

Howick & Pakuranga Community Houses Incorporated

Performance Report

For the Year Ended 30 June 2023

AUDITED
Tim England & Co.

Howick & Pakuranga Community Houses Incorporated

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For the Year Ended 30 June 2023

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Howick & Pakuranga Community Houses Incorporated

Entity Information

For the Year Ended 30 June 2023

Legal Information

Legal name of entity

Howick & Pakuranga Community Houses Incorporated

Type of entity

Incorporated Society

Legal basis of entity

Registered Charity

Charities registration number

CC 11304

Date of Incorporation

25th November 1988

Entity's purpose or mission

- The Society's mission is to provide venue and services to assist in the facilitation of community activities that contribute to a holistic sense of well-being
- To deliver programmes and services that meet the social, educational, recreational, health, welfare and cultural needs of East Auckland, in accordance with the Society's rules.
- Do anything necessary or be helpful for the above purposes.
- Pecuniary gain is not a purpose of the Society.

Entity Structure

The management of the Society consists of a Board which is made up of members of the Society.

The Society must have a minimum of six and a maximum of twelve Board members. The Board elects the Chairperson, Secretary and Treasurer. The daily operations are managed by the Community House Managers for the respective house locations and the House Managers are employees of the Society.

Main sources of the entity's cash and resources

- Grants
- Facility hire to community groups or individuals
- Income from investments

Reliance on volunteers and donated goods or services

The Society occasionally relies on volunteers for office and administration work and other general duties. The Society may hire casual personnel to cover for volunteers when they are not available.

Contact Type

Address

Details

47 Aviemore Drive, Highland Park, Auckland 2010
6 Swan Crescent, Pakuranga, Auckland 2010

Auditor

Tim England & Co

Bankers

ASB Bank Limited
Highland Park
Auckland

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Howick & Pakuranga Community Houses Incorporated

Entity Information

For the Year Ended 30 June 2023

Officers / Committee Members

Chairperson	Selena Donaldson
Treasurer	Bruce Davis
Secretary	Vacant
Board Member	Ray Clark
Board Member	Sue Ellis
Board Member	Liam Clark
Board Member	Kathy Varga
Board Member	Helen Shaw
Board Member	Jessica Niemack

House Managers

Highland Park	Jennie McCormick
Anchorage Park	Donna Mager

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Howick & Pakuranga Community Houses Incorporated

Statement of Service Performance

For the Year Ended 30 June 2023

We are contracted by the Howick Local Board to manage and operate the Community Centres owned by Auckland Council at Highland Park and Anchorage Park.

