

Brooklyn Community Association Incorporated

Performance Report

For the year ended
30 June 2016

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Brooklyn Community Association Incorporated

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
30 June 2016

Legal Name of Entity:*	Brooklyn Community Association Incorporated
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Type of Entity and Legal Basis (if any):*	Incorporated Society
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Registration Number:	CC33516
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Entity's Purpose or Mission: *

- (a) To provide an Association in which the members may combine and work together with local authorities, religious, charitable and educational bodies and other voluntary organisations in the interests of the Brooklyn community and in the carrying out of all or any of the objects of the Association.
- (b) To foster a community spirit through service and co-operation in the achievement of the objects of the Association.
- (c) To encourage and extend child, youth and adult education within the community.
- (d) To provide and encourage social, recreational, health and cultural activities within the community.
- (e) To solicit, collect, raise and receive money and other contributions and to use the same for the objects of the Association.
- (f) To appoint, employ, manage and dismiss paid officers and servants of the Association.

Entity Structure: *

FACILITIES:

The Brooklyn Community Association operates from two facilities - the Brooklyn Community Centre (owned by the association) located at 18 Harrison Street and the Vogelmorn Hall and Green (owned by the Wellington City Council) located in Vennel Street, Morningside.

MEMBERSHIP:

- (a) Membership of the Association shall be open to all residents of the Brooklyn community within the boundaries defined by the Association who have reached the age of 16 years, upon registration. the
- (b) Parents or legal guardian of every child up to the age of sixteen years, being a paid up member of a Group of the Association, shall be deemed to be a member of the Association with all rights associated thereto.
- (c) All paid up members sixteen years of age or over of any group of the Association, shall be deemed to be members of the Association, with all rights associated thereto

Brooklyn Community Association Incorporated

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
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- (d) Honorary and Life Membership of the Association shall be available to such persons as may be elected at the Annual Meeting of the Association. Honorary members shall be elected for one year, but shall be eligible for re-election. The election of such Honorary Members shall be made in recognition of outstanding and unselfish service to the public welfare. Election to Life membership shall be made in recognition of long and outstanding service to the Community Association. Recommendations and nominations shall be made in accordance with such procedure prescribed by the Council of the Association from time to time. Life Members have the right to attend any meeting and have full voting rights.
- (e) Associate Membership shall be available to persons resident outside the Brooklyn area who are paid-up members of an Association Group or who wish to register as members at large, such membership must be approved by the Association Council.
- (f) All members as defined in Clauses (a), (b), (c) (d) and (e) shall be entitled to all the rights and privileges of membership and shall be bound by the rules.

MANAGEMENT:

The policy of the Association shall be determined by a Council consisting of the officers of the Association, plus any individual members who may be elected at the Annual General Meeting of the Association. The Council shall have the power to co-opt not more than four members. The President of the Association shall act as Chairman of the Council. If vacancies occur among the officers or among members' representatives on the Council, they may be filled by the Council and confirmed at the next general meeting.

The duties of the Council shall be:-

- (a) To manage the affairs of the Association between meetings of the members thereof.
- (b) To adopt such policies and procedures for the operation of the Association as may be consistent with these rules and the objects of the Association.
- (c) To appoint such committees as it may deem expedient for the carrying out of the objects of the Association.
- (d) To arrange for the raising of funds.
- (e) To control the distribution of funds collected in accordance with the rules and objects of the Association.
- (f) To supervise the work of all appointed committees
- (g) To give at least once in each year a full and complete report of the activities of the Council to a meeting of the members of the Association.

OFFICERS:

- (a) The officers of the Association shall be a President and a Treasurer, and such other officers as the Council may from time to time determine, all of whom shall be elected at the Annual General Meeting.
 - (b) In addition thereto the Council may employ an Executive Officer and such other officers and employees as may be necessary and may define their duties, fix their remuneration, decide the conditions of employment and terminate their employment.
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Brooklyn Community Association Incorporated

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
30 June 2016

Main Sources of the Entity's Cash and Resources:*

Government grants; Childcare; and Hire of Facilities. The Centre receives funding from the Wellington City Council for day to day operations and from the Ministry of Social Development for financial assistance in the running of the childcare programmes. Income is also derived from the hire of facilities to community groups, locals and other providers of services commensurate with the associations aims.

