



Companionship & Morning Activities for Seniors



Annual Report 2019  
48<sup>th</sup> AGM

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## Our Mission

To provide companionship and activities to seniors who are isolated in the community.

## Our Vision

Older persons have value and are a resource.

There is adequate support and services to older persons.

Opportunities are created for contribution of experience and wisdom.

## Life Members

Peter Brannigan	Lizzie Collenette	Janice Cunliffe	Sue Davy
Josephine Greacen	Thelma Green	John Holloway	Richard Howard
Eddy Hsu	Marion Kane	Rosa Lee	Jo Maddock
David Sang	Keith Searle		

## Life Members to be awarded 2019

Rudolph De Smidt – Glenfield CMA

Yvonne Estcourt – Sunnynook CMA

## Chairperson's Report

I am pleased to present my annual report as Chair of the Governance Team, to the 48<sup>th</sup> Annual General Meeting of North Shore CMA (NS-CMA).

CMA has had another successful year. It remains a vibrant and relevant organisation. It was very clear from a survey which we undertook in December 2018, that our eight centres are places of meaning to our guests who particularly value the social contact which CMA provides.

The Governance Team (GT), supervisors and other interested members of CMA met for a facilitated Strategic Planning Day last August. Four areas emerged for focus over the next four- year period, 2019-2023. These are to grow centres where capacity remains, to enhance what we offer at the centres to give our guests the best experience we can, to raise awareness of CMA particularly through digital media and to ensure CMA remains financially viable by looking to new sources of funding.

I am pleased to say that we are already making good progress towards these goals.

- CMA has experienced an increase of 18 percent in the number of registered guests over the last financial year. We now have a waiting list at the Stanmore Bay and Red Beach centres.
- Although companionship for our guests will always be the principal focus, our programmes continue to evolve and refresh. Over the past year, staff and volunteers have rolled out a new accredited ACC Strength and Balance programme. This is running weekly in six of our eight centres and will be introduced to the remaining two centres later in the year.
- Our new website was officially commissioned earlier this year and has drawn positive comments for ease of use, increased functionality and attractive colour palette. We have continued established promotional activities through our quarterly newsletter, mall promotion days, leaflet drops, contact with the Needs Assessment and Service Coordination team at the Waitemata DHB and with community housing representatives.
- Our financial situation remains stable with adequate reserves. The forecasted deficit budget for the last financial year was turned around to a positive outcome thanks to a small bequest and the diligence of our staff who strive continually to get value from every dollar we spend.
- The GT has not so far been successful in replacing the funding which is being progressively withdrawn by the Waitemata DHB. Our attempts to engage with the Minister for Seniors, within the Ministry of Social Development, were rejected and similarly a direct approach to the Healthy Aging team within the Ministry of Health has proved fruitless. We continue to look widely in the charitable and private sectors for new supporters. We are constantly working to boost our number of volunteer drivers to reduce our transport costs.

Our staff remain a small committed hardworking group who are credit to themselves and to CMA. We farewelled our longest serving supervisor, Chandni Steveni, earlier this year and welcomed Nicola Maire to the Belmont Centre and Lara Ashley to the Mairangi Bay Centre. Melissa Jillings, Jacinda Tyson and Kiri Bevan continue to work their magic at our remaining centres where they are loved by their guests. Our manager Rachel Quin Gilbert, and her support officer Leah Kermode, also work tirelessly for CMA and like our supervisors, go the extra mile when the need arises. I cannot thank you women enough for the service you provide to the community. This year all staff, along with fourteen volunteers, have updated their First Aid Training. Our Manager and Support Officer are currently attending training in basic Te Reo.

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To our centre volunteers who drive, cook and help run the morning programmes for us, to Bruce Torkington who continues to produce our quarterly newsletter, to Sharon Ackland who assists with our annual accounts, Dale who led our strength and balance training and to the men and women of GBB who regularly bake for our guests, I extend a heartfelt thank you. The contributions all of you make to keeping CMA alive are invaluable, we could not afford to operate the way we do without each of you so please know how appreciated you are.