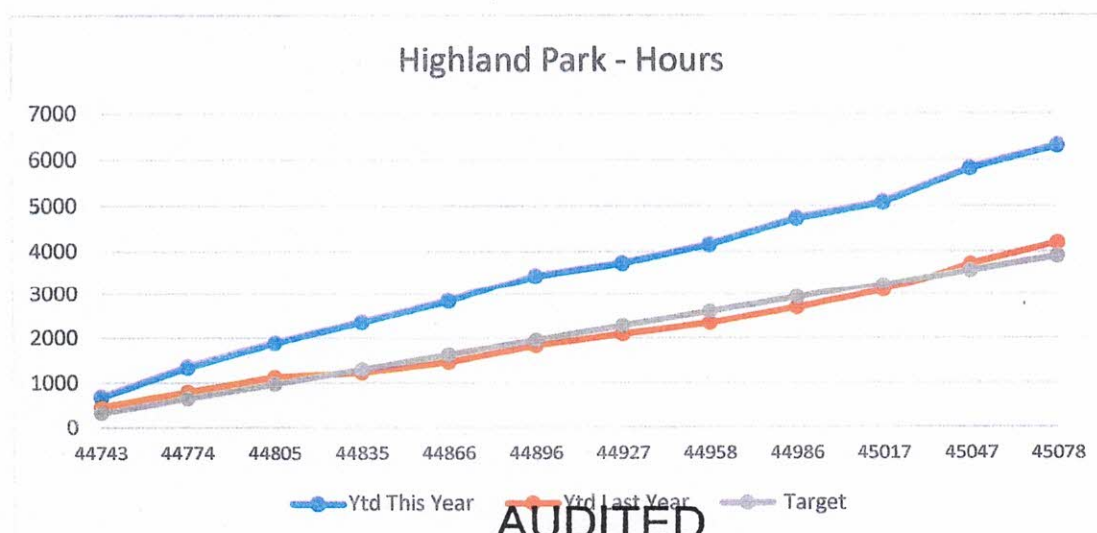
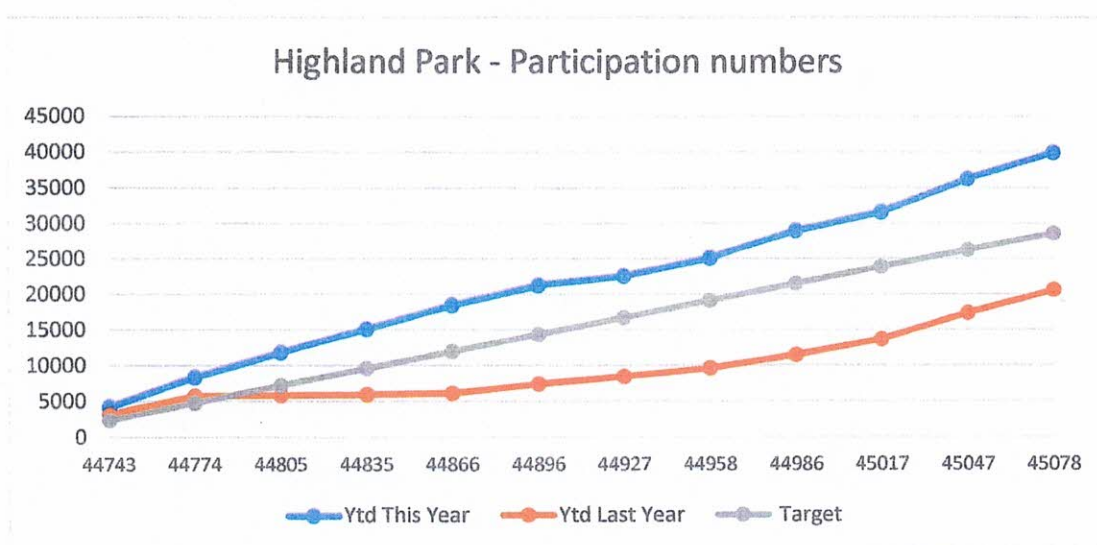
The Community Centres are to be used only as community centres for members of the public and other community groups for associated activities, programmes and appropriate ancillary uses.

The outcomes to be achieved are determined by the agreement with Auckland Council. The key performance objectives include:

- fees and charges are at a reasonable rate for the community
- the facility is open and available at hours to meet community demand
- each centre has targets for average weekly hours booked and participant numbers
- the provision of a wide range of activities meeting the wider community needs

