

Please complete the following questions:

Name of Business / Hall: Rawere Community Hall

Contact Name: Lorene Royal (temporary)

Contact Phone Number: 022 619 8213

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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	10	14	18	19	20	17	20	4	23	23	24	14

Comments: The Hall was shut for interior repainting from 26 July 18 - 22 August.

Total bookings - 2016 include 181 regular user bookings and 25 events

or non-regular bookings. NA = Not available. This information was not clearly available to the new committee of Dec 2018.

Rawene Community Hall Management Committee

7 Parnell St
C/- PO Box 51
Rawene, 0443

Estee Rapatini
Infrastructure and Asset Management
Far North District Council

Kia ora Estee

Re: Annual Accounts:

Please find enclosed requested information:

- 1 Copy of latest AGM minutes (draft Sept 2018)
- 2 Performance Report for the year ended 30 June 2018
- 3 Data usage for 2018 Jan - Dec*
- 4 Committee member details (see below)
- 5 Investments/maintenance work in Hall (separate doc)

***Regarding the 2017 data for hall bookings:**

A record of the booking information for Jan 2017 - Dec 2017 was not available and was prior to the system this new committee put in place in December 2017.

Contact details for the Rawene Community Hall Management Committee:

Officers:

Chair - Graeme Wylie: ph 094057821, 0210550149

Treasurer/Secretary - Lorene Royal ph 0226198213

email: loreneroyal@gmail.com

Signatory - Gwen Freese 09 4057801

Minutes Secretary - Carol Fife 09 4057739

Bookings - Lorene Royal (temporary) 0226198213

Other Committee Members:

David Kearns (Hokianga Lodge 69 Rep) 09 4057595

Karl Freese (Lodge 69) - 09 4057801

Mike Albrecht - 09 4057529

Emma Davis (Kaikohe, Hokianga Community Board) 09 4057433



Regards

Lorene Royal

Secretary / Treasurer

Performance Report

Rawene Community Hall Management Committee
For the year ended 30 June 2018

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Directory

Rawene Community Hall Management Committee For the year ended 30 June 2018

Nature of Activity

Community Hall Management Committee

Entity Type

Unincorporated not for profit organisation

Management Committee Members

Graeme Wylie
Lorene Royale
Gwen Freese
Karl Freese
David Kearns
Michael Albrect
Emma Davis

Physical Address

7 Parnell Street
Rawene

Independent Auditor

Teresa Lomas
LCT Accounting Ltd

Bankers

ASB Bank
Kaikohe

Approval of Financial Report

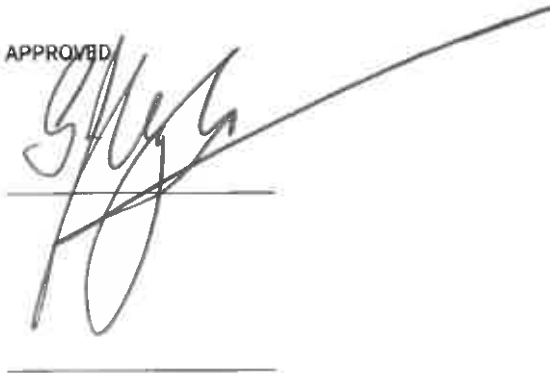
Rawene Community Hall Management Committee

For the year ended 30 June 2018

Cash Basis

The Management Committee are pleased to present the approved financial report including the historical financial statements of Rawene Community Hall Management Committee for year ended 30 June 2018.

APPROVED

A large, stylized handwritten signature in black ink, written over a horizontal line. The signature is slanted upwards to the right.

Date 10/12/2018 Jha

Statement of Income and Expenses

Rawene Community Hall Management Committee
For the year ended 30 June 2018

	2018	2017
Income		
Hall Hire	5,693	3,198
Total Income	5,693	3,198
Expenses		
Administration Expenses		
Bond Refunds	250	-
Cleaning & Laundry	100	-
Gas Bottle Costs	360	-
General Expenses	204	117
Light Power & Heating	1,264	882
Printing & Stationery	61	-
Security	497	-
Total Administration Expenses	2,735	999
Repairs and Maintenance		
Minor Assets	-	220
Repairs & Maintenance - Buildings	530	-
Total Repairs and Maintenance	530	220
Non-cash expenses		
Depreciation	150	-
Total Non-cash expenses	150	-
Total Expenses	3,415	1,219
Net Increase (Decrease) in Funds for the Year	2,278	1,979

Movements in Accumulated Funds

Rawene Community Hall Management Committee
For the year ended 30 June 2018

	2018	2017
Accumulated Funds		
Opening Balance	4,465	2,486
Current Year Increase (Decrease) in Funds	2,278	1,979
Total Accumulated Funds	6,743	4,465