CMA is the beneficiary of grants from many funders, the details of which are outlined in our financial report. We do not take any of you for granted. We know that a dollar for us is a dollar that another community organisation will not receive. We accept your contribution with humility and a clear awareness of the responsibility you are placing in us to spend wisely. Thank you for your trust.

I have been pleased to lead an enthusiastic Governance Team over the past year. Thanks to Secretary Melinda Kartahardja for her excellent minutes, to Valiya Gafarova our diligent Treasurer and to Robyn Walker who contributed skills and time towards our website development. In the last year, the GT has reviewed and updated CMA policies which pertain to the following areas: Professional Development, Code of Ethics, Financial Management, Financial Transparency, Safety in the Workplace, Smoke Free Spaces, Time in Lieu, Healthy Food and Beverage, Volunteer Recognition, Health and Civil Emergency, Risk Management and Guest and Volunteer Complaints Procedures.

In conclusion, North Shore CMA remains in good heart and health and continues to fill a most useful niche for older people who live in the Shore and Coast communities. It is the responsibility of the GT to lead the organisation towards its strategic goals over the next year and I look forward to taking that journey.



Nora Lynch – Chairperson

North Shore CMA – June 2019

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## Board Members

### **Nora Lynch – Chairperson**

Nora Lynch joined the Governance team of CMA in 2015, taking on the role of Chair in early 2017. She spent most of her working life as a Physician specialising in Rheumatology which regularly brought her into contact with the elderly in the community. She now does a little nonclinical work and is back at University studying History part-time. She is married with three adult children and enjoys tennis and tramping.

### **Melinna Kartahardja – Secretary**

Melinna Kartahardja has been volunteering at CMA Albany since 2016, and has joined the Governance Team as a volunteer representative as well as secretary since 2017. She has a Postgraduate Diploma degree in Health Science majoring in Mental Health and Addictions, as well as an ATCL Diploma in Piano Performance. Outside of CMA, Melinna is an itinerant piano and violin teacher, giving individual lessons in schools and at her home. She also likes to use her music skills to serenade and entertain the CMA guests at the centres.

### **Valiya Gafarova – Treasurer**

Valiya Gafarova has been the Treasurer of CMA since 2014. Valiya was a volunteer at Belmont CMA for approximately 1 year. Valiya holds a Bachelor's degree in Law and Postgraduate Diploma of Professional Accounting from AUT. Valiya resigned from the board in February 2019 due to taking a full time position as a Chartered Accountant at PWC.

### **Emmy Mei – Volunteer Representative – Mairangi Bay**

Emmy is currently in her 7<sup>th</sup> year as a volunteer for CMA and has been on the governance team since 2015. Emmy grew up in China and has a master's in accounting from Peking University alongside a bachelor's degree in engineering. Prior to moving to Auckland in 2013 she worked in investment banking and manufacturing. Emmy is currently a full time Mum with many volunteering roles including school, Chinese community groups, migrant's assistance organizations and an accounts consultancy company.

### **Robyn Walker – Volunteer Representative and Vice Chairperson**

Robyn Walker has been a member of the Governance Team for North Shore CMA since June 2017. Robyn has been a volunteer at the Mairangi Bay CMA centre since August 2016. Robyn has over 30 years' experience in IT Project Management in NZ and UK. Robyn now manages her own company, Swansong, to administer deceased estates on behalf of Executors, including the physical, digital and intangible assets. Robyn has taken on the position of stand in treasurer until the 2019 AGM.

### **Leonie Moreland – Volunteer Representative – Birkenhead, Glenfield & Sunnynook**

Leoni is from the Netherlands and moved to New Zealand 12 years ago. She has volunteered for St John for approx. 3.5 years prior to becoming a CMA volunteer. Leoni is a qualified dietician and enjoys making the lunches and interacting with our members.

