

**TIER 4 PERFORMANCE REPORT  
PUBLIC BENEFIT ENTITY SIMPLE FORMAT REPORTING – CASH  
(NOT-FOR-PROFIT)**



Full name of entity:

**Miramar and Maupuia Community Trust**

For the year ended:

**31 March 2016**

For and behalf of the Miramar and Maupuia Community Trust Board:

Seumas Fantham  
Board Chairperson

Dated: 20/9/2016

# Miramar and Maupuia Community Trust

## Performance Report

For the year ended:  
31 March 2016

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The Miramar and Maupuia Community Trust  
27 Chelsea Street  
Miramar  
Wellington

15 September 2016

To The Chairman of The Miramar and Maupuia Community Trust

This letter provides a summary of the results of the review of the Performance Report of The Miramar and Maupuia Community Trust (MMCT) for the year ended 31 March 2016. The purpose of this letter is to provide the users with a summary of the work performed during the review and an opinion as to the accuracy and reliability of the Performance Report and its compliance with the XRB's Public Benefit Entity Simple Format Reporting – Cash (Not for Profit) requirements.

### Work Performed

In performing this assignment I have reviewed:

- The Performance Report for the period 1 April 2015 to 31 March 2016,
- The Trust's Financial Policy and Procedures Manual,
- Board Meeting minutes for the year ended 31 March 2016,
- Bank Statements for the Kiwibank Business Edge Account 38-9016-0304798-00,
- Bank Statements for the Kiwibank Account that supports the petty cash book.

I have traced transactions and balances through the following financial records to verify the completeness and accuracy of the financial information:

- The main cash book to ensure all transactions in the Business Edge bank statement have been accurately recorded.
  - All payments greater than \$500 have been traced back to source documentation, e.g. invoices, wage records, GST returns or reimbursement vouchers to ensure their validity and that they have been appropriately authorised and classified,
  - All receipts greater than \$200 have been traced back to source documentation e.g. invoice or receipt book, to ensure their validity and that they have been correctly recorded and classified.
- The petty cash book to ensure all transactions in the Kiwibank 02 account have been accurately recorded.
  - All payments greater than \$50 were traced back to source documentation to ensure their validity and that they have been correctly recorded and classified,
  - All receipts in the petty cash book were verified against the corresponding payment in the cash book.
- Payroll summary records and pay slips. Please note because Payroll is outsourced to Thankyou Payroll I have not verified that all PAYE and other deductions have been correctly calculated and paid.
- GST returns. GST returns were reconciled back to corresponding entries in the cash book and petty cash books, and receipts and payments made to IR were vouched to corresponding entries in the cash book.
- Balances from the detailed pages of the Cash Book and Petty Cash Book were traced through to the relevant entries of the Summary Sheet and all additions and cross additions were checked.

### Internal Controls and Financial Recording Procedures

This review has primarily focused on the accurate recording of the financial transactions within the organisation. It has not taken active steps to identify weaknesses in your financial processes or accounting systems.

That said, a number of instances were noted during the review where there were weaknesses identified in the financial procedures being performed, or the process being followed by the organisation did not comply with those outlined in the Financial Policy and Procedure Manual.

A summary of the issues identified and the proposed recommendations are included as a separate letter to the Board.

### Limitations of Assignment Scope

An audit of the Financial Statements has not been performed. As a result the engagement cannot be relied upon to prevent or detect fraud, irregularities or error. It should be emphasized that control over and responsibility for the prevention and detection of fraud, irregularities or error remain with management. Furthermore the user should not assume that the assurance provider's report is an assurance as to the future viability of the entity, nor an opinion as to the efficiency and effectiveness with which management has conducted the affairs of the entity.

### Your Responsibilities

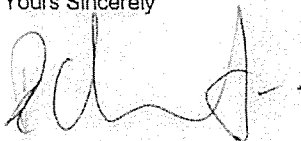
It is understood and agreed that you:

- Have provided accurate and complete information necessary to perform a review of the financial statements,
- Accept responsibility for the accuracy and completeness of all records and information supplied and accept responsibility for any failure to supply all relevant records and information,
- Acknowledge that the review is performed at your request, for your purposes only and that the reviewer, David Clements, will not be liable for any losses, claims or demands by any third party.

### Review Opinion

Based on the work performed in this review, I am satisfied that the financial statements of The Miramar and Maupuia Community Trust provide a true and fair view of the financial transactions of the organization for the year ended 31 March 2016 and comply with XRB, PBE SFR – C (NF\_) Public Entity Simple Format Reporting - Cash (Not-For-Profit) reporting requirements.

Yours Sincerely



David Clements  
Retired member of the Institute of Chartered Accountants of Scotland



# Entity Information

## Who we are? Why do we exist?

<b>Legal name of entity:</b>	Miramar and Maupuia Community Trust
<b>Type of entity and legal basis (if any):</b>	Incorporated Charitable Trust and Registered Charity
<b>Registration number:</b>	CC50932 (Charities Registration) and 2610929 (Incorporated Charitable Trust Registration)

### Entity's purpose or mission:

**Purpose:**

To be a vibrant point of activity for all community members that reflects our diverse neighbourhood, build on new ideas that we can do together, promote social, cultural and educational development and affirm the role of Tangata Whenua by prioritising engagement with Māori in the Miramar and Maupuia community.

