

8 February 2019

Paihia War Memorial Hall
memorialhall1945@gmail.com

Dear Sir / Madam

Reminder Annual Accounts - Paihia War Memorial Hall

Thank you for the on-going day to day management of the Paihia War Memorial Hall.

This is a reminder that the Far North District Council requires the following information on an annual basis:

- ✓ • A copy of the latest AGM Minutes
 - ✓ • A copy of the latest financial statement/audited accounts including income received
 - ✓ • Complete data usage form (attached)
 - ✓ • Committee member details contact names and details, including booking officer
 - ✓ • Any investments/maintenance work made in the Hall or general items that maybe of interest to the local Community Board
- ANNUAL REPORT / BUDGET FORECAST*
SEE - CHAIRMAN'S REPORT / FINANCIAL REPORT

Please provide the requested information by **20 February 2019** in the enclosed return envelope.

In future, the timing of this information will be:

- September – Council sends all hall committee a reminder letter requesting an annual report and finances for the previous financial year
- November – reminder letter sent if applicable
- February – Hall information report prepared and presented to the local Community Board

Please contact me on 0800 920 029 or (09) 401 5200 for any further information.

Kind regards,



Estee Rapatini
Facilities Technical Officer
Infrastructure and Asset Management

✓ Hall Use Register

Enclosed: Hall usage form
Return envelope

Kerikeri Service Centre

20 FEB 2019

Please complete the following questions:

Name of Business / Hall: 1st FLOOR WARE MEMORIAL

Contact Name: H. HADY J. HADY

Contact Phone Number: 09 407 4473 / 027 281 2347

COUNCIL COMMUNITY HALL USAGE FORM - Number of bookings per month

Year/Month	January	February	March	April	May	June	July	August	September	October	November	December
2017	31	34	26	29	34	35	27	41	40	42	56	36
2018	31	35	42	35	34	26	24	30	25	33	38	21

10/34

431

374

(- 57 BOOKINGS - 13.2%)

Comments: NO/ INEQUITY - W.M.H. COMMISSION BOOKINGS OR J.E.M.

BOOKING NUMBERS FOR INDIVIDUAL PERSON OR ASSOC. NO/ NUMBERS OF
ROOMS BOOKED BY THEM. I.E. MAIN HALL + ANOTHER ROOM WAS HIGH
BUT WAS "ONE" BOOKING.

REDUCTION IN BOOKINGS DUE TO B.O.J.E.C. (BAY OF ISLANDS
COMMUNITY COUNCIL) NO LONGER USING THE HALL. THEY HAVE
MOVED TO THEIR OWN PREMISES.

Paihia War Memorial Hall AGM

Held: 14th August 2018

Venue: War Memorial Hall

Present:

Committee Members - Peter Galloway, Bill Godfrey, Hilary Alexander, Wendy Sharland, Rachel van den Bemd
Belinda Ward – Council Liaison
Terry Greening – Chairman, Community Board
Chris Williams – Resident (Trustee – Focus Paihia)

Apologies:

Carolyn Nicholas and Naomi Waterhouse

Meeting opened by Peter at 5pm

Minutes of last AGM held 8th Nov 2017

- Read by Rachel van den Bemd: After correction below, moved they be accepted by Rachel, seconded by Bill.

Matters arising from minutes

- Correction – Terry Greening attended the last AGM, should not be in apologies

Chairmans Report (Peter Galloway)

- Read by Peter, moved it be accepted by Rachel, seconded by Hillary
- Copy attached

Treasurer's Report

- Read by Peter, moved it be accepted by Rachel, seconded by Wendy
- Copy attached

General Business

Terry G

- Great result for committee, really turned things around from previous committees and working together well.
- A positive outcome overall that hall revenue has exceeded expenses. Any halls not meeting expenses have to be topped up by the Community Board and run the risk of being shut down
- Suggested that Council could potentially take up some of the expenses of maintenance – ie switches for automatic switch off of appliances (heat pumps/lights) at night. Also getting the lawns put back on the council schedule, they are responsible for the exterior of the hall. Belinda to look into this
- Using Xero is great for providing the accounts that Council needs. Also do need an accountant to cast their eyes over the accounts prior to them going to Council.

Other

AGM Paihia War Memorial Hall

Agenda –

Apologies.

Minutes from previous AGM 8th November 2017.

Matters arising from the minutes.

Chairmans Report.

Treasurers Report.

(To be presented by the Secretary)

Election of Chairman.

General Business.

