

**PERFORMANCE REPORT**  
For the year ended 31 March 2021

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## Entity Information For the Year Ended 31 March 2021

Legal Name of Entity	Karori Community Centre Inc
Other Name of Entity (if any):	Karori Community Centre, KCC
Type of Entity and Legal Basis:	Incorporated Society, Registered Charity
Registration Number:	341793, CC10564
Physical Address:	7 Beauchamp Street, Karori, Wellington 6012
Postal Address:	7 Beauchamp Street, Karori, Wellington 6012
Phone:	(04) 476 4968
Email:	<a href="mailto:info@karoricommunitycentre.org.nz">info@karoricommunitycentre.org.nz</a>
Website:	karoricommunitycentre.org.nz
	karoricommunitycentre karoriyouthcentre

## **Karori Community Centre's Purpose**

Our mission is to further develop, nurture and manage a Community Centre for activities that contribute to the strength and wellbeing of Karori by enabling and fostering positive relationships with and within our community.

Karori Community Centre is placed at the heart of the community. We have goals to

1. Manage a welcoming centre
2. Develop and deliver activities
3. Develop programmes which are affordable and reflect a diverse community

## **Karori Community Centre's Structure**

The Management Committee is usually selected by the membership of the Centre at the Annual General Meeting, and consists of a Chairperson, Secretary, Treasurer and at least two and not more than seven other members. If there is a vacancy, this can be filled by an appointment by the Management Committee.

The Management Committee has full powers of management and control of the income, property and affairs of the Centre including the powers to:

1. discuss and determine policy and guidelines for operation;
2. employ and support staff as required; purchase equipment and maintain such equipment in good order;
3. carry out administrative, financial and liaison functions;
4. accept, apply for, raise, conduct appeals for, and hold funds;
5. manage and review the achievement of objectives of the Centre and enter into a contract or contracts with the Wellington City Council regarding the conditions of use and the Centre's relationship with the Council.

## **Main Sources of Karori Community Centre Cash and Resources**

Karori Community Centre Incorporated is contracted by Wellington City Council to run the building at 7 Beauchamp Street as a community centre. During recent years, the Management Committee has put aside funds as a reserve, to be utilised when the Karori Event Centre is opened. This community facility is adjacent to Karori Community Centre who will be involved in its management for the community.

The Karori Community Centre has accumulated assets such as furniture, whiteware and office equipment for the smooth running of the Community Centre.

## Main Methods used by Karori Community Centre to Raise Funds

Karori Community Centre has an ongoing three-year contract with Wellington City Council which covers some of our operating expenses. We also seek grants and donations from trusts, organisations and individuals. The third stream of income is from the hire of rooms and resources. Karori Community Centre has managed its funding and expenditure to ensure a surplus for 2020-2021. Aspects of this surplus that need noting:

1. \$6,000 which had been budgeted for a part time staff member was not expended. The decision to progress this appointment was delayed until we knew when the Event Centre would be operational and the skills that staffing this venture would require.
2. The centre has received \$21,089 as a Covid-19 wage subsidy during the 2020 pandemic lock down when the Centre was forced to close for two months and no rental income was received.
3. One grant for capital purchases was received in 2020-2021. A grant of \$3,310 from the Four Wind Foundation was received for the purchase of the Electronic Tag and Test equipment and training for performing the test. These figures are shown in our income. \$539 of the expenditure is recorded as operating expenses and \$2,771 is recorded as fixed asset purchases on the balance sheet, not as an operating expense.
4. In recent years, Karori Community Centre has endeavoured to have a modest surplus at the end of its financial year. These result have been through greater success in applications for grants to cover operating expenses as well as increased support from volunteers to maintain the operation and services of the Centre. These reserves have been established to ensure the centre can continue to operate for a period should current funding sources decline and new opportunities be established.

We would like to thank those who have offered support to Karori Community Centre

- Wellington City Council
- The Lotteries Grants Board
- TG Macarthy Trust
- The Lion Foundation / Karori Brooklyn Community Charitable Trust
- Karori Baptist Church
- Wellington Community Trust
- New World Karori
- DCL Computer Services
- St Johns Op Shop
- The Rotary Club of Karori
- Karori Lions Club
- Kaibosh
- Brumby's Karori

## Entity Reliance on Volunteers and Donated Goods and Services

Karori Community Centre relies heavily on volunteer time. We have a large group of people who operate community activities and support groups in a voluntary capacity.

