



# **FEATHERSTON** *community centre*

## **Statement of Service Performance Report 2019**

### **Featherston Community Centre Charitable Trust**

#### **Kaupapa**

The Featherston Community Centre provides a community space for services, ongoing or one-off events, activities and classes for public and private users, and promotes a high level of well-being to the Community by acting as a pivotal point in the co-ordination and delivery of appropriate services to the people of Featherston and the wider South Wairarapa.

#### **Vision**

The Featherston Community Centre enhances the well-being of the entire community.

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### ***Purpose of the Report***

This annual performance report presents an account of activities and finances for the financial year April 2018 - March 2019. The contents of the report are prepared to fulfil the requirements of:

- Section 7 of the constitution for the Featherston Community Centre Charitable Trust
- the requirements under the Section 42A of the Charities Act 2005, and
- the Financial Reporting Act 2013.

### ***Purpose of the Featherston Community Centre Charitable Trust***

The Centre is eligible to adopt Tier 4 reporting under the new Charities reporting requirements, but has chosen to report under the more stringent Tier 3. In accordance with the reporting requirements for a Tier 3 Charity the following information (a- g) is provided:

- a) The Featherston Community Centre Charitable Trust was established in 1992 to operate and maintain the facilities at 14 Wakefield Street, Featherston. The trust is registered (#651752) under the Charitable Trusts Act 1957.
- b) The purpose of the Trust as stated in Section 3 of the constitution is to:
  - provide a community space for the provision of services, ongoing and one-off events, activities and classes that maintain and enhance the well-being of the people of Featherston and the South Wairarapa.
  - provide a community facility for meetings, activities, events and projects.
  - provide facilities to the community for professional, voluntary, and social service providers.
  - co-operate with agencies, organisations, people and groups in matters pertaining the wellbeing of the community.
  - serve and support all people in Featherston and the South Wairarapa district.
- c) The Trust owns a building and land and is governed by a Board of Trustees (maximum of nine members). At the end of financial year (31 March 2019), the seven trustees were Paul Mason (Chair), Maud Bot (Treasurer), Emily Greenberg (Secretary), Rupert Watson, Patsy Wooles, Marika Stubb, and Sara Uruski. There were two vacant positions. Two new board member joined during the financial year – Marika Stubbs (August 2018) and Sara Uruski (March 2018). Three board members resigned during the year – Graham Evans (April 2018), Shannon Steven (July 2018) and Snita Ahir-Knight (October 2018).

- d) The main sources of funding during the April 2018-March 2019 financial year were from:
- rental income (\$23,217) (including gold coin or koha/person from groups) for use of the Centre's offices for services, meetings, activities and classes.
  - grants and donations (\$38,671) from Lotteries, TG McCarthy Trust, COGS, South Wairarapa District Council, Wairarapa REAP, Featherston's Own Charitable Trust, Lion Foundation, Nikau Foundation and the Featherston Community Board. We are very grateful to all these donors who make it possible for us to continue to operate and deliver these services.
  - additional funds of \$3,581 were raised from the 2018 Featherston Art Sale and \$1,106 from interest and koha.
  - furthermore, we rely on in-kind donations of services from businesses and individuals.
- e) The main methods used to raise funds are as mentioned above.
- f) Volunteers are key to the sustainability of the Trust's assets and purpose. The board members are volunteers and they and other volunteers supplement reception, administrative, social media and web maintenance duties and help to maintain the buildings and grounds. We also rely on an extensive list of businesses and individuals for everything from marketing to provision of firewood.
- g) The Trust enables services to be provided for the community by maintaining a safe and welcoming space and by facilitating the provision of information, networking and collaboration. This is achieved by maintaining and promoting the facilities at 14 Wakefield Street. The Centre operations supports and enables a diverse range of opportunities and activities that directly improve the well-being of the Community.

## Statement of Service Performance

The following table describes the achievements during April 2018 - March 2019 in relation to the Board's 2018 Strategic Plan. This table provides mainly nonfinancial information to help users understand what the Featherston Community Centre Charitable Trust achieved during the financial year, and how this contributes to the longer-term strategies and plans.

Objective	Strategy	Plan	Achievement
<p><b>Staff</b></p> <p>Quality staff and volunteers help achieve the Centre's vision, purpose and objectives.</p>	<p>The Centre Manager is responsible for the day-to-day office and administration duties, including budgeting, networking, relationship management and promotion.</p> <p>A caretaker assists the Centre Manager to keep the building and grounds tidy and inviting.</p> <p>The Board is a good employer by:</p> <ul style="list-style-type: none"> <li>• Paying our staff a living wage rate</li> <li>• Having employment contracts for all staff</li> <li>• Monitoring the progress of staff towards their KPIs</li> <li>• Ensuring staff are supported, receive training as necessary and are rewarded commensurately.</li> </ul>	<p>Secure funds that allow the Board to employ:</p> <ul style="list-style-type: none"> <li>• Centre Manager for at least 21 hours/week</li> <li>• Caretaker for at least 5 hours/week.</li> </ul> <p>With the help of volunteers and staff, keep the Centre staffed for at least 30 hours/week and ensure it is open for evening and weekend users as required.</p> <p>Have formal employee performance reviews, at least annually.</p> <p>Provide weekly contact with the Centre Manager and monthly meetings with all staff.</p> <p>Be open to job-sharing opportunities.</p>	<p>The Centre is staffed from 9:00am to 3:00pm, Monday through Friday with a combination of paid and volunteer staff.</p> <p>The Board provided an annual performance review and pay increase for the manager and caretaker.</p> <p>The Board has specified people on the Staffing Portfolio who support the Centre Manager.</p>