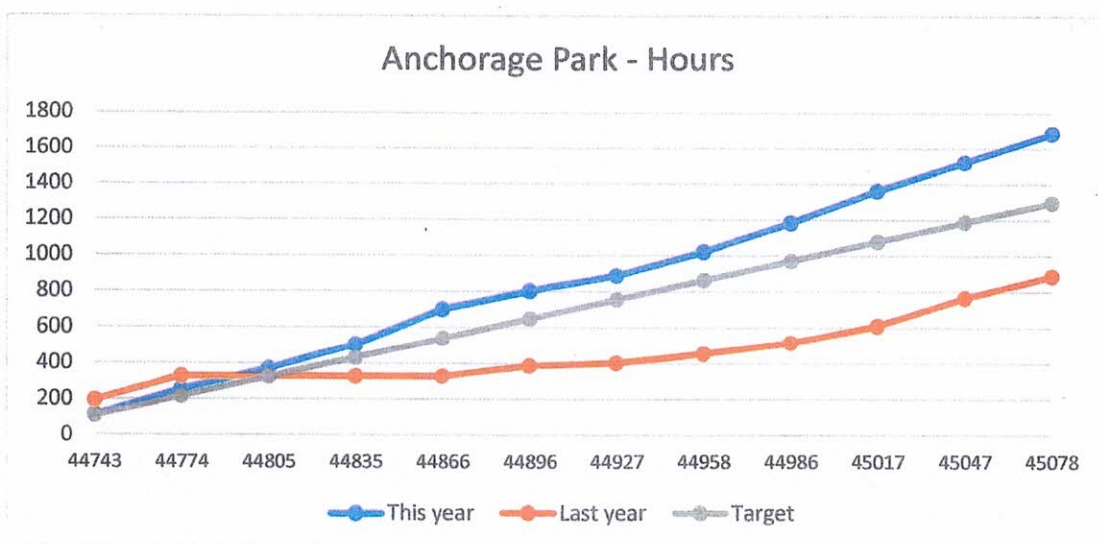
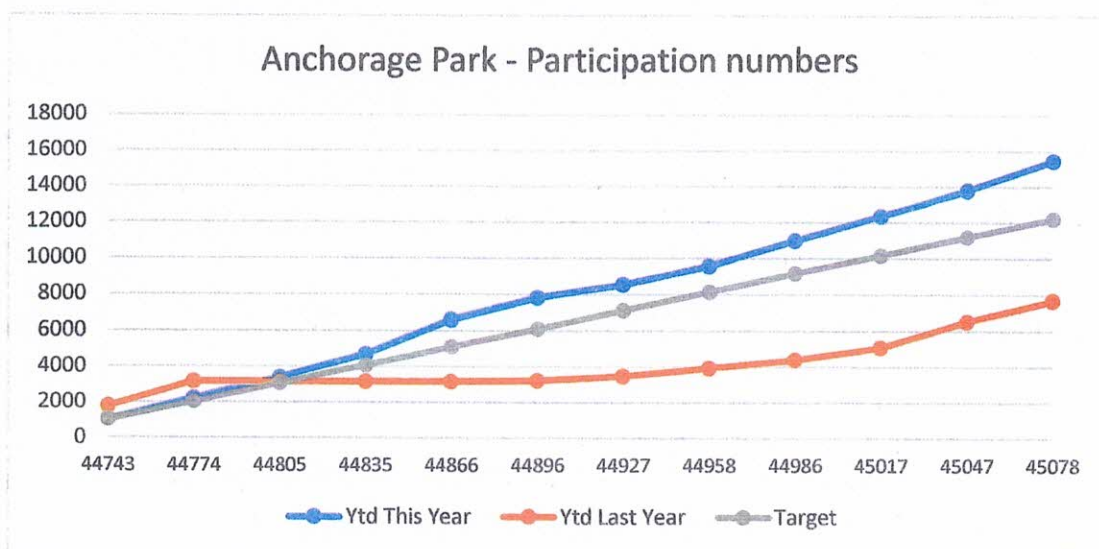
The utilisation of the facilities over the year is depicted in the following charts:

Highland Park



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Anchorage Park



Activities

We facilitate a wide range of activities at the Houses. Some examples are:

Education and training

Abacus Maths
Math Teaching
Chinese Tuition
Learning Support
English as a Second Language
Driving Tuition
Speech Therapy

Religious

East Coast Pentacostals
Samoan Methodist
Church of God
Christian Truth Church
Divine Life Prayer Group

Health and sport

Weight Watchers
Taekwondo
Cardiac Support
Chinese Womens Wellness
Tai Chi
Breast Cancer screening
Alcohol and Drug Support
Korean Positive Ageing

Youth and children

Barnados
Plunket
Creche

Cultural

NZ Tamil Society
Shivyog Flat Bush
Asian Community Support

Craft

Swan Crescent Quilters
Anchorage Quilters
Magical Cakes

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Howick & Pakuranga Community Houses Incorporated