Our volunteer time for the Management Committee has been recorded as 586 hours this financial year. This is less than the previous years as the Centre Manager has taken on operational responsibilities that the members of the Management Committee have previously fulfilled. The Management Committee is moving towards a greater governance role and focusing on strategic planning for the Centre.

Staff have volunteered numerous hours in addition to their paid roles. Regular volunteers directly support our operational activities – in 2020/2021 this amounted to 720 hours. The Youth Centre programme has been supported by 880 volunteer hours.

This gives a total of volunteer hours provided for KCC related activities over the financial year at 2186 hours.

We would like to thank our volunteers who add so much to the work of the Centre

- the Management Committee
- volunteers in the office
- those who lead groups
- teams who work on projects
- those who host social events
- those who lead recycling and repurposing projects.

Thank you for your time, energy and skill.

## Additional Information

Karori Community Centre also operates the Karori Youth Centre and employs a Youth Development Worker to lead the programme at Karori Youth Centre.

Alex Powell, the Youth Development Worker until December 2020, has developed a team of volunteers who work with the young people who attend the Drop-In Centre. This is open three afternoons each week, plus there are additional activities during school holidays. Alex has formed strong links with other Youth Groups in this community which is improving networks with other organisations working with local youth.

In 2020, Carlin Fairley was our Youth Intern, and was studying for a Certificate in Youth Development at the private training establishment, Praxis. Since September 2020, Carlin Fairley has been employed as the Interim Youth Worker. We hope that a permanent appointment will be made in the new financial year.

# KARORI COMMUNITY CENTRE

## Statement of Service Performance

### What did we do? When did we do it?

Our mission is to further develop, nurture and manage a Community Centre for activities that contribute to the strength and well-being of Karori by enabling and fostering positive relationships with and within our community.

Description and Quantification (to the extent practicable) of the Entity's Outputs	This Year 2020 - 2021	Last Year 2019 - 2020
Number of different groups regularly using KCC facilities	47	40
New activities/programmes started in the year	10	30 <sup>1</sup>
Number of Karori Liaison Meetings hosted	8	10
Average number of people attending Karori Liaison Meetings	11 people representing 16 groups	13 people representing 18 groups
Number of Coordinators meetings and WCC Chairs & Coordinators meetings attended	3 zoom and 2 in person	6
Average regular booked hours per week for KCC rooms	94 <sup>2</sup>	107
Number of hours the Youth Centre drop-in was open per week	9 <sup>3</sup>	10
Average Number of hours the Youth Centre was staffed per week	18.53	16.76
Average number of young people attending each Youth Centre session	18	15
Number of hours the Community Centre is staffed per week	48	48
Number of Volunteer hours of the Management Committee	586	1,020
Total number of One-off bookings	235 bookings 868.75 hours <sup>4</sup>	228 bookings 488.75 hours

Description and Quantification (to the extent practicable) of the Entity's Outputs	This Year 2020 - 2021	Last Year 2019 - 2020
Average of monthly posts on all social media to promote and publicise the KCC facilities, events and user activities (KCC Facebook page, I love Karori and Neighbourly)	72	67
Number of 'LIKES' on KCC Facebook	741	574
Number of KCC Facebook page followers	836	626

<sup>1</sup> In 2019-2020 there was a significant increase in the number of new bookings at Karori Community Centre. 'New bookings' are defined as a booking which repeats more than 4 times. In 2018-2019, four new groups were recorded, in 2019-2020, 30 new groups were recorded.

These 30 bookings included: five business organisations, six community groups, nine interest classes plus 11 groups booked Karori Community Centre during this time.

<sup>2</sup> Karori Community Centre was closed for 8 weeks from 23 March to 18 May 2020 due to the Level 4 Covid Lockdown, In August 2021, Wellington was on Level 3, which meant that some groups needed larger spaces so social distance was maintained. In addition, we were closed for six days in February 2021, due to flooding and, outside of this period of report we were closed for 3 days in March, due to repairs from flooding.

<sup>3</sup> Due to Covid level 4, 3, and 2, the Youth Centre has not been open every week. On the weeks they were open, the average number of hours is 9.