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### **Hamish Drury – Lubricants manager, Z Energy Limited**

Hamish Drury is a proud North Shoreite, a Dad, a husband and a member of the CMA governance team since 2017. Having qualified in post graduate governance for charities, and with a career in commercial negotiation and leadership Hamish can offer a unique perspective to the board and direction of CMA. Hamish feels CMA has a lot to offer and with focus on the right areas can provide a valuable service to the senior members of our community who so deserve our respect and care. Hamish resigned from the board in late 2018 due to work commitments requiring increased time spent out of Auckland.

### **Jeff Mitchell – Chartered Accountant**

Jeff is a chartered accountant with more than 15 years financial management experience in roles covering business in New Zealand, England and Ireland. Jeff has held a range of financial performance and control leadership roles with financial services entities. Jeff joined the board in 2018.

### **Chandni Steveni – CMA Supervisor**

Chandni Steveni was a Financial Manager prior to her move to NZ in 2006. She attained a Post Graduate Diploma in Business Management in South Africa, and a Mahi Ora Business Management and Maori Ora Maori Culture Diploma in NZ. She currently resides in Albany with her husband, Richard, and their four children, Curan, Ha'nah, Rayan and Chanae. She is zealous about being a voice for vulnerable and less able people and is a volunteer trustee of Faithful Living Charitable Trust. Chandni resigned from CMA as a supervisor in March 2019.

### **Jacinda Tyson – CMA Supervisor**

Jacinda Tyson attended Auckland's AUT studying early childhood certificate. She also has significant book keeping and personal assistant experience whilst working for her father's business. Jacinda has a level 3 certificate in health and wellbeing through New Zealand Tertiary College. Jacinda is Maori from the Ngai Tahu tribe.

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## Staff

### **Rachel Quin Gilbert – Manager**

Rachel joined CMA in April 2011 previously having worked in business as an IT project manager and then in HR and recruitment. Rachel has a degree in Business and IT from Leeds University in the UK where she was raised. She came to NZ in 2000 with her young family and has lived in Mairangi Bay on the shore for the last 19 years. Her previous not for profit experience is in the voluntary sector mainly with playgroup and play centre. When not at work Rachel is an avid equestrian who has returned to riding in the last 5 years. Rachel is passionate about the needs and welfare of older people. Her role with CMA allows her to combine her desire to seek better outcomes for older people with her commercial business experience to ensure that CMA is meeting its service obligations and remains relevant in our ever changing society. Generating and maintaining funding streams as well as ensuring excellent service delivery are her main priorities as we head into another year. Starting in May, Rachel will commence a He Papa Reo course (Maori language) as part of her personal development as a manager.

### **Leah Kermode – Support Officer**

Leah has been with CMA since 2015. After a career in financial markets spanning New Zealand, Australia, London and Hong Kong Leah returned to New Zealand to have a family. On arrival back in NZ she began volunteering at many organisations including her children's school, sports organisations, Ronald MacDonald House and the Make a Wish Foundation. Leah became a Volunteer at Belmont CMA at the beginning of 2015. Several months later the position of Support Officer became available in head office which when offered to her she accepted. Having spent much time helping out and looking after the younger members of our society Leah is now enjoying helping to make a difference in the lives of older people and is aware that they deserve just as much care and attention as the children. She is passionate in assisting CMA to become more visible in the community to ensure it is accessible to all who would benefit from its services.

### **Melissa Jillings – Supervisor Albany, Red Beach and Stanmore Bay CMA**

Melissa began working at CMA as supervisor of the Stanmore Bay centre in August 2011, took over at Red Beach a year later then started the Albany centre the following year. She has now handed over the reins of Albany to the wonderful Kiri in order to spend more time with her family as it expands bringing more grandchildren to spoil and enjoy. Providing care and activities in a warm, safe environment for CMA guests is something Melissa is very passionate about and works hard to offer a varied and interesting program to her groups each week. During the early months of 2019 Melissa and her volunteers have embraced the challenge of an increase in numbers at both centres and have loved the new dynamic that brings.