Statement of Financial Performance

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue			
Fundraising, grants and donations	1.1	92,022	89,341
Fees, subscriptions and other revenue from members	1.2	2,164	362
Revenue from providing goods or services	1.3	92,653	58,263
Interest, dividends and other investment revenue	1.4	11,908	3,979
Covid-19 wage subsidy	1.5	600	12,748
Total Revenue		199,347	164,693
Expenses			
Fundraising and promotion expenses	2.1	-	-
Volunteer and employee related costs	2.2	101,638	104,909
Costs relating to providing goods or services	2.3	17,157	16,137
Administration and overhead costs	2.4	52,352	34,589
Other expenses	2.5	23,315	29,070
Total Expenses		194,462	184,706
Surplus (Deficit)		4,885 (20,013)

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The performance report shall be read in conjunction with the accompanying notes and audit report

Howick & Pakuranga Community Houses Incorporated

Statement of Financial Position

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current Assets			
Cash and bank accounts	3.1	45,881	62,582
Prepayments	3.2	1,471	573
Accounts receivable	3.3	8,523	7,171
Total Current Assets		55,876	70,326
Non-Current Assets			
Property, plant and equipment	Schedule	15,044	14,189
Investments	3.4	339,563	332,411
Total Non-Current Assets		354,606	346,600
Total Assets		410,482	416,926
Liabilities			
Current Liabilities			
Accounts payable and accrued expenses	3.5	8,082	7,435
Other current liabilities	3.6	15,609	27,586
Total Liabilities		23,691	35,021
Net Assets		386,791	381,906
Accumulated Funds			
Accumulted surplus (deficit)	4	386,791	381,906
Total Accumulated Funds		386,791	381,906

For and on behalf of the Society



Treasurer



Chair

Dated this 12th day of October 2023

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Howick & Pakuranga Community Houses Incorporated

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Cash Flows from Operating Activities			
Cash was received from:			
Donations, fundraising and other similar receipts		-	-
Fees, subscriptions and other receipts including Grants		94,186	102,089
Receipts from providing goods or services		91,301	65,152
Interest, dividends and other investment receipts		11,010	3,797
Net GST		(6,993)	(3,868)
Cash was applied to:			
Payments to suppliers and employees		(123,178)	(109,133)
Payments for overheads and services		(69,152)	(69,566)
Net Cash Flows from Operating Activities		(2,826)	(11,529)
Cash Flows from Investing and Financing Activities			
Cash was received from:			
Receipts from the sale of investments		-	-
Cash was applied to:			
Payments to acquire property, plant and equipment		(6,723)	(1,507)
Net Cash Flows from Investing and Financing Activities		(6,723)	(1,507)
Net Increase (Decrease) in Cash		(9,549)	(13,036)
Opening Cash		394,993	408,029
Closing Cash		<u>385,444</u>	<u>394,993</u>
This is represented by Cash and Bank Accounts		<u>385,444</u>	<u>394,993</u>

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Howick & Pakuranga Community Houses Incorporated

Statement of Accounting Policies

For the Year Ended 30 June 2023

Basis of Preparation

Howick & Pakuranga Community Houses 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 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 Howick & Pakuranga Houses Incorporated will continue to operate in the foreseeable future.

Goods and Services Tax

Howick & Pakuranga Houses Incorporated is registered for GST and the amounts recorded in the Performance Report are exclusive of GST, with the exception of accounts receivable and accounts payable.

Income Tax

Howick & Pakuranga Houses Incorporated is wholly exempt from New Zealand Income tax having fully complied with all statutory conditions for these exemptions.

Cash and Bank Accounts

Cash and Bank Accounts in the Statement of Cash Flows comprise cash balances, bank balances and 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 (previous year: nil).

Revenue Received and Recognition

Donations received are in the form of Grants from the Auckland Council / Howick Local Board and from members and participants in programs run by Howick & Pakuranga Community Houses Incorporated or community groups at the houses. These are included in operating revenue.

If donations are received with some particular conditions attached to their use, including a condition that these may be repaid if these conditions are not met, then such donations are recorded as a liability until the conditions for use have been satisfied.