Applications are made to the Community Grants organisation to assist in utilities and newsletter costs. Special project requests such as ANZAC Day or major renovatiion requests are made to the Wellington City council or pub charities.

The governance of the organisation is carried out by volunteers and volunteers provide advice and assistance to the organisation as needed. Activities and services are mainly provided by paid staff or outside providers.

Contact details

Physical Address:	18 Harrison Street, Brooklyn, Wellington
Postal Address:	18 Harrison Street, Brooklyn, Wellington 6021
Phone/Fax:	03 3846799
Website and Email:	brooklyncommunitycentre.org.nz brooklynca@paradise.net.nz

Brooklyn Community Association Incorporated

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended

30 June 2016

Description of the Entity's Outcomes*:

To provide venues for the Brooklyn community. To provide quality After School Care, Holiday and Before School Care programmes in the wider Brooklyn community. To support local groups and organisations through the provision of administration and support services.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Jan - Jun 2015
Provision of venues and kitchen at Brooklyn Community Centre.	100% usage between 8am and 6pm during holiday programmes. 77 hours per week regular usage during term time	100% usage between 8am and 6pm during holiday programmes. 55 hours per week regular usage during term time
Provision of venue Vogelhorn Hall and green	38 hours regular usage per week	23 hours regular usage per week
Maintain buildings and equipment to a clean and safe standard	New contract for cleaning. Purchase of new equipment. Maintained buildings. Installed new Front doors, painted Community Centre, began upgrade of switchboard	Reviewed cleaning contract. Purchase of new equipment. Maintained buildings. Installed new Double Glazed windows.
Provision of quality Holiday programme for 65 children	60	60
Provision of quality After School Care to 65 children	60	60
Provision of quality Before School Care to 12 -15 children	12	0

Brooklyn Community Association Incorporated

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

30 June 2016

	Note	Actual* This Year \$	Actual* Jan - Jun 2015 \$
Revenue			
Donations, fundraising and other similar revenue *	1	584	9,831
Fees, subscriptions and other revenue from members *	1	213,255	102,270
Revenue from providing goods or services *	1	217,268	97,586
Interest, dividends and other investment revenue *	1	10,963	5,860
Other revenue	1	-	3,018
Total Revenue *		442,070	218,565
Expenses			
Expenses related to public fundraising *	2	-	
Volunteer and employee related costs *	2	224,989	108,922
Costs related to providing goods or services *	2	185,756	89,302
Grants and donations made *	2	-	
Other expenses	2	11,435	12,206
Total Expenses *		422,180	210,430
Surplus/(Deficit) for the Year *		19,890	8,135

Brooklyn Community Association Incorporated

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 June 2016

	Note	Actual*			Actual*
		This Year			Jan - Jun 2015
		\$			\$
Assets					
Current Assets	3				
Bank accounts and cash*	3	69,320	#	#	89,672
Debtors and prepayments*	3	38,191			53,411
Other current assets	3	253,398			203,965
Total Current Assets		360,909			347,048
Non-Current Assets					
Property, plant and equipment*	4	232,928			244,216
Investments*	3	-			-
Other non-current assets	3	-			-
Total Non-Current Assets		232,928			244,216
Total Assets*		593,837			591,264
Liabilities					
Current Liabilities					
Creditors and accrued expenses*	3	19,660			26,130
Employee costs payable*	3	18,993			21,127
Unused donations and grants with conditions*	6	57,967			65,230
Other current liabilities	3	2,483			3,933
Total Current Liabilities		99,103			116,420
Non-Current Liabilities					
Other non-current liabilities	3	-			-
Total Non-Current liabilities		-			-
Total Liabilities*		99,103			116,420
Total Assets less Total Liabilities (Net Assets)*		494,734			474,844
Accumulated Funds					
Retained Earnings*	5	401,306			350,709
Accumulated surpluses or (deficits)*	5	19,890			8,135
Reserves*	5	73,538			116,000
Total Accumulated Funds*		494,734			474,844