<sup>4</sup> this figure is larger than 2019-2020 because of a 15 days booking for the General Election

In 2020-2021, Karori Community Centre has achieved our goals by:

- The Community Centre being a warm and inviting location for many groups in the community. When people arrive at the Community Centre, they receive a warm and human encounter. For many of our users, this may be the first person they have spoken to that day.
- We continue to make good connections within the community and provide an environment where other groups are connecting with each other. The staff and volunteers of the Centre have offered skills and insights into various community development. We are supportive of a number of diverse cultural and faith-based groups. Karori and neighbouring suburbs are well served by Karori Community Centre.

## How have the Goals of the Community Centre been Achieved?

### Covid

At the beginning of the financial year, the Community Centre was closed by the Covid Lockdown. After being closed for 8 weeks, we re-opened on 18 May. This photo was taken on our first day open after lockdown. In August, there was also a period where Wellington was on Level 2, which required large spaces for groups so social distancing was maintained.



## **Buildings**

### *Roofing*

We had a roofing project planned for January-March 2021. We were delighted this was completed ahead of schedule.

### *Plumbing*



On 25 February 2021, we found flooding in our foyer (some of the water can be seen in the photo, most of the water was still under the lino which was about to burst at the seams).

The centre had to close for six days until the insurance loss adjustor visited the site. It took until 23 March, for the plumbing repairs to be completed, although the area continued to be coned off until the lino was replaced



The replacement of the lino is scheduled for 17-19 May 2021, and because of the process to adhere the lino to the concrete floor, the fire alarms needed to be disconnected. Therefore the Community Centre was closed for an additional three days.

### *Lift*

On 18 March, our lift stopped functioning, the motor needs to be replaced. This will take a minimum of 10 days from the time the current motor is removed. This repair is scheduled to be completed on 13 May 2021. For those who are unable to manage the flight of stairs, not having a lift makes access extremely difficult if not impossible. We have endeavoured to relocate groups within our building, or to other venues. However, a significant number of our centre users are unable to access their events. This has created a significant gap in some people's lives.

These buildings problems have become people problems. It has been very frustrating and disappointing that the plumbing and lift issues took so long to resolve and required the centre to be closed for a total of nine days.

## **Closures**

After the Covid lockdown, a number of groups did not return to the Community Centre. In 2020-2021,

- the Mandarin language yoga class did not return,
- two Recycle Workshops and an Age Concern Scam Workshop that was scheduled during COVID lockdown were not rebooked when we returned
- Wellington High School's Continuing Education ESOL Job Seekers and CV Writing courses were scheduled but not held in Term 1, 2021, Wellington High School has noticed a reduced number of migrants in Wellington, due to the borders being closed to non-citizens.
- The Rotary English Conversation class has suspended their meetings until the borders are open for non-citizens
- Thought Storm finished using the Community Centre
- After the movement to Level Three, the Karori Farmers Market did not return.
- The Drop-In moved from twice a week to only meeting on Fridays.

After lockdown, some volunteers have taken the opportunity to review their commitments and have chosen to retire from long standing roles. Alison Johnston has retired as a Justice of the Peace after 32 years of service.



In 2020, all of the local bank branches in Karori closed. The Community Centre has been supporting seniors in our community as they have navigated changing branches, utilising Smart ATMs or internet banking. These transitions have not been easy for seniors in our community.

## ***New Groups at the Community Centre***

A number of groups have used the Community Centre for new ventures.

Spin Poi and Sparkle Fitness have started new groups.

Age Concerns has started a second Steady as You Go class.

Fermentation Workshops were run by Inma Fuentes.

Citizens Advice Bureau has used the youth centre for their volunteer training.

Mothers Network, Blissful Bubs, Code Camp (an afterschool programme), Baby Belles have all used the Centre for their group.

Two people have booked sessions at the community centre for dance practice with their ballroom/Latin dance partner.

In election year, the Centre was also used by a political party for their branch meetings.

The Youth Centre has been used by Age Concern for Driver Safety workshops.

A parent group from Wellington College used the Centre for a second hand uniform sale.

On a regular basis, Matt Philips hired a room to work from, and others have used our small rooms for meetings or face-to-face with a client. Disputes Resolution has used the community centre.

### ***Affordable and No Cost Events at the Community Centre***

Karori Community Centre assesses the needs of the community and identifies emerging or un-met community needs. With the support of our volunteers, we develop and deliver programmes and activities to meet these needs. These programmes are affordable and reflect the diverse interests and needs of the community and engage community participation.