2018 JEM

1st Tuesday 2018

5 - 00 P.M.

Annual Report

Paihia War Memorial Hall
For the year ended 30 June 2018

Prepared by Karen White Chartered Accountant Ltd

Compilation Report

Paihia War Memorial Hall For the year ended 30 June 2018

Compilation Report to the Committee Members of Paihia War Memorial Hall.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Paihia War Memorial Hall for the year ended 30 June 2018.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Committee Members are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Paihia War Memorial Hall other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.



Karen White Chartered Accountant Limited

PO Box 251
Paihia, 0247

Dated: 13 August 2018

Statement of Profit or Loss

Paihia War Memorial Hall For the year ended 30 June 2018

	NOTES	2018	2017
Trading Income			
Hall Hire		10,058	10,819
Total Trading Income		10,058	10,819
Gross Profit		10,058	10,819
Other Income			
Interest Received		1,007	933
Total Other Income		1,007	933
Expenses			
Operating expenses			
Cleaning		3,389	2,922
Electricity & Lighting		1,845	1,709
Grounds		351	374
Hall Supplies		352	301
Total Operating expenses		5,937	5,306
Repairs and maintenance			
Repairs and Maintenance		2,654	1,948
Total Repairs and maintenance		2,654	1,948
Administration			
Accounting fees		450	-
Bank Fees		40	-
Subscriptions		144	-
Total Administration		634	-
Occupancy and standing			
Interest Expense		2	-
Total Occupancy and standing		2	-
Total Expenses		9,227	7,254
Net Cash Surplus (Deficit)		1,838	4,498
Non cash expenses			
Depreciation		6,563	7,774
Loss on disposal of fixed assets		161	-
Total Non cash expenses		6,724	7,774
Net Operating Surplus (Deficit)		(4,886)	(3,276)

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

	NOTES	2018	2017	2016	2015	2014
Net Surplus (Deficit)		(4,886)	(3,276)	(3,243)	14,461	855

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Changes in Equity

Paihia War Memorial Hall

For the year ended 30 June 2018

	2018	2017
Equity		
Opening Balance	86,406	89,682
Increases		
Net Surplus (Deficit)	(4,886)	(3,276)
Total Increases	(4,886)	(3,276)
Total Accumulated Funds	81,519	86,406

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Depreciation Schedule



NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Plant and Equipment									
Dehumidifier	219	140	-	-	20.00%	DV	28	107	112
Heat Pump	200	78	-	-	20.00%	DV	16	138	62
Heat Pumps	5,603	2	-	-	67.00%	DV	1	5,602	1
Heat Pumps Oct 2014	5,543	1,765	-	-	20.00%	DV	353	4,131	1,412
Lighting for Boardroom	1,060	413	-	-	20.00%	DV	83	730	330
Petition Wall Boardroom	3,392	1,320	-	-	20.00%	DV	264	2,336	1,056
Refrigerator	850	52	-	-	30.00%	DV	16	814	36
Stove and Microwave	1,198	267	-	-	20.00%	DV	53	984	214
Superhead water Boiler	1,218	975	-	-	20.00%	DV	195	438	780
Total Plant and Equipment	19,283	5,012	-	-			1,009	15,280	4,003
Total	105,033	49,224	808	161			6,563	61,040	43,308

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Depreciation

Account	Method	Rate
Furniture and Fittings	Diminishing Value (100%)	20%
Building Improvements	Diminishing Value (100%)	3% - 10%
Plant and Equipment	Diminishing Value (100%)	20% - 67%

Goods and Services Tax

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST.

	2018	2017
3. Equity		
Retained Earnings		
Opening Balance	86,406	89,682
Current Year Earnings	(4,886)	(3,276)
Total Retained Earnings	81,519	86,406
Total Equity	81,519	86,406
	2018	2017

4. Property, Plant and Equipment

Plant and Equipment		
Plant and Equipment	19,283	19,283
Less Accumulated Depreciation on Plant and Equipment	(15,280)	(14,271)
Total Plant and Equipment	4,003	5,012
Furniture and Fittings		
Furniture and Fittings	26,519	26,396
Less Accumulated Depreciation on Furniture and Fittings	(15,299)	(13,153)
Total Furniture and Fittings	11,220	13,243
Building Improvements		
Building Improvements	58,546	58,546
Less Accumulated Depreciation on Building Improvements	(30,461)	(27,577)
Total Building Improvements	28,085	30,969
Total Property, Plant and Equipment	43,308	49,224

Budget Forecast

Paihia War Memorial Hall
For the year ended 30 June 2019

Prepared by Karen White Chartered Accountant Ltd

Compilation Report

Paihia War Memorial Hall For the year ended 30 June 2019

Compilation Report to the Committee Members of Paihia War Memorial Hall.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the budget forecast of Paihia War Memorial Hall for the year ended 30 June 2019.