Brooklyn Community Association Incorporated

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 June 2016

	Actual*	Actual*
	This Year	Jan - Jun 2015
	\$	\$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	584	9,831
Fees, subscriptions and other receipts from members*	206,662	91,610
Receipts from providing goods or services*	217,268	95,060
Interest, dividends and other investment receipts*	10,963	5,860
Other		3,018
Net GST	2,448	6,612
Cash was applied to:		
Payments to suppliers and employees*	408,236	275,779
Donations or grants paid*		
Net Cash Flows from Operating Activities*	29,689	(63,788)
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Receipts from the sale of property, plant and equipment*		
Receipts from the sale of investments*	50,567	254,341
Proceeds from loans borrowed from other parties*		
Capital contributed from owners or members*		
Cash was applied to:		
Payments to acquire property, plant and equipment*	608	5,820
Payments to purchase investments*	100,000	203,965
Repayments of loans borrowed from other parties*		
Capital repaid to owners or members*		
Net Cash Flows from Investing and Financing Activities*	(50,041)	44,556
Net Increase / (Decrease) in Cash*	(20,352)	(19,232)
Opening Cash*	89,672	108,904
Closing Cash*	69,320	89,672
This is represented by:		
Bank Accounts and Cash*	69,320	89,672

Brooklyn Community Association Incorporated

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 June 2016

Basis of Preparation*

Goods and Services Tax (GST)*

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

Income Tax

Brooklyn Community Association 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 annual 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 the entity will continue to operate in the foreseeable future.

Bank Accounts and Cash

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

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year (last year - nil)

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Jan - Jun 2015 \$
Fundraising revenue			
	Total		-

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	RSA Grant ANZAC Day	143	3,517
	Friends of Owhiro Stream Grant	182	-
	Donations Design Competition	150	-
	Other Donations	109	314
	Upstream Friends of Central Park	-	6,000
Total		584	9,831

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	After School Care	131,494	61,243
	Holiday Programme	71,994	40,351
	Before School Care	8,897	-
	Table Tennis Group	845	676
	Walkers Group	25	-
Total		213,255	102,270

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Wellington City Council Grant Operational	75,271	35,807
	Ministry of Social Development Grant After School Care	18,325	7,411
	Ministry of Social Development Grant Holiday Programme	18,325	8,500
	COGS Grant for Utilities and Brooklyn Tattler	1,000	-
	Wellington City Council Grant ANZAC Day	4,000	3,000
	Wellington City Council Grant Artistic Landmark	4,400	-
	Wellington City Council Grant Study	610	-
	Facilities Hire Community Centre	68,373	33,130
	Facilities Hire Vogelmorn Hall	19,051	6,776
	Market Day	1,623	926

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended

30 June 2016

Note 1 : Analysis of Revenue

	Brooklyn Tattler	5,784		2,031
	Other	506		5
	Total	217,268		97,586

		This Year		Last Year
Revenue Item	Analysis	\$		\$
Interest, dividends and other investment revenue	Interest	10,963		5,860
	Total	10,963		5,860

		This Year		Last Year
Revenue Item	Analysis	\$		\$
Other revenue	Insurance payouts	-		3,018
	Total	-		3,018

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Jan-Jun 2015 \$
Expenses related to public fundraising			
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries	222,075	108,171
	ACC Levies	1,711	-
	Professional Development	1,203	751
Total		224,989	108,922

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	After School Care	34,349	16,188
	Holiday Programme	37,731	16,321
	Before School Care	2,337	-
	Community Centre	95,614	46,824
	Vogelmorn Hall	15,120	9,866
	Bad Debts	423	103
	Friends of Owhiro Sream	182	
Total		185,756	89,302

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made			
Total		-	-

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	11,435	6,206
	Upstream Friends Central Park		6,000
Total		11,435	12,206

