\$
Employee costs payable	Holiday pay accrual	7,685	3,134
	Total	7,685	3,134

Liability Item	Analysis	This Year	Last Year
		\$	\$
Unused donations and grants with conditions	Grants in advance	70,254	80,899
	Total	70,254	80,899

Liability Item	Analysis	This Year	Last Year
		\$	\$
Other current liabilities	Room hire in advance	78	-
	Total	78	-

Liability Item	Analysis	This Year	Last Year
		\$	\$
Loans		-	-
	Total	-	-

Liability Item	Analysis	This Year	Last Year
		\$	\$
Other non-current liabilities		-	-
	Total	-	-

Devonport Community House Incorporated
Notes to the Performance Report
For the year ended
31 March 2023

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	230			230	-
Furniture and fixtures*	7,307		1,269	1,446	4,592
Office equipment*	1,664	5,116		561	6,219
Computers (including software)*	1,183			590	593
Machinery*	-				-
Leasehold improvements	33,477			3,015	30,462
Total	43,861	5,116	1,269	5,842	41,866

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*				-	-
Buildings*					-
Motor Vehicles*	1,021			791	230
Furniture and fixtures*	7,615	1,531		1,839	7,307
Office equipment*	2,575			911	1,664
Computers (including software)*	171	1,866		854	1,183
Machinery*					-
Leasehold improvements	36,830			3,353	33,477
Total	48,212	3,397	-	7,748	43,861

Significant Donated Assets Recorded - Source and Date of Valuation*	
Nil	

Significant Donated Assets - Not Recorded*	
Nil	

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	157,520	-	157,520
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		678		678
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	158,198	-	158,198

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	139,009	-	139,009
Capital contributed by owners or members*				-
Capital returned to owners or members*				-
Surplus/(Deficit)*		18,511		18,511
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	157,520	-	157,520

Devonport Community House Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 6 : Commitments and Contingencies

At balance date	At balance date
This Year*	Last Year*

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 2023

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Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
Grants from various bodies	79,981	21,738	
NZ Lotteries	40,000	40,000	Received 31 March 2023
Auckland Foundation	6,782	6,782	For Matariki July 2023
Pub Charity Swap Shop	1,734	1,734	For specific purpose
	128,497	70,254	Recorded in grants in advance

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
Nil	

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
Nil	

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
Nil	

Note 9: Related Party Transactions*

This Year	Last Year	This Year	Last Year
\$	\$	\$	\$

Related Party Disclosures:

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

Note 10: 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)

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 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and other explanatory information.

Committee's Responsibility for the Performance Report

The Committee are/is responsible for:

- a. identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance.
- b. the preparation of a performance report on behalf of the entity that gives a true and fair view, which comprises:
 - the entity information
 - the statement of service performance
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c. for such internal control as the 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).

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:

- a. the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable.
- b. the performance report does not give a true and fair view of:
 - the financial position of Devonport Community House Incorporated as at 31 March 2023, 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 endedin 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
14 August 2023