Donated Goods and Services

Donated goods and services are generally not recorded in the accounting system. Where donated assets are received and are material, with useful lives of more than 12 months and for which the useful life can be easily determined, the donated asset will be appropriately recorded. During the year under review no such donations were received.

Property, Plant and Equipment and Depreciation/Amortisation

Cash and non-cash expenditures are separately recorded and disclosed in the Performance Report. Non-cash expenditures include depreciation of property, plant and equipment and amortisation of capitalised intangible expenditures such as website development expenditure. Amortisation of intangibles is on a straight line basis at 40% per annum.

Property, plant and equipment are reported at cost less depreciation to date. Depreciation is calculated using the straight line method at rates that will fully write off the asset's value over the estimated useful life. Property, plant and equipment purchased at less than \$500 are fully written off in the year of acquisition.

Accounts Receivable

Accounts receivable are reported at net realisable value.

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Howick & Pakuranga Community Houses Incorporated

Notes to the Performance Report

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
1 Analysis of Revenue		
1.1 Revenue from fundraising, grants and donations		
Grants received from Auckland Council = HP	78,235	75,956
Grants received from Auckland Council = AP	13,787	13,385
Donations	-	-
	<u>92,022</u>	<u>89,341</u>
1.2 Fees, subscriptions and other income from members		
Sundry income	2,164	362
	<u>2,164</u>	<u>362</u>
1.3 Revenue from providing goods or services		
Rent received - creche	19,409	14,166
Rent received - long term	53,994	24,955
Rent received - short term	19,249	19,141
	<u>92,653</u>	<u>58,263</u>
1.4 Interest, dividends and other investment income		
Interest income	11,302	3,373
Dividends received	606	606
	<u>11,908</u>	<u>3,979</u>
1.5 Covid-19 Wage subsidy		
	<u>600</u>	<u>12,748</u>

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Howick & Pakuranga Community Houses Incorporated

Notes to the Performance Report

For the Year Ended 30 June 2023

		2023 \$	2022 \$
2	Analysis of Expenses		
2.1	Fundraising and promotional expenses		
	Advertising costs	-	-
		-	-
2.2	Volunteer and employee related costs		
	ACC levies	187	204
	Honoraria	4,875	2,500
	Staff / Board training	375	-
	Staff expenses	191	357
	Staff mileage	902	169
	Wages - HP	67,118	61,438
	Wages - AP	27,989	40,243
		101,638	104,909
2.3	Costs related to providing goods or services		
	Contract tutors	14,109	12,565
	Course consumables	3,048	3,572
		17,157	16,137
2.4	Administration and overhead costs		
	Assets under \$500	148	388
	Administration fees	6,601	4,705
	Cleaning expenses - HP	7,446	4,671
	Cleaning expenses - AP	7,888	4,444
	General expenses	725	-
	Insurance	3,187	2,853
	Photocopy lease & consumables	2,095	2,097
	Power charges - HP	3,859	2,657
	Power charges - AP	2,011	1,577
	Printing, stationery & postage - HP	1,162	875
	Printing, stationery & postage - AP	822	482
	Repairs & maintenance	7,868	1,300
	Rubbish & waste removal	1,129	1,008
	Security	-	248
	Supplies - HP	2,115	1,526
	Supplies - AP	2,084	790
	Telephone & internet	2,249	4,377
	Water - HP	965	591
		52,352	34,589

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Howick & Pakuranga Community Houses Incorporated

Notes to the Performance Report

For the Year Ended 30 June 2023

	2023 \$	2022 \$
2.5 Other expenses		
AGM expenses	899	204
Audit fees	5,000	4,500
Bank fees	-	40
Computer expenses	6,183	5,342
Committee expenses	2,293	7,506
EFTPOS merchant fees & expenses	1,270	1,248
Depreciation	5,868	10,230
Health & safety	19	-
HR expenses	1,376	-
Staff recruitment	408	-
	<u>23,315</u>	<u>29,070</u>

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Howick & Pakuranga Community Houses Incorporated

Notes to the Performance Report

For the Year Ended 30 June 2023

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Analysis of Assets and Liabilities