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### **Jacinda Tyson – Supervisor Birkenhead, Glenfield and Sunnynook CMA**

Jacinda started volunteering at CMA in 2004 at the Sunnynook centre and really enjoyed working with the older people. She was employed as the supervisor of Sunnynook in 2016 and then went on to take on the Birkenhead and Glenfield centres. Jacinda continues to bring warmth and enjoyment into her CMA centres and has recently been engaged in getting Sunnynook CMA accredited as a strength and balance exercise provider for ACC. Jacinda feels that volunteers are the lifeblood of CMA and through her three centres she has volunteers from across the globe bringing diversity and inclusiveness. Sunnynook and Glenfield remain two of our largest centres with Birkenhead keeping that small family feel that some enjoy more. Jacinda has a great passion for older people and recently completed her level 3 certificate in health and wellbeing through New Zealand Tertiary College.

### **Kiri Beven – Supervisor Albany CMA**

Kiri is the mum of two gorgeous girls – India and Molly, and coming up 12 years married to Andy. Her girls definitely keep her on her toes adore being outdoors and love nothing more than being near the beach. In her younger years Kiri represented New Zealand at Waterpolo. Her background in work is mostly in the travel industry. One wonderful job was travelling the world and helping rate 5 star hotels. Kiri came on board with CMA in July 2018, she is passionate about helping mature clients get more active and improve their general strength and wellbeing. She also loves a good chat. Coming from a sporty family she is a big believer in keeping your body as active as your mind. Kiri also loves giving back to the community and works with meals for those in need along with coaching and managing several local sports teams.

### **Nicola Maire – Supervisor Belmont CMA**

Nicola joined North Shore CMA in April 2019 as the superior at Belmont CMA Centre. Nicola originally trained as a nurse and has worked in corporate Health & Safety, Transport Planning and Health Promotion including implementing fall prevention for older adults programmes for ACC. Nicola has worked in local government for the last 12 years, including 7 years at Auckland Transport. Nicola has two girls at primary school with busy after school activities including swimming, surf lifesaving and drama. Nicola is enjoying working with the Belmont centre volunteers delivering a varied and fun programme for guests.

### **Lara Ashley – Supervisor Mairangi Bay CMA**

Lara was born in London and is now happy to call New Zealand home. Growing up in London during the 80s was an exciting time to be interested in theatre and Lara spent a decade working in theatres and gaining a degree in theatre whilst also working in management consultancy and training. The excitement continued once Lara met her husband Jeremy. They bought a canal boat and lived on the canals of Britain for a couple of years. Once children arrived they became increasingly aware that they wanted a gentler way of life to raise a family. Lara and Jeremy emigrated here in 2006 with their two small children. They moved to Kerikeri in Northland to really explore the rural dream. Here they had two more children and Lara trained and worked as a teacher. Eventually they moved to Auckland in 2011. Lara enjoys socialising, quizzes, craft, art and getting to know people. She's looking forward to finding out about the people who make up Mairangi Bay CMA.