<p><b>Property</b></p> <p>The buildings and grounds are in excellent repair, the rooms are warm and inviting and the grounds are attractive and versatile.</p>	<p>Ensure appropriate Health and Safety procedures and systems are always in place.</p> <p>Maintain the building so that it retains its “Public Building” certification.</p> <p>Provide facilities that are accessible and suited to a wide-range of activities, services and users.</p>	<p>Have maintenance and cleaning schedules to keep the Centre in good repair.</p> <p>Involve Centre users in identifying property and maintenance needs and opportunities and renovations and maintenance are undertaken as soon as possible.</p> <p>Develop a programme of improvements to the property and grounds that will enhance the Centre’s value to users and the community. Our current plan includes:</p> <ul style="list-style-type: none"> <li>• New/refreshed signs</li> <li>• Marking of carpark</li> <li>• Development of outdoor spaces</li> </ul> <p>Provide signs and facilities that meet H&amp;S and accessibility requirements.</p>	<p>The gutters have been cleaned, the ceiling insulation upgraded and sheer curtains were put in the offices that face the parking area to improve privacy. More secure storage space has been provided for Centre users. These initiatives have made great improvements to the Centre.</p> <p>The Boiler pump has been replaced and the stormwater sumps and pits cleaned – although the pits will need to be replaced as they are suffering from deferred maintenance.</p> <p>A new security system, consisting of an alarm system and CCTV cameras, has been installed. The system is managed and monitored by volunteers.</p> <p>The Board has worked throughout the year on a partnership with the Featherston Medical Centre which is taking form and will hopefully result in needed upgrades to the entrance and grounds in 2019/20.</p>
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<p><b>Finances</b></p> <p>Finances are managed to ensure the long-term sustainability of the Centre.</p>	<p>Manage funds for the purpose of keeping the Centre functioning for the foreseeable future.</p> <p>Prepare annual budgets that reflect the Centre’s funding strategy.</p> <p>Apply for funding from donor organisations for specific projects or to meet operational needs.</p> <p>Raise funds from a mixture of rental income, grants, and fund-raising events.</p> <p>Increase rental income by expanding the number of tenants and Centre users.</p> <p>Ensure reserves and insurance are maintained to cover unexpected emergencies or changes in funding and income.</p>	<p>Identify needs for funding and review funding strategy at least annually.</p> <p>Review tenancy contracts and rental rates on an annual basis.</p> <p>Board members and Centre Manager ensure funding applications are well-written and accountability reports are completed on time.</p> <p>Use an appropriate accounting package to keep track of income and expenditures, and which provides efficient and transparent review of annual accounts.</p> <p>Have financial accounts reviewed annually and report to the community.</p> <p>Earmark funds for specific building and grounds maintenance.</p> <p>Pursue new funding sources including:</p> <ul style="list-style-type: none"> <li>• Legacy/bequest programme (develop a brochure)</li> <li>• Apply to Council Annual Plan and Community Board grants each year</li> </ul>	<p>Accounts are maintained on XERO and are reviewed and reported annually at the AGM and to the Charities Commission.</p> <p>While the Centre’s finances are sound, the need to maintain low rental rates combined with a small population results in an organisation where money is always tight. Expenses to operate and maintain the facility of approximately \$61,690 comprised:</p> <ul style="list-style-type: none"> <li>• \$29,151: Operating expenses including insurance</li> <li>• \$31,304: Wages for the part-time Centre Manager and custodian</li> </ul> <p>Income of about \$62k was sourced from:</p> <ul style="list-style-type: none"> <li>• \$23,217: Facility rental</li> <li>• \$3,581: 2018 Featherston Art Sale</li> <li>• \$1,106: Interest and koha</li> <li>• \$38,703: Grants and donations</li> </ul> <p>The Trust maintains a Contingency Reserve of \$15,000 for unforeseen events that might make it difficult to meet ongoing expenses. This reserve provides breathing space for the Trust to consider and determine a suitable course of action to correct the shortfall, without detracting from ongoing service provision to the community.</p>