3.1

Cash and bank accounts

ASB Cheque Account

ASB Business Saver Account

Petty cash

Undeposited funds

3.2

Prepayments

Accrued investment income

3.3

Other current assets

Accounts receivable

3.4

Investments

Term deposit 76

Term deposit 78

Term deposit 80

Term deposit 83

Term deposit 84

Term deposit 85

3.5

Accounts payable and accrued expenses

Trade creditors

Accrued audit fee

3.6

Other current liabilities

Bond deposits

GST payable

Holiday pay and accrued wages

2023

\$

2022

\$

3,135

35,823

42,088

26,133

500

500

158

126

45,881

62,582

1,471

573

1,471

573

8,523

7,171

8,523

7,171

88,816

86,072

38,639

37,494

47,376

45,993

50,000

50,000

50,000

50,000

64,732

62,852

339,563

332,411

4,082

3,435

4,000

4,000

8,082

7,435

800

1,400

3,984

10,977

10,825

15,209

15,609

27,586

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Howick & Pakuranga Community Houses Incorporated

Notes to the Performance Report

For the Year Ended 30 June 2023

	2023	2022
	\$	\$
Accumulated Funds		
Opening balance	381,906	401,918
Surplus (deficit) for the year	4,885 (20,012)
Closing balance	386,791	381,906

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Related party transactions

Ray Clark is a member of the Board and until the end of December 2022 he was the instructor for the Defensive Driving courses provided to the community in partnership with the society.

During the year his services were provided for a value of \$9,467 to the society (2022: \$14,776)

Kathy Varga is a member of the Board and she provides accounting and book-keeping services to the society as a part-time contractor.

During the year her services were provided to the society for a value of \$5,792 (2022: \$4,270).

Sue Ellis is a member of the Board and is the Centre Manager for the Highland Park Community Creche Incorporated which is a registered charity. The Creche has a lease from the society for the area of the Highland Park Community House that it occupies. During the previous year, the society did not charge the Creche for rent while the premises were closed by Covid lockdown.

Helen Shaw is a member of the Board and is an employee of the Highland Park Community Creche. There are no related party transactions to be declared.

Liam Clark is a member of the Board and is related to Ray Clark who is also a member of the Board. There are no related party transactions to be declared.

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Covid 19 impacts

In March 2020 the World Health Organisation declared the Covid-19 outbreak a global pandemic. There have been considerable economic impacts in New Zealand and globally arising mainly from Government actions, including a minimum four week lockdown in March-April 2020 resulting in the closure of the houses for business.

The Society applied for and received Government wage subsidies covering 20 weeks.

In August 2021, the Government imposed an extended Covid-19 lockdown which remained in place for over 14 weeks. The houses were closed during the lockdown.

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Alert level 4 or 3 restrictions, imposing closure on public facilities, remained in place until the end of November.

After 8 weeks of lockdown and without receipt of the Auckland City grant, a decision was made to apply for a wages subsidy and resurgence payment to protect the Society's financial reserves whilst continuing to pay staff wages.

Revenue levels have been slow to recover since the transition to the 'traffic light' scheme in December 2021 with customers being cautious about resuming normal activities in the face of the omicron variants.

Events after Reporting Date

Nil

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE HOWICK & PAKURANGA COMMUNITY HOUSES (INCORPORATED).

REPORT ON THE PERFORMANCE REPORT

QUALIFIED OPINION

We have audited the performance report of Howick & Pakuranga Community Houses (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 30 June 2023, the statement of financial position as at 30 June 2023 and the statement of accounting policies and other explanatory information.

In our opinion:

- a) Except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) Except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying performance report presents fairly, in all material respects,
 - a. The entity information for the year the ended;
 - b. The service performance for the year then ended; and
 - c. The financial position of Howick & Pakuranga Community Houses (Incorporated), as at 30 June 2023 and its financial performance, cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not for Profit) issued by the New Zealand Accounting Standards Board.

BASIS FOR QUALIFIED OPINION

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the*

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE PERFORMANCE REPORT

BASIS FOR QUALIFIED OPINION

Audit of Performance Report section of our report. We are independent of Howick & Pakuranga Community Houses (Incorporated) in accordance with the Professional and Ethical Standard 1(Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our ethical responsibilities in accordance with these requirements.