<i>Affordable – Low Cost/No Cost</i>	
Karori Food Bank	Has a permanent space at the Community Centre that is used to receive donations, prepare and distribute food parcels and support recipients
Karori Fabric Re-purpose	This group achieves many things: <ul style="list-style-type: none"> <li>○ Re-purposing fabric – this means less fabric in landfill</li> <li>○ Creating a multitude of items – from dementia cushions for Selwyn Sprott Rest Home, Karori, feeding bibs for Kimi Ora Special School, reusable vegetable bags for the supermarket – the list is extensive. These items are then donated to charities around Wellington or sold for a small sum at the St John’s Op Shop</li> <li>○ This is a group which builds community</li> <li>○ This is a group which transfers skills</li> </ul>
Indoor Bowls	This is a low-cost group - \$5 annual sub, and \$1 per session. Their members fall into two groups: 1. Seniors or 2. Young men living in supported accommodation
Steady as You Go	This exercise group for seniors was initially supported by a facilitator, this group is now supported by Community Centre staff. They

<i>Affordable – Low Cost/No Cost</i>	
	self-manage their exercise class, and have formed a supportive community. In August 2020, a second Steady As You Go group was established. These two groups meet on Monday at 10.30am and Wednesday at 12noon
Parkinson Exercise	A low cost exercise class for people living with Parkinson's disease
Karori Brownies	A volunteer-led group; part of Guiding New Zealand
Drop-In Centre	This group meets on Fridays each week. An opportunity for anyone to drop in for a coffee, chat and toasted sandwich.
Samoan AoG	This Church group meets on Sunday mornings
Plunket B4 School Check	Plunket NZ utilises the small spaces for hire. Plunket Nurses with 4 year olds and their caregivers, offering a B4 School check for people living in the Western Suburbs
ESOL Conversation	This group, led by local Rotarians, meets and provides an opportunity to practice English, to learn New Zealand culture and quirks
English Language Partners	An English language group led by English Language Partners
Mahjong	A group of mainly seniors, who meet weekly for Mahjong
JP Services	These are offered on a weekly basis by a roster of volunteer JPs. Photocopying support is available from the Community Centre Office for those who need it
Hub for Meals on Wheels Distribution	CCDHB utilise space at Karori Community Centre for their Meals on Wheels distribution
<i>Inexpensive</i>	
Exercise to Music	Is a low impact aerobics class at low cost
Pilates with Chris Rice	Pilates with Chris Rice – a low-cost exercise class

Karori Community Centre had 235 one-off bookings.

Karori Community Centre is a venue for birthday parties (adults and children), baby showers, family re-unions, cultural and religious festivals

- Ramadan
- Eid
- Diwali
- The Iranian Cultural Society
- Christmas and
- A baptism

### **Karori Youth Centre**



With sadness we farewelled Alex Powell from her role as Youth Development Worker (seen standing in the photo) in December 2020.

We employed a new staff member who was to begin in March. Unfortunately, this person had a sudden change in personal circumstances and was not able to begin. We are re-advertising the position. In the meantime, Carlin Fairley is continuing to cover this role.



Carlin Fairley was our intern in 2020. She graduated with a Certificate in Youth Work from Praxis (the photo shows Carlin in the front row, second from the left). Carlin came to us, via Volunteer Wellington. She has completed her qualification and is looking for full time employment.



We are grateful for our relationship with Kaibosh. Kaibosh provides food for the Youth Centre Friday night dinner and afternoon tea on Monday and Wednesday. One of our staff have been inspired by Kaibosh and has volunteered for their fundraising events.

## ***Joining the Dots in the Our Community***



We continue to interact with the wider community. We have a strong partnership with the Rotary Club of Karori and the Lions Club of Karori. Rotary has purchased an electronic community notice (situated in the window of Taylors Drycleaners, Karori Road and by the bus stop) which we maintain. Karori Lions use the Community Centre for their twice yearly E-Waste event.

We host

- St John's Op Shop
- Karori Foodbank
- Karori Toy Library and
- Wellington West Citizen Advice Bureau

We also collaborate with other community facilities at the heart of Karori town centre including:

- Karori Library
- Karori Recreation Centre
- Karori Arts and Crafts Society
- Wellington West Citizen Advice Bureau, and
- St John's Op Shop

We are intentional about sharing spaces, promoting the activities and increasing the visibility and awareness of each other's programmes.