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<p><b>Service Delivery</b></p> <p>The Centre provides community wellbeing through relationships and collaboration with agencies and others.</p>	<p>Understand the community's needs and aspirations for the Centre.</p> <p>Strengthen existing partnerships and establish new working relationships to facilitate on-going and new use of the Centre, as well as supporting other organisations that do not use the Centre but work towards improving the wellbeing of the wider community.</p>	<p>Collaborate with providers, schools, iwi, agencies, local government, community groups (i.e. Menz Shed and Toy Library) and individuals whose work, project or activity might benefit the community.</p> <p>Provide or develop space at the Centre for services, groups, activities, events and classes.</p> <p>Contribute to community activities and services occurring off-site, through sharing of information, promotion and collaboration.</p> <p>Identify the community's needs through networking, collaboration, feedback and focussed conversations.</p> <p>Build and maintain a register of current and potential centre users.</p> <p>Report regularly to the community, Council and the Community Board on centre activities, opportunities and challenges.</p> <p>Support the use of the Centre for more public meetings and more art.</p>	<p>The Centre continues to host activities and services from a wide range of providers that enable social cohesion and individual benefit, such as:</p> <ul style="list-style-type: none"> <li>• Recreational activities include seniors card play, music, art and craft, knitting, mah-jong and bridge groups.</li> <li>• Health and Wellness includes five classes a week in Yoga and Feldenkrais movement.</li> <li>• Twice weekly music programs flourish with Ukuleles during the day and Featherston Wahine Singers in the evening.</li> <li>• Support services include Connecting Communities, Meals on Wheels, Alcoholics Anonymous, Narcotics Anonymous and our on-going partnership with the co-located Toy Library.</li> <li>• Local history, tikanga and Te Reo Māori is offered through Mahi Raranga (flax weaving) and Māori Battalion projects.</li> <li>• The community-led development group, Fab Feathy now operates from the Community Centre.</li> </ul>
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<p><b>Marketing</b></p> <p>The Centre’s purpose, strengths and services are promoted.</p>	<p>The Centre is well-known and used by an increasing number and diversity of people.</p>	<p>Use a variety of media, such as the Phoenix, local newspapers, posters brochures, email and the Centre’s Facebook and website, to promote activities at the Centre.</p> <p>Ensure the Centre’s brochure and website are up-to-date and accessible.</p> <p>Facilitate meetings with Centre users, interested groups and community representatives to promote networking and collaboration.</p> <p>Let the community know we pay a living wage.</p> <p>Lobby for more public meetings to be held at the Centre (like Community Board meetings).</p> <p>Hold an event (like the Art Sale) that brings in new people.</p> <p>Increase Facebook “likes” from 500 to 600</p> <p>More users and more services.</p>	<p>Activities and services at Centre are promoted monthly in the Phoenix which is delivered free to every urban Featherston resident.</p> <p>The Centre’s website provides up-to-date information and allows users to book the facilities online (<a href="http://featherstoncommunity.org.nz/">featherstoncommunity.org.nz/</a>).</p> <p>Our annual art sale, the Featherston Art Sale, is run each May (just after the financial end of year) concurrently with the community Featherston Booktown event. It continues to be successful financially and as a community event that introduces new artists and people to the Centre.</p> <p>The Centre’s Facebook page actively promotes services and activities at the Centre, as well as serving as a forum for the promotion of community services and events occurring at other venues (<a href="https://www.facebook.com/FeatherstonCommunity">FeatherstonCommunity</a>). The page now has over 800 followers.</p> <p>Work is being done to develop an on-line event and facility booking system which should be in operation soon.</p>
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<p><b>Governance</b></p> <p>The Board uses rigorous and robust procedures to sustain and enhance the Centre.</p>	<p>The Board meets regularly to ensure Centre matters are managed in a timely manner.</p> <p>The Board maintains sound financial management.</p> <p>The Board is guided by the Centre’s constitution, strategies and policies.</p> <p>The Board membership reflects the diversity of the community and the needs of the Trust.</p> <p>The Board is receptive to new ideas and projects that will further enhance the offering we make to our Community.</p>	<p>Centre strategies, policies and delegations are reviewed at least annually, and posted on the Centre website as appropriate.</p> <p>Hold monthly Board meetings with minutes produced within a week thereof.</p> <p>Report at least annually to the community on Centre finances, activities, opportunities and challenges.</p> <p>Review the Board membership and develop a recruitment plan for new members.</p> <p>There is a quorum at every Board meeting.</p>	<p>The Board focuses on the use of a strategic plan, policies and delegations, which has provided clear roles for each board member. This allows the workload to be distributed in a way that promotes certainty for Board members and Centre staff.</p> <p>The Board is strong and capable, and all meetings had a quorum. The board continues to be refreshed with new members who reflect the community and who bring new ideas and skills to the Centre.</p>
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## ***Financial reports***