**Mission:**

The Centre is responsive to our community's needs for learning and socialising and that assistance be given to those who need it to meet these goals.

### Entity structure:

The Miramar and Maupuia Community Trust (MMCT) has a governance Board consisting of four Trustees. The Board meets every two months.

Staff and volunteers include :

- Permanent part-time Community Centre Coordinator who oversees operations (paid position)
- Permanent part-time Finance Administrator (paid position)
- Permanent part-time Cleaner (paid position)
- Five volunteers

### The main sources of the entity's cash and resources:

The MMCT relies on Grants from local government funding agencies to cover wages and related costs for the three part-time paid roles of Community Centre Coordinator, Finance Administrator and Cleaner, operational costs and purchase of new equipment/resources.

### The main methods used by the entity to raise funds:

The MMCT relies on hall hire income to raise funds for the Community Centre. The hall hire income goes towards events costs and activities for the Community Centre.

### The entity's reliance on volunteers and donated goods or services:

The MMCT is building its volunteer base with about five volunteers currently helping out the Community Centre in various tasks such as events and general support. The four Trustees on the Governance Board also volunteer their time to set strategy, attend meetings, networking, develop policies and procedures and provide stewardship of the organisation. The Trustees also provide support to the staff (where required) such as specific events and activities.

**Additional information:**

The Community Centre building is owned by WCC.

**Contact details:**

Physical address:	27 Chelsea Street, Miramar Wellington
Postal address:	27 Chelsea Street, Miramar Wellington
Phone/fax:	04 388 1944
Email:	miramarcc@outlook.co.nz
Website:	www.mmcc.org.nz/home



*Supporting RSA with poppy pinning for Anzac Day*



## Statement of Service Performance

### What did we do?

#### Description of the entity's outcomes:

Provide services, hall hire for community activities and information to Miramar and Maupuia communities. Whilst ensuring there is a diverse range of programmes and activities available for the community, the Community Centre also plays a role in facilitating community connectivity, building relationships and partnerships with key stakeholders.

Description and quantification (to the extent practicable) of the entity's outputs:	Actual	Actual
	This year	Last year
Develop networks in the community and with local community organisations - number of meetings held/facilitated with local networks e.g. Garden groups, Grow Aotearoa, Miramar BID, local artist (John Fuller), Kaibosh and local food distributors, Te Rito Family Violence network, WREMO, WCC and Community Centre Coordinators, Community Education Centre, Health and Disability Advocacy Service, Meals on Wheels	20 meetings	16 meetings
Groups using the Community Centre on a regular basis e.g. Childcare and holiday programmes, youth group, leisure activities such as 500 card Club, AA, Tai Chi, yoga classes, meditation, local cultural and religious activities such as Church groups, rock n'roll dance classes, ballet group, Food distribution, SPCA	19 regular community group hall hirers and 23 Casual hall hirers for one-off events such as a birthday party	18 community groups
Bookable hours the Community Centre is used	70% bookable hours in a week	80% bookable hours in a week
Volunteers and number of volunteer hours for Community Centre support e.g. food distribution, community garden, general support	5 Volunteers approx. 15 hours collectively per week	5 Volunteers approx. 10 hours collectively per week
Governance of the Centre - stewardship, strategy, support (particularly in establishment phase)	Board Volunteer hours of 10 hours per week (collectively)	Board Volunteer hours of 20 hours per week (collectively)
Centre-based community events e.g. Matariki event and logo launch, Arthritis NZ Workshop, Presbyterian Enliven Workshop, Annual Community meeting, Neighbourhood Day event, Sustainable Composting workshop, Changemaker Party (technology focused event), Training in use of Emergency water tanks, Community Garden expansion	9 events	8 events
Non-Community Centre activities and events supported/promoted e.g. Roxy Christmas night party, Hack Miramar-hour of code 2015, Worser Bay School Fair, Miramar Photo Box, Shakeout Earthquake drill, Wellington Art Club, Wremo Alert, Miramar Christian School Food Fair, Ethnic Food Fair - Miramar Central School, Fiji Cyclone relief event,	19 events / activities	18 events / activities

<p>Miramar Arts Trail, Shelly Bay Markets, Ciclovía, Miramar Dog (Public Art Bookshelf), Kahurangi Friends - Kotahi event (Waitangi day event), Kahurangi outdoor movie event, Miramar Heights' Community Garden events, Community Information sessions</p>		
<p>Promotional activities for the Community Centre e.g. Facebook Friends, fortnightly e-newsletters, neighbourly</p>	<p>342 "Facebook Friends" &amp; 114 e-newsletter subscribers</p>	<p>225 "Facebook Friends" &amp; 114 e-newsletter subscribers</p>