Responsibilities

The Committee Members are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Paihia War Memorial Hall other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.



Karen White Chartered Accountant Limited

PO Box 251
Paihia, 0247

Dated: 13 August 2018

Budget forecast

Paihia War Memorial Hall For the year ended 30 June 2019

	2019 OVERALL BUDGET	2018 ACTUAL
Trading Income		
Hall Hire	9,120	10,058
Total Trading Income	9,120	10,058
Gross Profit	9,120	10,058
Other Income		
Interest Received	1,006	1,007
Total Other Income	1,006	1,007
Expenses		
Operating expenses		
Cleaning	3,370	3,389
Electricity & Lighting	1,846	1,845
Grounds	351	351
Hall Supplies	355	352
Total Operating expenses	5,922	5,937
Repairs and maintenance		
Repairs and Maintenance	800	2,654
Total Repairs and maintenance	800	2,654
Administration		
Accounting fees	910	450
Bank Fees	-	40
Subscriptions	810	144
Total Administration	1,720	634
Occupancy and standing		
Interest Expense	-	2
Total Occupancy and standing	-	2
Total Expenses	8,442	9,227
Net Cash Surplus (Deficit)	1,684	1,838
Non cash expenses		
Depreciation	6,708	6,563
Loss on disposal of fixed assets	-	161
Total Non cash expenses	6,708	6,724
Net Operating Surplus (Deficit)	(5,024)	(4,886)

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

War Memorial Hall Committee Members

Peter Galloway	Chairman	jeanette_galloway@hotmail.com	4025054	0279426377
Hilary Alexander	Hall Bookings	hillways@xtra.co.nz	407 4473	027 281 2347
Wendy Sharland	Accounts Payable	alfamotel@xtra.co.nz	402 7686	
Naomi Waterhouse		nomi30542@yahoo.com		020 4086 8380
Carolyn Nicholas	Notice Board	ccnicholas49@gmail.com	402 8826	021 058 9300
Bill Godfrey	Maintenance	bishgo72@gmail.com	407 7771	021 250 0057
Rachel van den Bemd	Secretary	rachvdb@orcon.net.nz		027 430 4732
Belinda Ward		belinda.ward@xtra.co.nz		021 070 0761

CHAIRMAN'S REPORT AGM - AUGUST 2018

"Paihia War Memorial Hall."

Although it seems not long since the last AGM of the Paihia War Memorial Hall Committee, it is important to note that the last AGM, held in November 2017, was delayed due to Far North District Council (FNDC) having a workshop to decide the constitution for their seven halls.

A decision from that workshop resulted in FNDC taking over the appointment of committee members - five in total, as FNDC owns the hall.

The five members appointed were Peter Galloway representing Paihia Ex- Servicemens Assoc. (Inc), Wendy Sharland, Carolyn Nicholas Bridge Club, Hilary Alexander Arts & Crafts, Bill Godfrey Arts & Crafts. Two members were appointed from the floor – Naomi Waterhouse AA. and Rachel van den Bemd.

The current committee structure is –

Peter Galloway	Chairman
Hilary Alexandra	Hall Bookings
Wendy Sharland	Accounts Payable
Naomi Waterhouse	Special Projects
Carolyn Nicholas	Notice Board
Bill Godfrey	Maintenance
Rachel van den Bemd	Secretary
Belinda Ward	FNDC Council Liaison

During the July 2017 committee meeting the subject of hall rates was discussed at length. The committee of the day agreed on rates that were considered to be fair / reasonable & realistic for both the hall owners & the hall users.

Given the structure of the new hall committee signatories for the hall accounts was addressed.

New & current signatories are -

Peter Galloway

ASB Fastnet Business

Hilary Alexander

ASB Fastnet Business

Wendy Sharland

ELECTION of OFFICERS (November 2017)

Wendy Sharland resigned as Secretary, Rachel van den Bemd volunteered to be the new Secretary

Peter Galloway agreed to take on the role of Chairman for the remainder of the term.

During late November BOICC (Bay of Islands Community Centre (Inc)) was offered reduced rates of 50% off the normal hall hire charges. In return BOICC would take responsibility for their bookings & payment for the groups under their umbrella.