### **Featherston Community Centre Charitable Trust For the year ended 31 March 2019**

#### **1. Trustee Board:**

Emily Greenberg (Secretary)  
Graham Evans  
Marika Stubbs  
Maud Bot (Treasurer)  
Patsy Wooles  
Paul Mason (Chair)  
Rupert Watson  
Sarah Uruski  
Shannon Steven  
Snita Ahir-Knight

#### **2. Administrator:**

Siv Fjaerestad

#### **3. Registered Number:**

CC22560

#### **4. Registered Office:**

14 Wakefield St  
Featherston  
Wairarapa  
New Zealand

#### **5. Reviewer:**

Graham Evans

#### **6. Bankers:**

Westpac  
Kiwibank

**Statement of Financial Performance**  
**Featherston Community Centre Charitable Trust**  
**For the 12 months ended 31 March 2019**

	31 Mar 2019	31 Mar 2018
<b>Income</b>		
<b>Rent</b>		
Alcoholics Anonymous	\$834.79	
Alistair Scott	\$960.88	\$0.00
Art for Everyone	\$162.00	\$186.00
Autism NZ Wairarapa Upper Hutt		\$34.78
Bolivia and Bridge Groups	\$717.40	\$635.00
Book Group	\$109.00	\$96.80
Boomerang Bags		\$122.39
Community Networks Wairarapa	\$291.30	\$130.44
Compass Health	\$104.35	
Connecting Communities Wairarapa	\$2,229.56	\$104.35
Department of Conservation		\$111.30
Desk space with wifi	\$34.79	
Dick Smith		\$347.83
Earth Care Environmental		\$15.65
Emergency First Aid	\$47.40	
Fab Feathy	\$3,156.31	
Featherston Beautification Group	\$44.00	\$39.00
Featherston Seniors Social Club Cards	\$552.00	\$519.80
Featherston Toy Library	\$308.70	\$317.39
Featherston Wahine Singers	\$1,282.00	\$701.50
Feldenkrais	\$773.92	\$800.00
Friday Needlework & Crafts	\$2,153.60	\$1,825.50
Fstn Cloth Collective	\$554.00	\$268.00
Genesis Energy	\$141.73	\$1,921.74
Grant from Featherston's Own - Juesday Art Class	\$780.00	\$785.00
Greater Wellington RC	\$981.75	\$677.76
Habit Group	\$19.13	
Kim Goodall	\$28.70	\$170.44
Labour Party - Sth Wairarapa	\$191.31	\$236.09
Literacy Wairarapa	\$130.43	\$1,269.56
Lucy Cooper		\$17.39
Mah Jong	\$766.00	\$644.70
Mediation & Dispute Resolution	\$49.56	
Monday Knitting @ Craft		\$952.90
Narcotics Anonymous	\$347.84	\$347.84
Nga Uri O Te Rua Tekau	\$2,260.84	\$1,521.73
Nick Arnott-Steel Counselling	\$208.69	\$17.39
One off hire: Birthday parties	\$204.34	\$173.92
One off hire: Community/Public Meeting	\$81.48	\$130.00
One off hire: Workshop/Focus groups	\$97.74	\$82.52
One-off hire: office hire	\$8.70	
Paper Arts & Crafts		\$30.44
Pathways		\$8.70
Red Cross	\$452.17	\$452.17

Relational Wairarapa		\$26.00
Residents & Ratepayers rental	\$52.17	\$41.74
Salvation Army	\$26.09	
Saturday Scrapbooking		\$66.17
School Holiday Programmes		\$8.00
School & Sports Boards	\$8.70	
Sheree Vluggen		\$147.82
Snita Ahir-Knight	\$172.22	\$387.85
Trudi Betschart Counselling	\$162.62	\$26.09
Ukulele	\$800.00	\$1,181.60
Victim Support	\$17.39	
Wai REAP (rental)	\$337.39	\$256.52
Wairarapa Bonsai Club	\$24.35	
Wairarapa Community Law	\$260.02	\$217.40
Wairarapa DHB	\$56.52	
Wairarapa Parents Centre	\$86.96	
Wairarapa Volunteer Centre	\$17.39	
Womens Refuge		\$95.66
WOW Toastmasters		\$21.74
Yoga with Nicki Stewart	\$418.27	\$156.52
Yoga with Odette Rowe	\$490.88	\$400.00
<b>Total Rent</b>	<b>\$23,997.38</b>	<b>\$18,729.13</b>
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<b>Total Rents</b>	<b>\$23,997.38</b>	<b>\$18,729.13</b>

### Less Operating Expenses

#### Administration Expenses

Accounting Fees	\$595.16	\$561.00
Advertising & Marketing	\$1,261.67	\$1,272.15
Audit Fees	\$150.00	\$150.00
Bank Fees		\$134.37
Board & Meeting Expenses	\$178.25	\$150.00
Boiler Maintenance	\$311.25	\$312.00
Building Maintenance - Internal	\$452.24	\$0.00
Building Maintenance - External	\$71.97	\$1,092.50
Charities Commission	\$44.44	\$44.44
Cleaning Expenses	\$673.19	\$494.78
Council Rates	\$2,071.32	\$2,064.79
Diesel	\$2,229.25	\$1,923.11
Electricity Expenses	\$1,798.80	\$1,801.95
Fire Safety Audit	\$476.25	\$390.00
Firewood	\$474.78	\$94.54
Food	\$573.45	\$630.67
Grounds	\$9,000.00	\$26.09
Koha & Donations		\$263.90
Miscellaneous	\$318.68	\$705.96
Postage, Printing & Stationery	\$778.65	\$896.33
Security (ADT)	\$1,606.35	\$434.33
Telephone, Tolls & Internet	\$1,558.74	\$1,185.73
Volunteer Expenses	\$130.43	\$149.24