## ***Governance and Planning Groups***

The Community Centre has been used by the following groups for their regular and/or planning meetings, events and/or AGMs

- the Community Bus,
- the Community Centre Management Committee
- Friends of Karori Cemetery
- Friends of Karori Stream
- Guildford Apartments
- Karori Athletics Club
- Karori Business Association
- Karori Hall Trust / Karori Event Centre
- Karori Kaitiaki
- Karori Liaison Group
- Karori Normal School
- Karori Residents' Association
- Karori Youth Awards
- St John's Trust Op Shop

## Recycling, Repurposing and Reusing



We are a hub for repurposing, reusing, recycling, and safe disposal.

Currently, we are a collection point for

- Karori Foodbank
- Wellington Sports Bank
- Aluminium for Kidney Kids (a project of Karori Lions Club)
- Prescription Glasses (sent to Pacific Islands for reuse)
- Can-Inspire (a charity utilising broken costume jewellery)
- Terra-cycle (stationery recycling)
- Safe disposal of batteries
- The Nest (redistributing infants clothing and equipment)
- Fabric for Karori Fabric Repurpose
- Cell phone (for Wellington Children's Hospital)

Karori Lions Club has hosted two e-Waste events.

Karori Fabric Repurpose continues to meet at the Community Centre. This group of volunteers has worked on projects for social service groups around the city. Two examples:

Dementia Cushions made by the volunteers at Karori Fabric Repurpose, donated to the Dementia Unit at Selwyn Sprott Rest Home, Karori. These cushions having made things for those living with dementia to touch, to unbutton, to stroke.



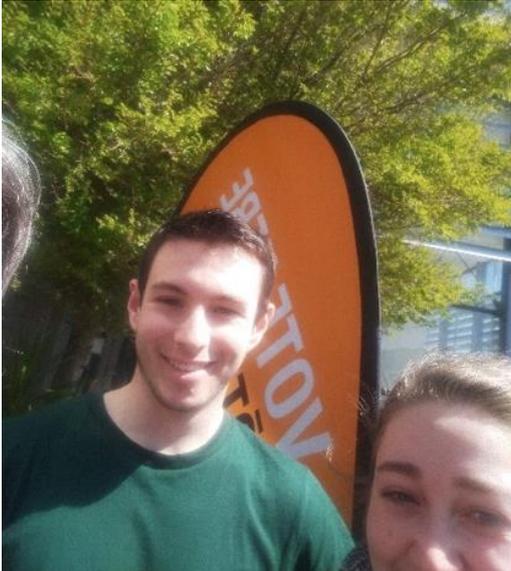
Towels converted into feeding bibs for Kimi Ora School.



## ***Mobility Equipment, Wheelchairs, Data Projector, Sound System and Tables***

Karori Community Centre has mobility and audio visual equipment which is widely used in the community, either by families or community groups. Our tables and chairs are often used by other groups for their community events.

## ***General Election***



It was our pleasure to host an advance polling both for the general election. It was not easy to free up one room for 16 days, but we were committed to playing our part in democracy. There are no photos of the polling booth in action, the attached photo is a photo of two first-time voters.

## ***Food Insecurity***

During the COVID lockdown (March / April 2020), a Karori resident organised for food parcels to be distributed by the staff at Karori West School and Karori Normal School to families in need. She never imaged that she would still be doing this in December. In Term 4, Karori Foodbank made a commitment to take over these deliveries. The photo shows some home baking which were included in the food parcels.



# KARORI COMMUNITY CENTRE

## Statement of Financial Performance

For the year ended 31 March 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
Grants and Donations	1.1	121,867	106,913
Rental Revenue	1.2	40,778	46,382
Other General Revenue	1.3	6,302	8,759
<b>Total Income</b>		<b>168,947</b>	<b>162,054</b>
<b>Less Operating Expenses</b>			
Centre Expenses and Overheads	2.1	24,525	24,432
Employee Expenses	2.2	95,562	95,198
Depreciation	2.3	5,085	5,557
Youth Group Expenses		8,373	4,528
<b>Total Expenses</b>		<b>133,545</b>	<b>129,715</b>
<b>Net Surplus / (Net Deficit)</b>		<b>35,402</b>	<b>32,339</b>