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	BCA 00 Account	6,572	4,125
	BCA 01 Account	13,615	8,602
	Debit Card	455	2,400
	Online Saver	48,670	73,785
	Undeposited Cash	8	760
Total		69,320	89,672

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	38,191	53,411
Total		38,191	53,411

Asset Item	Analysis	This Year \$	Last Year \$
Inventory			
Total		-	-

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	Short term deposits	253,398	203,965
Total		253,398	203,965

Asset Item	Analysis	This Year \$	Last Year \$
Investments		-	-

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 3 : Analysis of Assets and Liabilities

		-	-
	Total	-	-

		This Year \$	Last Year \$
Asset Item	Analysis		
Other non-current assets		-	-
	Total	-	-

		This Year \$	Last Year \$
Liability Item	Analysis		
Creditors and accrued expenses	Accounts Payable	3,568	6,292
	GST Payable	9,060	6,612
	Bonds	440	40
	Prepaid Income	6,592	13,186
	Total	19,660	26,130

		This Year \$	Last Year \$
Liability Item	Analysis		
Employee costs payable	Payments due to IRD	3,785	2,980
	Holiday Pay Accrual	15,208	18,147
	Total	18,993	21,127

		This Year \$	Jan - Jun 2015 \$
Liability Item	Analysis		
Unused donations and grants with conditions	Ministry of Social Development After School Care Grant	14,660	18,325
	Ministry of Social Development Holiday Programme Grant	14,660	18,325
	RSA ANZAC Day Grant	18,240	18,383
	RSA Room Maintenance Grant	9,797	9,797
	Wellington City Council Study Grant	610	-
	Wellington City Council Mural Grant		400
	Total	57,967	65,230

		This Year \$	Last Year \$
Liability Item	Analysis		
Other current liabilities	Monies held on behalf Friends of Owhiro Stream	2,483	2,665

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 3 : Analysis of Assets and Liabilities

	Uniform Purchase	-	1,268
	Total	2,483	3,933

		This Year	Last Year
Liability Item	Analysis	\$	\$
Loans			
	Total	-	-

		This Year	Last Year
Liability Item	Analysis	\$	\$
Other non-current liabilities			
	Total	-	-

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
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Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Buildings*	226,725			9,259	217,466
Furniture and fixtures*	17,491	607	460	2,176	15,462
Total	244,216	607	460	11,435	232,928

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Buildings*	231,354			4,629	226,725
Furniture and fixtures*	13,247	5,820		1,576	17,491
Total	244,601	5,820	-	6,205	244,216

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 5: Accumulated Funds

This Year				
Description*	Retained Earning	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	350,709		116,000	466,709
Retained Earnings				-
Surplus/(Deficit)*		19,890		19,890
Prior Year to Retained Earnings	8,135			8,135
Transfer to Reserves*		-	-	
Transfer from Reserves*	42,462		(42,462)	
Closing Balance	401,306	19,890	73,538	494,734

Last Year				
Description*	Retained Earnings	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	286,241		116,000	402,241
Retained Earnings				-
Surplus/(Deficit)*		8,135		8,135
Prior Year to Retained Earnings	64,468	-		64,468
Transfer to Reserves*				
Transfer from Reserves*		-	-	
Closing Balance	350,709	8,135	116,000	474,844

Breakdown of Reserves		Actual*	Actual*
Name*		This Year	Last Year
		\$	\$
Long Term Maintenance Provision		32,016	66,000
Short Term Maintenance Provision		41,522	50,000
	Total	73,538	116,000

Brooklyn Community Association Incorporated

Notes to the Performance Report

For the year ended
30 June 2016

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 7: Other

Significant Grants and Donations with Conditions which have been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
Ministry Of Social Development After School Care	14,660	14,660	For 2016 - 17 programme
Ministry Of Social Development Holiday Programme	14,660	14,660	For 2016-17 programme
RSA ANZAC Day Grant	23,000	18,240	For future ANZAC Days
RSA Room Maintenance Grant	10,000	9,797	For future maintenance on RSA Commemorative Room
Wellington City Council Study Grant	1,220	610	For study in 2016-17

Note 8: Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 9: Events After the Balance Date:

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)