Waste Removal	\$39.13	\$65.22
<b>Total Administration Expenses</b>	<b>\$24,794.00</b>	<b>\$14,843.10</b>
First Sovereign Grant for specific Expenses	\$0.00	-\$1,604.97
<b>Insurance Expenses</b>		
Business Insurance		\$3,420.38
Public Liability Insurance		\$235.20
<b>Total Insurance Expenses</b>	<b>\$3,559.13</b>	<b>\$3,655.58</b>
T G McCarthy Trust Insurance Grant	-\$2,200.00	-\$2,200.00
<b>Net Insurance Costs</b>	<b>\$1,359.13</b>	<b>\$1,455.58</b>
<b>Total Operating Expenses</b>	<b>\$26,153.13</b>	<b>\$14,693.71</b>
<b>Net Operating Result</b>	<b>-\$2,155.75</b>	<b>\$4,035.42</b>
<b>Payroll Expenses</b>		
ACC Expenses	\$123.93	\$171.76
Staff Training Expenses	\$1,301.74	\$0.00
Wages & Salaries Expenses	\$29,878.42	\$26,705.38
<b>Total Payroll Expenses</b>	<b>\$31,304.09</b>	<b>\$26,877.14</b>
<b>Less Grants Received for Payroll</b>		
Eastern & Central Community		\$4,000.00
Lotteries Commission (salaries)	\$20,000.00	\$15,000.00
Wairarapa REAP	\$2,655.12	\$2,655.12
	<b>\$22,655.12</b>	<b>\$21,655.12</b>
<b>Net Payroll Expenses met by Centre</b>	<b>\$8,648.97</b>	<b>\$5,222.02</b>
<b>Grants Received - Operations</b>		
COGS	\$5,000.00	\$0.00
Eastern & Central Community		\$4,000.00
Featherston's Own CT (grants)	\$500.00	\$500.00
South Wairarapa District Council	\$2,000.00	\$0.00
<b>Total Other Grants</b>	<b>\$7,500.00</b>	<b>\$4,500.00</b>
<b>Plus Other Income</b>		
Art Sale Net proceeds	\$3,581.01	\$3,203.34
Car boot Sales		\$163.00
Donations	\$32.30	\$291.30
Insurance Claims proceeds	\$380.03	
Interest	\$1,052.31	\$1,025.31
Koha	\$54.00	\$15.00
<b>Total Other Income</b>	<b>\$5,099.65</b>	<b>\$4,697.95</b>
<b>Annual Gross Result</b>	<b>\$1,794.93</b>	

**Donations for Specific Projects**

**Maintenance storm-water system**

Featherston Community Board	\$500.00
Featherston's Own CT (grants)	\$500.00
Clean out storm water silt traps and drains	\$798.50
unspent	<u>\$201.50</u>

**Upgrade ceiling insulation**

Lion Foundation	\$3,000.00
Insulation and installation	\$1,521.74
to Grants in advance	<u>\$1,478.26</u>

**Replacement of boiler pump**

Nikau Foundation	\$3,000.00
New boiler pump and installation	\$2,665.25
remainder went towards costs for diesel	<u>\$334.75</u>

**Net Specific Donations****\$2,014.51****Result before Depreciation****\$3,809.44****\$4,520.13****Non Cash Items****Depreciation**

Building Fit-Out Depn	\$2,884.48	\$1,592.37
Furniture Depn	\$789.22	\$921.23
Office Equipment Depn	\$147.62	\$131.26
Plant & Equipment Depn	\$720.50	\$421.86
<b>Total Depreciation</b>	<b>\$4,541.82</b>	<b>\$3,066.72</b>

**Asset disposal (book value)**

Outside lighting FA0011	-\$0.01
Old vacuum cleaner FA0040	-\$0.24
Motor mower FA0047	-\$1.61
Microwave FA0022	-\$2.00
<b>Total Disposal</b>	<b>-\$3.86</b>

**Surplus /Loss for the Year****-\$736.24****\$1,453.41****Cash Related Items****Purchases**

Window seat Kauri room	\$256.00
Sheers in Rimu and Tawa rooms	\$607.76
Security system	\$2,058.70
Replacement computer	\$202.43
New boiler pump	\$2,665.25
Ceiling insulation (first payment)	\$1,521.74
<b>Total Purchases</b>	<b>\$7,311.88</b>

change Sundry Debtors	\$587.00
change Sundry Creditors	\$9,000.00

<b>Net Cash Flow</b>	<b>-\$16,473.93</b>
Opening Bank	\$72,124.60
Closing Bank	\$55,650.67

**Statement of Movements in Equity**  
**Featherston Community Centre Charitable Trust**  
**As at 31 March 2019**

31 March 2019      31 March 2018

<b>Equity</b>		
Opening Balance	\$420,726.87	\$378,719.14
Current Year Earnings	\$1,990.98	\$20,933.24
Land Revaluation Reserve	\$0.00	\$21,074.49
<b>Total Equity</b>	<b>\$422,717.85</b>	<b>\$420,726.87</b>



**Statement of Financial Position**  
**Featherston Community Centre Charitable Trust**  
**As at 31 March 2019**

	31 Mar 2019	31 Mar 2018
<b>Assets</b>		
<b>Bank Accounts</b>		
KB call 38-9005-0917230-02	\$99.20	\$99.20
KB general 38-9005-0917230-00	\$6,839.13	\$39,725.99
KB wages 38-9005-0917230-01	\$0.00	\$285.65
KB saver 38-9005-0917230-05	\$10.63	\$3,672.96
Petty Cash/Cash On Hand	\$6.50	\$30.00
WP general 03-0687-0014184-00	\$18,864.54	\$1,792.15
WP Term 03-0687-0014184-81	\$27,486.18	\$26,518.65
WP. wages 03-0687-0014184-01	\$2,344.49	\$0.00
<b>Total Bank</b>	<b>\$55,650.67</b>	<b>\$72,124.60</b>
<b>Current Assets</b>		
Interest Income Accrued	\$124.10	\$124.64
Trade Debtors	\$945.00	\$358.00
<b>Total Current Assets</b>	<b>\$1,069.10</b>	<b>\$482.64</b>
<b>Fixed Assets</b>		
<b>Building Fit-Outs</b>		
Opening balance	\$21,053.84	\$4,085.14
Building Fit-Out	\$934.46	\$18,561.07
Less Accumulated Depreciation on Building Fit-Out	-\$2,884.48	-\$1,592.37
<b>Total Building Fit-Out</b>	<b>\$19,103.82</b>	<b>\$21,053.84</b>
<b>Furniture</b>		
Opening balance	\$5,086.37	\$5,609.60
Furniture	\$256.00	\$398.00
Less Accumulated Depreciation on Furniture	-\$789.22	-\$921.23
<b>Total Furniture</b>	<b>\$4,553.15</b>	<b>\$5,086.37</b>
<b>Land &amp; Buildings</b>		
Opening balance	\$345,000.00	\$323,925.51
Land & Buildings	\$0.00	\$21,074.49
Less Accumulated Depreciation on Buildings	\$0.00	\$0.00
<b>Total Land &amp; Buildings</b>	<b>\$345,000.00</b>	<b>\$345,000.00</b>
<b>Office Equipment</b>		
Opening balance	\$251.36	\$111.90