In respect of the matter below, we believe that the audit evidence we have obtained is not sufficient and appropriate to provide a basis for an unqualified opinion.

The description and quantification of the outputs, in the statement of service performance. There was no effective system of internal control over description and quantification of the entity's outputs on which we could rely for the purposes of the audit and there were no practical audit procedures that we could use to confirm that the outputs described and quantified was complete and properly recorded,

Other than in our capacity as auditor we have no relationship with, or interests in, Howick & Pakuranga Community Houses (Incorporated).

RESPONSIBILITIES OF THE BOARD FOR THE PERFORMANCE REPORT

The Board 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 and fair presentation of the performance report on behalf of the entity which comprises:
 - a. The entity information;
 - b. The statement of service performance; and
 - c. 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 controls as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board, is responsible on behalf of Howick & Pakuranga Community Houses (Incorporated) for assessing the entity's ability to continue as a going concern,

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE PERFORMANCE REPORT

RESPONSIBILITIES OF THE BOARD FOR THE PERFORMANCE REPORT

disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate Howick & Pakuranga Community Houses (Incorporated) or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the performance report or, if such disclosures are inadequate, to

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE PERFORMANCE REPORT

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE PERFORMANCE REPORT

- modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We have obtained all the information and explanations we have required.

In our opinion proper accounting records have been kept by Howick & Pakuranga Community Houses (Incorporated) as far as appears from our examination of those records.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Tim England.


TIM ENGLAND
Chartered Accountants
Auckland
New Zealand

Dated: 12th October 2023

HOWICK AND PAKURANGA COMMUNITY HOUSES INCORPORATED
SCHEDULE OF PROPRTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 30 JUNE 2023												
Asset Description	Date of Purchase	Cost			Depreciation			Carrying Value				
		Opening Balance	Additions	Disposal	Closing Balance	Opening Balance	Rate	Additions	Disposal	Closing Balance	Last Year	This Year
Office Equipment												
Vivid Intel core (3)		3,221.00			3,221.00					3,221.00	-	-
Insulation	1-Mar-18	4,888.00			4,888.00		5%	244.40		1,295.00	3,837.40	3,593.00
Vacuum cleaner	1-Nov-17	651.00			651.00		15%	97.65		554.25	194.40	96.75
HP Laptop - Treasurer	25-Apr-19	1,499.13			1,499.13		20%	299.83		1,249.28	549.68	249.85
Desktop computers (3)	27-Nov-19	5,364.00			5,364.00		40%	-		5,364.00	-	-
Laptop (Secretary)	14-May-20	1,955.65			1,955.65		40%	260.75		1,955.65	260.75	0.00
Ipad Pro (Chair)	7-Nov-20	2,718.26			2,718.26		40%	906.09		2,718.26	906.09	-
Air conditioning - Creche	22-Jul-21	1,506.52			1,506.52		15%	225.98		451.96	1,280.54	1,054.56
Vacuum cleaner	22-Aug-22		601.98		601.98		15%	82.77		82.78	-	519.20
		21,803.56	601.98	-	22,405.54			2,117.47	-	16,892.17	7,028.86	5,513.37
Website												
Website development		1,500.00			1,500.00		15%	-		1,500.00	-	-
Website development	6-Dec-18	1,760.00			1,760.00		15%	264.00		1,210.00	814.00	550.00
		3,260.00	-	-	3,260.00			264.00		2,710.00	814.00	550.00
Furniture & Fixtures												
Notice Board/Bookcase		711.00			711.00					711.00	-	-
Weightwatches		223.00			223.00					223.00	-	-
Video/Audio Cabinet		695.00			695.00					695.00	-	-
Water Filter (Pakuranga room)		298.00			298.00					298.00	-	-
Fridge (Anchorage)		467.00			467.00					467.00	-	-
Tables (2)		507.00			507.00					507.00	-	-
Stacker chairs		840.00			840.00					840.00	-	-
Gardening shelter station		3,464.00			3,464.00					3,464.00	-	-
Airconditioning		18,800.00			18,800.00					18,800.00	-	-
Trestle table		316.00			316.00					316.00	-	-
Laptop (Anchorage)		1,145.00			1,145.00					1,145.00	-	-
Settee (Anchorage)		444.00			444.00					444.00	-	-
Tables (Anchorage)		1,055.00			1,055.00					1,055.00	-	-
Stacker chairs		1,858.00			1,858.00					1,858.00	-	-
Dishwasher		820.00			820.00					820.00	-	-
Trestle table		217.00			217.00					217.00	-	-
Trestle table		559.00			559.00		15%	35.60		559.00	35.60	-
Hamburg Chairs		588.00			588.00		15%	-		588.00	-	-
<div>AUDITED Tim England & Co.</div>												