*Neighbourhood Day Event*



*Community Garden Project*



## Statement of Receipts and Payments

### How was it funded? What did it cost?

For the year ended: 31 March 2016

	Notes	Actual This year \$	Actual Last year \$
<b>Operating Receipts</b>			
Donations, fundraising and other similar receipts	2	3,235	
Receipts from providing goods or services	2	91,785	
Interest, dividends and other investment income receipts		61	
<b>Total Operating Receipts</b>		<b>95,081</b>	<b>-</b>
<b>Operating Payments</b>			
Volunteer and employee related payments	3	42,214	
Payments related to providing goods or services		21,992	
Grants and donations paid		1,310	
Other operating payments		1,360	
<b>Total Operating Payments</b>		<b>66,876</b>	<b>-</b>
<b>Operating Surplus or (Deficit)</b>		<b>28,205</b>	<b>-</b>
<b>Capital Receipts</b>			
Receipts from the sale of resources		95	
<b>Capital Payments</b>			
Purchase of resources		3,014	
<b>Increase/(Decrease) in Bank Accounts and Cash</b>		<b>25,286</b>	<b>-</b>
Bank accounts and cash at the beginning of the financial year		41,788	41,788
<b>Bank Accounts and Cash at the End of the Financial Year</b>		<b>67,074</b>	<b>41,788</b>
<b>Represented by:</b>			
Cheque account(s)		64,507	39,349
Savings account(s)		2,330	2,268
Petty Cash		237	171
<b>Total Bank Accounts and Cash at the End of the Financial Year</b>		<b>67,074</b>	<b>41,788</b>

## Statement of Resources and Commitments

### What do we own? What do we owe?

As at 31 March 2016

#### Schedule of Resources

	This year \$	Last year \$
<b>Bank Accounts and Cash (from Statement of Receipts and Payments)</b>	67,074	41,788
<b>Money owed to the entity</b>		
<b>Description</b>	<b>Amount</b>	<b>Amount</b>
Thankyou Payroll	302	
<b>Other resources</b>		
<b>Description and source of value (cost or current value required if practical to obtain)</b>	<b>Cost or current value</b>	<b>Cost or current value</b>
Fridge	807	
Curtains and Drapes	2,207	

#### Schedule of Commitments

	This year \$	Last year \$
<b>Money payable by the entity</b>		
<b>Description</b>	<b>Amount</b>	<b>Amount</b>
GST Payable	384	
Hall Hire Bond	646	

#### Schedule of Other information

	This year \$	Last year \$
<b>Grants or donations with conditions attached (where conditions not fully met at balance date)</b>	<b>Amount</b>	<b>Amount</b>
The WCC provided \$46,177 for the second year of a two year Contract Fund. This is for the period 1 July 2015 – 30 June 2016. Of this funding \$27,656 has been used up to 31 March 2016. The amount of \$18,521 represents the WCC funding yet to be used for the period 1 April 2016 – 30 June 2016 and is therefore shown as Grants received in advance as at the balance date under Current Liabilities	18,521	

# Notes to the Performance Report

For the year ended: 31 March 2016

## Note 1: Accounting Policies

*How did you do your accounting?*

### Basis of Preparation

Miramar and Maupuia Community Trust is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

### Goods and Services Tax (GST)

Miramar and Maupuia Community Trust is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

## Note 2: Analysis of Receipts

*How was it funded?*

		This year	Last year
Receipt Item	Analysis	\$	\$
Donations, fundraising and other similar receipts	Private Donations	1,255	
	Nikau Foundation donation	1,550	
	Matariki event - hangi fundraiser	430	
	<b>Total</b>	<b>3,235</b>	<b>-</b>

		This year	Last year
Receipt Item	Analysis	\$	\$
Receipts from providing goods or services	WCC Annual Contract Grant	46,171	
	WCC community pool grants	9,369	
	DIA COGs Grant	5,000	
	DIA Lotteries Grant	5,000	
	Hall & Furniture Hire	26,245	
	<b>Total</b>		<b>91,785</b>



## Note 3: Analysis of Payments

*What did it cost?*

		This year	Last year
Receipt Item	Analysis	\$	\$
Volunteer and employee related payments	Salaries and Wages	41,257	
	Volunteer costs	957	
	<b>Total</b>	<b>42,214</b>	<b>-</b>



*Entertainment at Matariki Event*



*Hangi and story telling at Matariki Event*

# Funders and Supporters

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The Miramar and Maupuia Community Trust would like to acknowledge the support and financial assistance over the past year from Wellington City Council, COGs, Lotteries Community Grants, Nikau Foundation, private donors, local business, volunteers and community groups such as Kaibosh.

We appreciate your support, generosity and time for the betterment of the Miramar and Maupuia Communities in Wellington's Eastern Suburbs.

**Absolutely Positively  
Wellington City Council**  
Me Heke Ki Pōneke



**COGS**  
Community Organisation  
Grants Scheme



Miramar Fruit Supply



Strathmore Bakery