Office	\$202.43	\$270.72
Less Accumulated Depreciation on Office	-\$147.62	-\$131.26
<b>Total Office Equipment</b>	<b>\$306.17</b>	<b>\$251.36</b>
<b>Plant &amp; Equipment</b>		
Opening balance	\$1,771.45	\$2,193.31
Plant & Equipment	\$5,032.75	\$0.00
Less Accumulated Depreciation on Plant & Equipment	-\$718.65	-\$419.86
<b>Total Plant &amp; Equipment</b>	<b>\$6,085.55</b>	<b>\$1,773.45</b>
<b>Total Fixed Assets</b>	<b>\$375,048.69</b>	<b>\$373,165.02</b>

<b>Total Assets</b>	<b>431,768.46</b>	<b>445,772.26</b>
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#### Liabilities

##### Current Liabilities

Grants in Advance	\$1,478.26	\$21,373.71
GST	-\$543.27	\$3,160.22
Trade Creditors	\$0.00	\$172.50
Sundry Creditors	\$9,000.00	\$1,000.00
<b>Total Current Liabilities</b>	<b>\$9,934.99</b>	<b>\$25,706.43</b>

<b>Total Liabilities</b>	<b>\$9,934.99</b>	<b>\$25,706.43</b>
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<b>Net Assets</b>	<b>\$421,833.47</b>	<b>\$420,065.83</b>
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#### Equity

Contingency Reserve	\$15,000.00	\$15,000.00
Current Year Earnings	\$1,990.98	\$20,270.20
Land Revaluation Reserve	\$162,898.49	\$162,898.49
Retained Earnings	\$242,828.38	\$221,895.14
<b>Total Equity</b>	<b>\$422,717.85</b>	<b>\$420,063.83</b>

**Schedule of Fixed Assets**  
**Featherston Community Centre Charitable Trust**  
**1 April 2018 to 31 March 2019**

Name	Number	Cost	Rate		Purchased	Disposed	1-Apr-18	Purchases	Depreciation	Disposals	Accum Dep	31-Mar-19
<b>Building Fit-Out</b>												
Payment for sheers	FA-0051	\$607.76	25.0 %	DV	11/12/2018		\$0.00	\$607.76	\$63.31	\$0.00	\$63.31	\$544.45
Final payment for new vinyl in kitchen	FA-0048	\$326.70	13.0 %	DV	4/26/2018		\$0.00	\$326.70	\$42.47	\$0.00	\$42.47	\$284.23
2017 18 new carpet	FA-0046	\$18,561.07	13.0 %	DV	11/16/2017		\$17,555.68	\$0.00	\$2,282.24	\$0.00	\$3,287.63	\$15,273.44
blinds	FA-0031	\$453.04	25.0 %	DV	5/29/2014		\$147.32	\$0.00	\$36.83	\$0.00	\$342.55	\$110.49
electrical fans	FA-0003	\$1,396.76	13.0 %	DV	5/25/2014		\$810.16	\$0.00	\$105.32	\$0.00	\$691.92	\$704.84
Fencing & Gates	FA-0010	\$3,300.00	12.0 %	DV	1/1/2012		\$1,654.56	\$0.00	\$198.55	\$0.00	\$1,843.99	\$1,456.01
Heating Extension	FA-0012	\$7,804.00	19.2 %	DV	1/1/2012		\$672.17	\$0.00	\$129.06	\$0.00	\$7,260.89	\$543.11
Log Fire	FA-0009	\$3,485.00	48.0 %	DV	1/1/2012		\$2.85	\$0.00	\$1.37	\$0.00	\$3,483.52	\$1.48
Outside Lighting	FA-0011	\$303.00	80.4 %	DV	1/1/2012	3/31/2019	\$0.01	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00
Signs	FA-0013	\$587.00	12.0 %	DV	1/1/2012		\$211.09	\$0.00	\$25.33	\$0.00	\$401.24	\$185.76
<b>Total Building Fit-Out</b>		<b>\$36,824.33</b>					<b>\$21,053.84</b>	<b>\$934.46</b>	<b>\$2,884.48</b>	<b>\$0.01</b>	<b>\$17,417.52</b>	<b>\$19,103.81</b>
<b>Furniture</b>												
new window seating Kauri rm	FA-0053	\$256.00	16.0 %	DV	2/19/2019		\$0.00	\$256.00	\$6.83	\$0.00	\$6.83	\$249.17
2 polo chairs	FA-0044	\$398.00	16.0 %	DV	6/10/2017		\$344.93	\$0.00	\$55.19	\$0.00	\$108.26	\$289.74
13 polo chairs	FA-0042	\$2,587.00	16.0 %	DV	3/9/2017		\$2,144.11	\$0.00	\$343.06	\$0.00	\$785.95	\$1,801.05
Folding Tables	FA-0037	\$2,994.00	13.0 %	DV	10/17/2014		\$1,843.41	\$0.00	\$239.64	\$0.00	\$1,390.23	\$1,603.77
Trolley for trestles	FA-0038	\$349.00	13.0 %	DV	10/17/2014		\$214.87	\$0.00	\$27.93	\$0.00	\$162.06	\$186.94
Chairs	FA-0014	\$2,723.00	19.2 %	DV	1/1/2012		\$360.59	\$0.00	\$69.23	\$0.00	\$2,431.64	\$291.36
Classroom Vinyl	FA-0016	\$2,257.00	24.0 %	DV	1/1/2012		\$136.12	\$0.00	\$32.67	\$0.00	\$2,153.55	\$103.45
Curtaining	FA-0015	\$727.00	30.0 %	DV	1/1/2012		\$31.45	\$0.00	\$9.44	\$0.00	\$704.99	\$22.01
Television & DVD's	FA-0017	\$1,111.00	48.0 %	DV	1/1/2012		\$10.89	\$0.00	\$5.23	\$0.00	\$1,105.34	\$5.66
<b>Total Furniture</b>		<b>\$13,402.00</b>					<b>\$5,086.37</b>	<b>\$256.00</b>	<b>\$789.22</b>	<b>\$0.00</b>	<b>\$8,848.85</b>	<b>\$4,553.15</b>
<b>Land &amp; Buildings</b>												
L&B revaluation 30 Sept 2017	FA-0050	\$21,074.49	0.0%	None	9/30/2017		\$21,074.49	\$0.00	\$0.00	\$0.00	\$0.00	\$21,074.49