AUDITED
Tim England & Co.

HOWICK AND PAKURANGA COMMUNITY HOUSES INCORPORATED
SCHEDULE OF PROPRTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 30 JUNE 2023											
Asset Description	Date of Purchase	Cost			Depreciation			Carrying Value			
		Opening Balance	Additions	Disposal	Closing Balance	Rate	Additions	Disposal	Closing Balance	Last Year	This Year
Blinds		1,932.00			1,932.00	20%	-		1,932.00	-	-
Heartsave defibrillator	24-Oct-17	3,990.00			3,791.00	20%	199.00		3,990.00	199.00	-
Ottoman bench	24-Oct-17	658.00			468.80	15%	98.70		567.50	189.20	90.50
CCTV		2,415.00			2,415.00	36%	-		2,415.00	-	-
Bike rack		650.00			650.00	20%	-		650.00	-	-
Blinds		2,831.00			2,831.00	20%	-		2,831.00	-	-
Sofa set		1,971.00			1,971.00	20%	-		1,971.00	-	-
Playbase		12,360.00			12,360.00	20%	-		12,360.00	-	-
Sandpit cover		896.00			896.00	20%	-		896.00	-	-
Playcubes		3,715.00			3,715.00	20%	-		3,715.00	-	-
Tables		540.00			540.00	20%	-		540.00	-	-
Vacuum cleaner		517.00			517.00	20%	-		517.00	-	-
Hotplate cooker	1-Oct-18	626.09			626.09	15%	93.91		453.91	266.09	172.17
Haier Refrigerator	1-Oct-18	530.43			530.43	15%	79.57		384.57	225.43	145.87
Titan chairs (23)	4-Oct-18	1,357.00			1,357.00	20%	271.40		1,311.77	316.63	45.23
Lite folding tables	4-Oct-18	670.00			670.00	20%	134.00		647.67	156.33	22.33
Refrigerator (Anchorage)	11-Oct-18	6,217.93			6,217.93	15%	932.69		4,508.64	2,641.98	1,709.29
Whiteboard (mobile, pivot)	28-Jan-20	557.00			557.00	30%	153.18		557.01	153.18	-
Projector screen (Monet room)	30-Jan-20	1,009.67			1,009.67	13.5%	136.31		465.71	680.27	543.96
Projector screen (Parkview)	30-Jan-20	1,009.67			1,009.67	13.5%	136.31		465.71	680.27	543.96
Epson data projector	30-Jan-20	1,390.45			1,390.45	17.5%	243.33		831.37	802.41	559.08
CCTV cameras (3)	8-Sep-22		3,738.00		3,738.00	25.0%	778.75		778.75	-	2,959.25
Tables (4) - Anchorage Park	1-Nov-22		636.00		636.00	20.0%	84.80		84.80	-	551.20
CCTV camera (carpark)	21-Apr-23		1,746.60		1,746.60	25.0%	109.16		109.16	-	1,637.44
		78,850.24	6,120.60	-	84,970.84		3,486.70	-	75,990.56	6,346.38	8,980.28
		103,913.80	6,722.58	-	110,636.38		5,868.17	-	95,592.74	14,189.24	15,043.65

AUDITED
Tim England & Co.