Balance Sheet

Rawene Community Hall Management Committee As at 30 June 2018

	30 JUN 2018	30 JUN 2017
Assets		
Current Assets		
Cash and Bank		
Bank Cheque Account	6,153	4,465
Total Cash and Bank	6,153	4,465
Total Current Assets	6,153	4,465
Non-Current Assets		
Property, Plant and Equipment	590	-
Total Non-Current Assets	590	-
Total Assets	6,743	4,465
Net Assets	6,743	4,465
Accumulated Assets		
Retained Earnings	6,743	4,465
Total Accumulated Assets	6,743	4,465

Schedule of Property, Plant and Equipment

Rawene Community Hall Management Committee

For the year ended 30 June 2018

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE	PRIVATE USE AMOUNT
Plant & Equipment								
Public Address system -Mixing desk and speakers	3,600	-	3,600	-	150	150	3,450	-
Total Plant & Equipment	3,600	-	3,600	-	150	150	3,450	-
Total	3,600	-	3,600	-	150	150	3,450	-



Statement of Accounting Policies

Rawene Community Hall Management Committee

For the year ended 30 June 2018

1. Reporting Entity

Rawene Community Hall Management Committee is an unincorporated entity. This special purpose financial report was authorised by the Management Committee on the date specified on page 3.

2. Basis of Preparation

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by Rawene Community Hall Management Committee. These financial statements are special purpose financial statements prepared specifically for the members of Rawene Community Hall Management Committee and may not comply with NZ GAAP.

Accounting Policies

The following specific accounting policies have been used in the preparation of the financial statements.

Goods and Services Tax (GST)

The entity is not registered for GST. Therefore all amounts are stated inclusive of GST (if any).

Bank Accounts and Cash

Bank accounts and cash in the Balance Sheet comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant.

Government grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

Property, Plant and Equipment

Property, plant and equipment and investment property are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

3. Audit

These financial statements have been subject to audit. Please refer to the independent auditor's report.

4. Contingent Assets and Liabilities

There were no known contingent assets or liabilities at balance date. (2017: Nil)

5. Related parties

Michael Albrect is a committee member. He received payment of \$430 for building work completed at normal arms length business terms.

There were no other material transactions with related parties during the period.

6. Going Concern

The entity is a going concern and will continue to operate into the foreseeable future.

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AUDIT REPORT

To the Members of Rawene Community Hall Management Committee



I have audited the accompanying Performance Report of Rawene Community Hall Management Committee, which comprises the Directory Information, Statement of Income and Expenses, Movements in Accumulated Funds, Balance Sheet as at 30 June 2018 and Notes to the Financial Report.

I conducted my audit 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).

My responsibilities under those standards are further described in the *Auditors Responsibilities for the Audit of the Performance Report* section of My report. I am independent of Rawene Community Hall Management Committee in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in Rawene Community Hall Management Committee

Responsibility for the Financial Statements

The committee are responsible for the preparation and fair presentation of this Financial Report in accordance with Special Purpose Financial Reporting Non-GAAP and for such internal control as the committee members determine is necessary to enable the preparation of a Financial Report that is free from material misstatement, whether due to fraud or error.

The Management Committee are 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 statements; the preparation and fair presentation of the performance on behalf of the entity which comprises:
the entity information, the Statement of Service Performance, Statement of Receipts and Payments, Statement of Resources and Commitments and Notes to the Performance Report in accordance with generally accepted accounting practice, and
- b) such internal control as the Management Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Management Committee are responsible on behalf of Rawene Community Hall Management Committee for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intend to windup Rawene Community Hall Management Committee or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the financial report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- a) 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 my 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 the override of internal control.

- b) 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.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of the use of the going concern basis of accounting by the Management Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Rawene Community Hall Management Committee ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Rawene Community Hall Management Committee to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the performance reports, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- f) 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.

I communicate with the Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Teresa Lomas
LCT Accounting Ltd
Waimamaku
30th November 2018

Rawene Community Hall Management Committee

C/- PO Box 51
Rawene, 0443

25 February 2018


Estee Rapatini
Facilities Technical Officer
Infrastructure and Asset Management
Far North District Council

Annual Accounts:

Investments/maintenance work in Rawene Hall:

- Gas supply was upgraded to a commercial standard by Kohukohu Gas fitters (2 x 45kg bottles).
- **Interior decoration** was completed in August 2018 for just under \$20,000. (The Hokianga Lodge 69 received a donation from the Manukau Westmere Masonic Lodge, the original owners of Town Hall).
- **Plumbing:** all water control valves have been replaced.
- The hot water cylinder has had a drainage system installed, a new element, and a new thermostat.
- **Lighting:**
 - Exterior security lights have been fitted.
 - All toilet lights have been renewed with LED lights.
 - The main hall lighting has been upgraded with LEDs.
 - Stage lighting has been upgraded.
- 70 of the hall chairs have been professionally reupholstered.