Ramp	FA-0035	\$500.50	0.0%	Non e	7/28/2014	\$500.50	\$0.00	\$0.00	\$0.00	\$0.00	\$500.50
toilet windows	FA-0033	\$613.60	0.0%	Non e	7/11/2014	\$613.60	\$0.00	\$0.00	\$0.00	\$0.00	\$613.60
toilet windows	FA-0034	\$863.00	0.0%	Non e	7/11/2014	\$863.00	\$0.00	\$0.00	\$0.00	\$0.00	\$863.00
Building Alterations	FA-0006	\$37,425.41	0.0%	Non e	3/1/2014	\$34,275.41	\$0.00	\$0.00	\$0.00	\$3,150.00	\$34,275.41
Land	FA-0004	\$155,000.00	0.0%	Non e	1/1/2014	\$155,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155,000.00
Fisher Windows	FA-0007	\$6,328.00	0.0%	Non e	1/1/2012	\$3,543.00	\$0.00	\$0.00	\$0.00	\$2,785.00	\$3,543.00
New Roof	FA-0008	\$93,195.00	0.0%	Non e	1/1/2012	\$93,195.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,195.00
Original Building	FA-0005	\$48,730.00	0.0%	Non e	1/1/1984	\$35,935.00	\$0.00	\$0.00	\$0.00	\$12,795.00	\$35,935.00
<b>Total Land &amp; Buildings</b>		<b>\$363,730.00</b>				<b>\$345,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,730.00</b>	<b>\$345,000.00</b>
<b>Office</b>											
replacement computer	FA-0055	\$202.43	33.0%	DV	7/10/2018	\$0.00	\$202.43	\$50.10	\$0.00	\$50.10	\$152.33
Brother Printer (incl Cashback)	FA-0045	\$270.72	40.0%	DV	6/17/2017	\$180.48	\$0.00	\$72.19	\$0.00	\$162.43	\$108.29
Office Desks	FA-0018	\$300.00	19.2%	DV	1/1/2012	\$14.50	\$0.00	\$2.78	\$0.00	\$288.28	\$11.72
Toshiba Laptop	FA-0019	\$776.00	40.0%	DV	1/1/2012	\$56.38	\$0.00	\$22.55	\$0.00	\$742.17	\$33.83
<b>Total Office</b>		<b>\$1,549.15</b>				<b>\$251.36</b>	<b>\$202.43</b>	<b>\$147.62</b>	<b>\$0.00</b>	<b>\$1,242.98</b>	<b>\$306.17</b>
<b>Plant &amp; Equipment</b>											
New boiler pump - relates to FA-0026	FA-0052	\$2,665.25	20.0%	DV	3/7/2019	\$0.00	\$2,665.25	\$44.42	\$0.00	\$44.42	\$2,620.83
CCTV and security systems	FA-0054	\$2,367.50	25.0%	DV	9/10/2018	\$0.00	\$2,367.50	\$345.26	\$0.00	\$345.26	\$2,022.24
dishwasher	FA-0043	\$765.22	20.0%	DV	9/28/2016	\$540.75	\$0.00	\$108.15	\$0.00	\$332.62	\$432.60
New Signs	FA-0039	\$620.00	10.0%	DV	12/16/2014	\$436.91	\$0.00	\$43.69	\$0.00	\$226.78	\$393.22
Projector	FA-0021	\$519.00	25.0%	DV	7/23/2013	\$137.32	\$0.00	\$34.33	\$0.00	\$416.01	\$102.99
2 x Gas Heater & Bottle	FA-0025	\$573.00	48.0%	DV	1/1/2012	\$10.89	\$0.00	\$5.23	\$0.00	\$567.34	\$5.66
Aluminium Extension Ladder	FA-0030	\$430.00	19.2%	DV	1/1/2012	\$95.90	\$0.00	\$18.41	\$0.00	\$352.51	\$77.49
Boiling Unit	FA-0029	\$810.00	24.0%	DV	1/1/2012	\$139.45	\$0.00	\$33.47	\$0.00	\$704.02	\$105.98
Diesel Boiler	FA-0026	\$4,595.00	19.2%	DV	1/1/2012	\$276.63	\$0.00	\$53.11	\$0.00	\$4,371.48	\$223.52
Metal Stacking Chairs	FA-0028	\$719.00	19.2%	DV	1/1/2012	\$77.15	\$0.00	\$14.81	\$0.00	\$656.66	\$62.34
Motor Mower	FA-0027	\$623.00	60.0%	DV	1/1/2012	\$1.61	\$0.00	\$0.00	\$1.61	\$0.00	\$0.00
old vacuum cleaner	FA-0040	\$700.00	67.0%	DV	1/1/2012	\$0.24	\$0.00	\$0.00	\$0.24	\$0.00	\$0.00
Range & Hood	FA-0024	\$1,776.00	36.0%	DV	1/1/2012	\$23.15	\$0.00	\$8.33	\$0.00	\$1,761.18	\$14.82