During February 2018 committee met with Karen White a local Chartered Accountant. As a result of that meeting the hall accounts are now managed using the Xero software accounting system. This brings with it the ability to produce annual accounts subject to year end reconciliation by an independant accounting professional.

Due to un-audited distribution of hall keys, the hall complex was re-keyed December 2017 with non-copy keys.

A key register has been established & keys held at the Cabbage Tree are subject to audit on a monthly basis.

The new hall notice board was installed late January 2018.

Elections this year contributed \$700 to revenue albeit it took some time to secure payment.

Smoke alarms are now fitted to all rooms within the hall (four in total)

BOICC secured their own premises in Paihia. They & their associated groups ceased using the Memorial Hall in April 2018. The challenge for the committee is to pick up the loss in revenue albeit was at a heavily discounted rate.

During March / April a separate vacuum cleaner was purchased for the Conference room. That room now also has a fully equipped kitchenette unit with water & power.

New laminated signs have been installed within the hall to remind users of their responsibilities regarding lighting, heat pumps & security.

Following an inspection we await the subsequent report relative to Hall Engineering & Disability.

The main switch board has just recently been inspected & we are now waiting on the installation of a Smartmeter.

Payments are now being made via ASB Fastnet Business that links directly to Xero as opposed to cheques. During the year remedial work was completed to the stage in the main hall which was damaged due to a water leak. Committee throughout the year has adopted a pro – active approach to repairs / maintenance & general upkeep.

In conclusion I would like to thank the support of my fellow committee members who have assisted in moving the hall & its systems & processes to a new level.

Thank you.

Peter Galloway (Chairman)

PAIHIA WAR MEMORIAL HALL

**Financial report presented at the 2018 AGM held
14/08/2018 5.00pm.**

Historically for a number of years Robyn Stent (Treasurer) looked after, maintained & presented the financial reports. This included the general accounts & invoicing.

With Robyn's resignation in 2017, it became apparent that this side of the business & its reporting requirements needed to be streamlined.

FEBRUARY 2018

The committee agreed to adopt the XERO Small Business Accounting Software with Invoicing / Reporting & Budgeting features. During February, Karen White, a local Chartered Accountant, completed both current & historical set up in XERO.

MAY 2018

Complimentary to XERO, ASB Fastnet Business system was set up for On – Line banking & payments.

This years financial accounts & budget for 2018 / 2019 have been prepared by Karen White with data within the XERO system.

This year's Profit & Loss statement shows a drop in income of around \$760 (7%).

Expenses overall increased by 15%, largely due to increased cleaning costs up 16% & disposal of assets (settee).

Similarly repairs & maintenance were up 36% (\$700).

This years accounts take up the new cost of accounting fees \$634.

The nett deficit for the year is \$4,886, following a similar trend since 2016.

Total current assets increased approx. K1 to \$38,677.

Total nett asset equity dropped to \$81,519 from \$86,406, largely due to a reduction in total non – current assets \$43,308 from \$49,224, as a result of depreciation of property plant & equipment.

The proposed Budget for 2018 / 2019 shows a further loss.

The challenge for the committee is to replace the income lost from BOICC no longer using the hall (last year \$942) by way of revenue growth & a general reveiw of the hall rates.

Paihia War Memorial Hall – Key Register

Locks/Keys changed 8/12/2017



Area 1 – x 5 keys

Key	Date	Name/Organisation	Returned
8A1 - 1	08/12/17	Arts and Crafts	
8A1 - 2	08/12/17	Bridge Club	
8A1 - 3			
8A1 - 4			
8A1 - 5			
8A1 - 6	01/03/18	Bridge Club # 2	

Area 2 – x2 keys

Key	Date	Name/Organisation	Returned
8A2 - 1			
8A2 - 2			

Area 3 – x2 Keys

Key	Date	Name/Organisation	Returned
8A3 - 1			
8A3 - 2			

Master Keys – opens all doors – x2

Key	Date	Name/Organisation	Returned
8AMK - 1	Dec '17	Sophie Ngawati - cleaner	
8AMK - 2	Dec '17	Belinda Ward CB-FNDC	

Notice Board

Key	Date	Name/Organisation	Returned
1	Feb '18	Cabbage Tree	
2	Feb '18	Caroyrn Nicholas	

Cupboard Keys – Main Hall

Key	Date	Name/Organisation	Returned
1 – cupboard on left – Bridge Club Meter box	July 2018		
2 – cupboard on right – Arts and Crafts	July 2018		