# KARORI COMMUNITY CENTRE

## Statement of Financial Position

For the year ended 31 March 2021

		2021	2020
		\$	\$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	3.0	211,864	150,993
Trade and Other Receivables		3,075	2,462
<b>Total Current Assets</b>		<b>214,939</b>	<b>153,455</b>
<b>Non-current Assets</b>			
Property, Plant and Equipment	4.0	25,492	23,857
<b>Total Non-current Assets</b>		<b>25,492</b>	<b>23,857</b>
<b>Total Assets</b>		<b>240,431</b>	<b>177,311</b>
<b>Current Liabilities</b>			
Current Tax Liabilities		51	738
Employee Entitlements		1,808	2,643
Unused Donations & Grants with Conditions	5.1	49,038	25,757
Trade and Other Payables	5.0	8,441	2,483
<b>Total Current Liabilities</b>		<b>59,338</b>	<b>31,621</b>
<b>Total Liabilities</b>		<b>59,338</b>	<b>31,621</b>
<b>Net Assets</b>		<b>181,093</b>	<b>145,690</b>
<b>Equity</b>			
Current Year Earnings		35,402	32,339
Retained Earnings		145,691	113,352
<b>Total Equity</b>		<b>181,093</b>	<b>145,691</b>

Chairperson

Date

Treasurer

Date

# KARORI COMMUNITY CENTRE

## Statement of Cash Flows

For the year ended 31 March 2021

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>Cash Flows from Operating Activities</b>	6.0		
Cash Receipts from Grants and Donations		124,058	118,306
Cash Receipts from Customers		39,170	45,740
Cash Receipts from Other Revenue		28,385	8,022
Cash Paid to Suppliers		(27,625)	(33,798)
Cash Paid to Employees		(96,397)	(96,137)
<b>Net Cash from Operating Activities</b>		<b>67,591</b>	<b>42,133</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment		(6,720)	(11,635)
<b>Net Cash from Investing Activities</b>		<b>(6,720)</b>	<b>(11,635)</b>
Net Increase / Decrease in Cash and Cash Equivalents		60,871	30,498
<b>Cash at beginning of period</b>		<b>150,993</b>	<b>120,495</b>
<b>Cash at end of period</b>		<b>211,864</b>	<b>150,993</b>
<b>This is represented by:</b>			
Bank Accounts and Cash		211,864	150,993

# KARORI COMMUNITY CENTRE

## Statement of Accounting Policies

For the year ended 31 March 2021

### **Basis of preparation**

Karori Community Centre 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 for the last two annual reporting periods. This is the fourth year of adoption in light of the requirements of the Charities Act 2005. The Centre previously followed NZGAAP (Generally Accepted Accounting Principles). The comparative figures have been restated. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the Centre will continue to operate as a going concern in the foreseeable future.

### **Revenue**

Revenue is accounted for as follows:

#### ***Donations***

Donations are accounted for depending on whether they have been provided with a "use or return" condition when the cash is received. Where donations include a use or return condition, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

#### ***Grants***

Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

#### ***Interest income***

Interest income is recognised on an accrual basis.

### ***Other income***

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

### **Income Tax**

Karori Community Centre is registered as a charitable entity under the Charities Act 2005, and accordingly is not subject to income tax.

### **Bank Accounts and Cash**

Bank 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.

### **Goods and Services Tax (GST)**

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

### **Debtors**

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

### **Property, Plant and Equipment**

Property, Plant and Equipment are shown at cost less any accumulated depreciation and impairment losses.

### ***Depreciation***

Depreciation is provided on a diminishing value basis for plant and equipment, office and computer equipment at cost of the assets to their estimated residual values over their useful lives. The depreciation rates and useful lives associated with major classes of assets have been estimated as follows:

- Plant and Equipment                      DV Range 13 – 40 %
- Computer Equipment                      DV 40%
- Office Items                                      DV Range 13 – 25%

### **Employee Costs**

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not taken at balance date.

### **Changes in Accounting Policies**

There have been no changes in accounting policies during the annual reporting period (last year – nil ).

# KARORI COMMUNITY CENTRE

## Notes to the Performance Report

For the year ended 31 March 2021

### 1.0 Revenue

#### Grants and Donations

Grants and donations are recognised as revenue when received and all associated obligations have been met. Grants are sought from a variety of national and local organisations, often for particularly identified projects or needs. Ongoing funding contracts with the Wellington City Council provide the largest financial income for the Centre, \$60,322 received from the Wellington City Council during this financial year.