Regards



Lorene Royal
Secretary

Draft Minutes of the Annual General Meeting of the Rawene Community Hall Management Committee held on, Monday 24th September 2018 at the Rawene Town Hall at 7 pm .

Meeting Started: 7:15 pm

Present: Graeme Wylie, Karl Freese, Gwen Freese, Lorene Royal, Mike Albrecht, Emma Davis

Apologies: Dave and Lorraine Kearns

Noted that the AGM was advertised in local newsletter and Rawene What's Up FB page.

Previous AGM Minutes: 20th March 2018

Minutes Confirmed as a True and Correct Record:

Moved: Gwen

Seconded: Karl

Carried.

Matters Arising:

Addressed in Chair's report.

Chairs Report:

Report Read and accepted.

Matters Arising

Graeme/ Gwen:

Financial Report:

As stated in the Chair's report the assurance review was not ready for this AGM, the financial statements for two periods included in the assurance review were presented:

Statement of Income and Expenditure for period 1 July 2016 – 30 June 2017

Statement of Income and Expenditure for period 1 July 2017 – 30 June 2018

Resolution: That the Statements of Income and Expenditure for the two periods tabled are accepted.

Moved: Lorene

Seconded: Gwen

The Committee reaffirmed Teresa Lomas as assurance reviewer.

Also, the following were authorised as signatories on various accounts:

ASB Bank signatories: are Gwen Freese, Lorene Royal, Graeme Wylie (Cheque Account) with read and print only Fastnet Business account.

Independent Power Pass Card - the Committee has been issued one under Michael Albrechts Bunnings Account, with Graeme Wylie and Michael Albrecht as authorised users with a limit of \$500 before further authorisation from the Committee.

Rawene Foodmart Signatories: are Gwen, Lorene and Graeme.

Gwen/Emma

Carried.

Election of Committee Members:

Graeme / Mike moved that all committee members be reappointed.

Carried.

Dave Kearns is acknowledged as Lodge 69 representative.

The Committee Members are: Dave Kearns, Karl and Gwen Freese, Graeme Wylie, Michael Albrecht, Lorene Royal and Emma Davis as Kaikohe / Hokianga Community Board member.

Meeting Closed at approx 8:30 pm.

Followed by a Committee only meeting

Election of Officers:

Chairperson: Graeme Wylie nominated.

Gwen/ Michael

Nominations closed: Graeme accepted.

Treasurer and Interim Secretary: Lorene nominated

Emma/Karl

Nominations closed. Lorene accepted.

Co-opting a secretary: Gwen to invite Fiona Fleming, and Carol Fife to come to the next meeting as possible appointees to the position.

Gwen moved / Lorene Seconded

Booking officer: Lorene

Gwen/Emma

General Business:

Public Liability Insurance: Emma advised the Council position. It was agreed that a quote be sought from Aon (Not For Profit) Insurance.

ASB Bank Deposit Card: Lorene informed committee that as advised by ASB she applied for and received a deposit card (to bank cash and cheques at the ATM out of bank hours). To be ratified at next meeting.

Review of Fees for Hall Hire:

It was agreed that for groups of less than 50 people the rate would be \$15 per hour, plus \$25 Kitchen.

For groups of more than 50 people the rate would be \$15 per hour with an added 0.50c per person surcharge, Kitchen use \$25.

Also that, an upper limit attendance figure would be required for events, to establish the rate.

Action: We need to investigate the legal capacity of the Hall.

Professional Cleaning:

A local cleaning duo were asked to consider a draft cleaning contract for a monthly clean within our proposed budget of \$120 (copies presented to committee). They are happy to accept the contract with the opportunity to review any duties on the list after their first clean, if necessary.

Action - Kitchen stove: needs a fireguard between fridge and stove. Mike and Graeme.

Kitchen use: request by a mini market user to use the kitchen on Sat market day, it was agreed to trial.

Expanding Chair Storage Cupboard:

Action: Mike and Graeme will look at the wall between chair cupboard and music room.

Resolution: for \$50 to compensate Graeme for mobile phone top-up. Gwen/ Karl Carried.

Hokianga Lodge 69 – Redecorating Donation

It was agreed that a letter would be sent to The Hokianga Lodge 69 acknowledging and thanking them for the generous redecorating donation, and also the trestle tables.

Meeting Closed: 9:10 pm

Next meeting: Monday 26th November, 2 pm.

Signed:

Date:

**Chairs Report to the Annual General Meeting of
Rawene Community Hall Management Committee
Monday 24th September**

Chairs Report

Tena koutou katoa

The Committee lost Garry and Lisa Clarke who moved to Kaipara in December 2017, both played a significant role in running the hall for nine years. We also co-opted on to the committee Mike Albrecht from the Dance Club in December.