Refrigerator	FA-0023	\$818.00	30.0%	DV	1/1/2012	\$31.45	\$0.00	\$9.44	\$0.00	\$795.99	\$22.01
<b>Total Plant &amp; Equipment</b>		<b>\$17,980.97</b>				<b>\$1,771.45</b>	<b>\$5,032.75</b>	<b>\$718.65</b>	<b>\$1.85</b>	<b>\$10,574.27</b>	<b>\$6,083.70</b>
<b>Total</b>		<b>\$433,486.45</b>				<b>\$373,163.02</b>	<b>\$6,425.64</b>	<b>\$4,539.97</b>	<b>\$1.86</b>	<b>\$56,813.62</b>	<b>\$375,046.83</b>

**Notes to the Financial Statements**  
**Featherston Community Centre Charitable Trust**  
**For the year ended 31 March 2019**

**1. Statement of Accounting Policies:**

Featherston Community Centre Charitable Trust is a Trust. These Financial Statements are general purpose financial statements and have been prepared in accordance with generally accepted accounting practises.

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

**2. Changes in Accounting Policies:**

There have been no changes in Accounting Policies. All policies have been applied on basis consistent with those used in previous years.

**3. Fixed Assets and Depreciation:**

All fixed assets, other than Land are recorded at cost less accumulated depreciation.

Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007.

The entity has the following asset classes:

Building Fit-Out @ cost. 12% - 80.4% Diminishing Value

Building Fit-Out additions. 13% - 25% Diminishing Value

Buildings additions. 0% Diminishing Value

Building at cost. 0% Diminishing Value

Furniture at cost. 16% - 48% Diminishing Value

Office Equipment at cost. 19.2% - 40% Diminishing Value

Plant & Equipment at cost. 19.2% - 67% Diminishing Value

**4. Goods and Services Tax:**

These financial statements have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable.

**5. Accounts Receivable:**

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

**6. Review:**

These financial statements have been reviewed by Mr Graham Evans and his review report is attached.

**7. Contingent Liabilities:**

As at the balance date the Trust has no contingent liabilities.

**8. Other notes:**

Statement of Commitments

As at the balance date the trust had no capital commitments

Building Valuation

The building was assessed as having a Market Value of \$220,000 as at September 2014

Contingency Reserve

In quarter 1, 2016, the Board established a Contingency Reserve of \$15,000 for the express purpose of being available in the event of an unforeseen event or events that might reduce the Trust's income to such a level that it might be difficult to meet ongoing expenses of operating the Trust's assets. By having the funds available from the reserve in such a situation, the Board will have a breathing space to consider and determine a suitable course of action to correct the shortfall, without detracting from ongoing service provision to the community. The Reserve was not required in the 2018/19 year.

## Featherston Community Centre Charitable Trust

### **Reviewers's Report to Members**

I have reviewed the financial statements of Featherston Community Centre Charitable Trust for the year ended 31 March 2019.

Financial Statements of the Centre have been prepared and I have reviewed those statements to consider whether they give a true and fair view of the financial position and of the income and expenditure of the Featherston Community Centre Charitable Trust over the year ending 31 March 2019.

My responsibility is to review those transactions and express an independent opinion on the financial statements and to report my opinion on their efficacy to the members of the Featherston Community Centre Charitable Trust

#### **BASIS OF OPINION**

My review was conducted with regard to these responsibilities. I obtained all the information and explanations that I considered necessary to conduct my review and to satisfy myself that proper financial records had been kept and have been presented in a manner appropriate for the Trust's purposes.

#### **OPINION**

In my opinion the financial statements fairly reflect the financial transactions and the position of the Featherston Community Centre Charitable Trust over the financial year ending 31 March 2019.

My review was completed on 27 June 2019 and my opinion is expressed as at that date



Graham Evans  
27 June 2019