#### Rental Revenue

Karori Community Centre offers five spaces for hire by individual and groups. The Centre has dual goals: 1. resourcing the community and 2. generating rental income. In 2022, Karori Community Centre will also manage the community space provided by Karori Event Centre.

		2021	2020
		\$	\$
<b>Revenue Analysis</b>			
Donations & Grants	Note 1.1		
Donations		14,516	17,197
Grants		86,262	89,716
Covid-19 Wage subsidy		21,089	0
		<b>121,867</b>	<b>106,913</b>
	Note 1.2		
Room Rental		40,778	46,382
		<b>40,778</b>	<b>46,382</b>
	Note 1.3		
Other Revenue			
Interest Revenue		998	2,273
Other Revenue		2,113	2,709
Tenants Contribution		3,191	3,777
		<b>6,302</b>	<b>8,759</b>

## 2.0 Expenses

<b>Expenses Analysis</b>		<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Operating Expenses</b>	Note 2.1		
Administration		7,908	6,099
Cleaning		9,386	10,138
Electricity		5,804	6,594
Telephone & Broadband		1,427	1,601
		<b>24,525</b>	<b>24,432</b>
<b>Employee Expenses</b>	Note 2.2		
Administration salaries		67,978	68,116
KiwiSaver Contributions		2,784	2,800
Youth Wages		24,800	24,282
		<b>95,562</b>	<b>95,198</b>
<b>Depreciation and Amortisation</b>	Note 2.3		
Depreciation		4,908	5,040
Loss on Disposals		177	517
		<b>5,085</b>	<b>5,557</b>

## 3.0 Bank Accounts and Cash

		<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Cash and Cash Equivalents</b>			
Cheque Account Balance		84,496	15,503
Savings Account Balance		47,175	85,211
Youth Account Balance		0	0
Petty Cash		193	278
Term Deposits		80,000	50,000
		<b>211,864</b>	<b>150,992</b>

## 4.0 Property, Plant and Equipment

<b>Property, Plant and Equipment</b>		<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Opening Value</b>		<b>23,857</b>	<b>17,779</b>
Additions		6,720	11,635
Depreciation		(5,085)	(5,557)
<b>Closing Value</b>		<b>25,492</b>	<b>23,857</b>

## 5.0 Trades and Other Payables

	2021	2020
Current Liability Analysis	\$	\$
<b>Trade and Other Payables</b>		
Accounts Payable	3,103	892
Accrued Expenses	3,538	479
Key Bond	1,800	1,112
	<b>8,441</b>	<b>2,483</b>

## 5.1 Unused Donations and Grants with Conditions

	2021	2020
Unused Donations and Grants with Conditions	\$	\$
The Lion Foundation grant	12,581	0
The Lottery Grants Board grants	15,000	7,511
WCC – Fabric Repurpose Group	0	1,192
TG Macarthy	5,552	15,000
Karori Baptist Church – youth donation	0	2,054
WCC – Event Centre grant	15,905	0
	<b>49,038</b>	<b>25,757</b>

## 6.0 Reconciliation of Net Deficit with Net Cash Flows from Operating Activities

	2021	2020
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Net Surplus / (Net Deficit)	<b>35,402</b>	<b>32,339</b>
<b>Adjustments for:</b>		
Depreciation	5,085	5,557
<b>Working Capital Changes:</b>		
(Increase)/Decrease in Trade and Other Receivables	( 613)	(1,379)
Increase/(Decrease) in Employee Entitlement Payables	(835)	(939)
Increase/(Decrease) in Trade and Other Payables	28,552	6,555
<b>Net cash from operating activities</b>	<b>67,591</b>	<b>42,133</b>

## **7.0 Related Parties**

Graeme Tall, who is a member of the Karori Community Centre Management Committee, has been paid \$45 per fortnight for performed cleaning duties. He was paid \$1,715 for his cleaning duties during this financial year. He was paid \$1,790 during the previous financial year.

There were no other transactions involving related parties during the financial year.

## **8.0 Commitments**

Karori Community Centre has no commitments as at balance date. (2019 nil)

## **9.0 Contingent Liability**

There were no contingent liabilities that require disclosure in these financial statements.

## **10.0 Events after the Balance Date**

Nil (2020: The centre has been closed for April and part of May due to the restrictions resulting from the Covid 19 epidemic.)

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