Hall Constitution

The Committee created a Constitution in February 2018. The Constitution acknowledges that the Committee is an elected delegated body of the Hokianga, Kaikohe Community Board. Under the Far North District Councils Community Facilities and Community Halls Policy, it is responsible for: all bookings, fee collections and day to day operations, internal maintenance of building and equipment, replacement of equipment, service & utilities payments, cleaning. The committee is also responsible for producing statistical information in regards to use and numbers of users.

The Hokianga Lodge 69 also has a member on the Committee and a 999-year lease agreement with the Council.

The mission of the Committee is to provide a fit for purpose, affordable community facility that Members, Community Groups and individuals may use.

Our financial year is now in line with Councils financial year which is 1 July - 30 June.

New policies: We also have new policies and procedures on: Health and Safety, Hire-age, and Host Responsibility, Alcohol licensing.

Compliance: There is a lot of work involved in compliance i.e. issuing invoices, health and safety certification, security etc. The committee has appointed a local accountant to provide an assurance review. Due to unforeseen circumstance our review is not ready at the time of this AGM, however the financial reports for this AGM, for the last 2 periods: 1 JULY 2016 - 30 JUNE 2017, 1 JULY 2017 - 30 JUNE 2018, have been presented to our accountant.

Hall improvements:

The Hokianga Lodge 69 hall received a generous donation from the Manukau Westmere Masonic Lodge, (the original owners of Town Hall) to redecorate the interior. The Hall was closed for a month and this work has just been completed. We were also able to;

**Chairs Report to the Annual General Meeting of
Rawene Community Hall Management Committee
Monday 24th September**

upgrade the lighting throughout the hall, upgrade some plumbing, and upgrade the Hot water cylinder. The Zip Water heater has been repaired. We have installed Gas Cylinders at the rear of the Hall, and there has been a huge decluttering - many thanks to Karl and Gwen Freese. The historic photos that are on loan to the Hall and community from Paul and Claire White are yet to be rehung with renewed captions (work in progress). Hand rails have been fitted to the stage stairs and rear deck stairs, and the rear deck water blasted.

Work still to be completed:

- Toilets are not compliant with Disability access.
- North side entrance door needs new hinges.
- Sand and refinish the floor to the main hall.
- Recover the fabric chairs with donated fabric from Lance Shepherd (requires a small team to do this in stages).
- Subject to agreement, expanding the existing chair storage cupboard into the front storage room to house all the tables, chairs, ladders and relocating cleaning cupboard.
- Adequate heating and also black out blinds for film screenings.

Is the present management model sustainable?

The Hall is well used at the moment, with 5 regular user community groups as well as repeating bookings from organisations both local and regional.

This places a lot of responsibility on a small group of older people to manage hall use, health and safety, and security. Can this group of volunteers sustain this level of responsibility? The committee is considering monthly professional cleaning with possible extra cleaning on demand. Hall users, with prior agreement, would pay for this. We are grateful for the support from local tradesmen and community.

No reira, many thanks for the commitment and large input of work from committee members this year.

Graeme Wylie

Rawene Community Hall Management Committee (Rawene Town Hall)
Income and Expenditure Statement 1 July 2017 – 30 June 2018

Opening Balance at 1 July 2017 **\$4,465.19**

Income:

Hall Hire:

REGULAR Users;

(Dance, Yoga, Tai Chi, Music, Sat Market) **\$2,867.50**

EVENTS: **\$2,466.70**

Bonds **\$250.00**

Keys **\$70.00**

Sundries **\$29.00**

Total Income: \$5,733.20

Expenditure:

Power **\$1,264.01**

Bond refunds **\$250.00**

Sundries (Consumables) **\$204.02**

Keys **\$496.80**

Maintenance/upgrade **\$529.75**

Gas: Installation, Refill, Lease **\$1,100.00**

Cleaning **\$100.00**

Printing/Stationery **\$60.56**

Bank Fees **\$40.00**

Total Expenditure: \$4,045.14

Opening Balance: \$4,465.19

Net surplus **\$1,688.06**

Closing Balance @ 30 June 2018 **\$6,153.29**

Rawene Community Hall Management Committee (Rawene Town Hall)
Income and Expenditure Statement 1 July 2016 – 30 June 2017

Opening Balance at 1 July 2016 \$2,486.00

Income:

Hall Hire:

Regular Users;

(Dance, Yoga, Tai Chi, Music, Sat Market) \$1,273.00

Events: \$1,925.00

Total Income: \$3,198.00

Expenditure:

Contact Energy \$882.38

Sundries (Consumables) \$116.63

Minor Equipment \$219.80

Total Expenditure \$1,218.81

Net surplus \$1,979.19

Closing Balance @ 30 June 2017 \$4,465.19