## Our Impact 2018/19

**Total attendances: 4113**

**Total sessions held: 309**

**New members: 69**

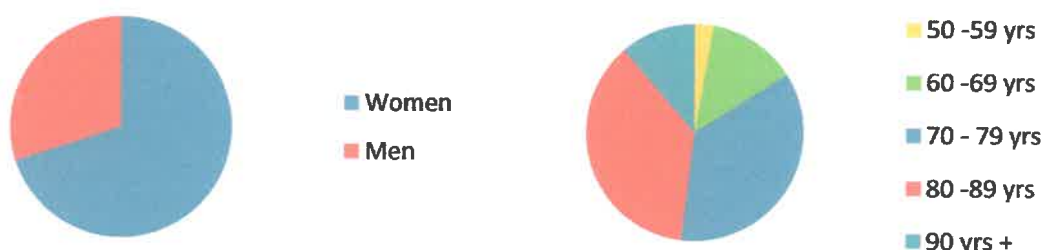
**Total members: 161**

**Volunteer attendances: 1480**

**Current Volunteers: 42**

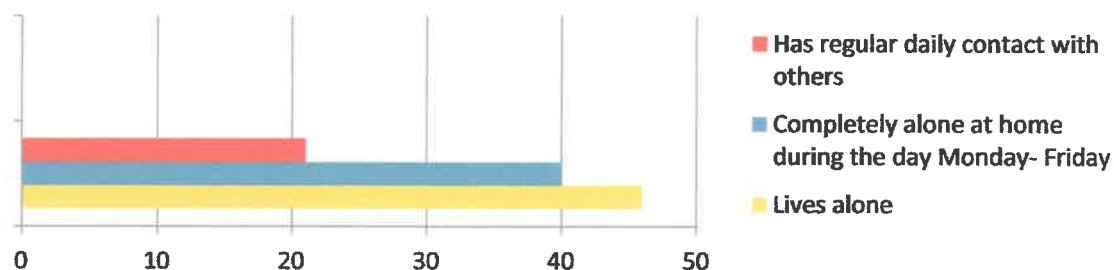
During December 2018, 107/145 (74% of regular centre attendees) were interviewed by office staff in all 8 centres. Key findings are:

### Demographics



The mean age of participants was 78.8 years (range 53-98 years)

### Social Isolation



Those who live alone leave the house an average of 2.7 times each week excluding their CMA attendance. Those who are completely alone at home Monday-Friday leave their house on average only 1.8 times each week, excluding their CMA attendance.

### Importance of CMA to guests

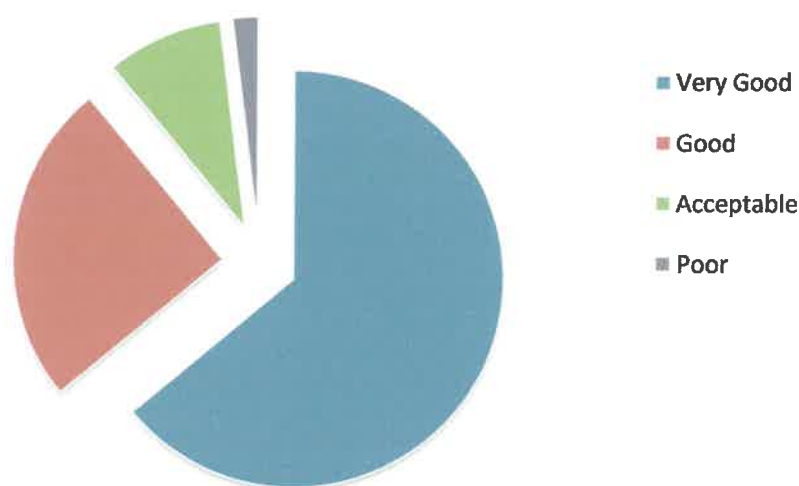
Guests were asked ***“What would it mean to you if you could not attend CMA?”***

Responses have been analysed into the following categories:

- Strong negative response with verbal content invoking some potential impact on mental health – 56%  
These respondents used words or phrases such as ‘depression’, ‘lonely’, ‘lost’, ‘devastated’, ‘heart-broken’, ‘very sad’, ‘it is my world’.
- Moderate negative response with verbal content expressing disappointment at the potential loss of company/stimulation/exercise – 36%
- Neutral or optimistic response indicating they would look elsewhere to replace CMA – 4%

In May 2018 we conducted a guest survey (graph below) with 90% of guests responding. Results were very favourable showing the majority of services provided were rated either “good” or “very good”. Over 91% of guest respondents said they were happy with the range of activities provided at the centre encompassing social, intellectual, physical, creative, health and wellbeing. 100% of volunteer respondents replied yes to questions regarding CMA’s service and their continued voluntary role at CMA. We remain mindful that it is important that we retain a varied and relevant programme of activities. To this, end individual surveys of guests continue to be completed throughout the year. Our next survey will be conducted in 2020.

## Guest Survey Results



The 2018 Volunteer Survey was completed by 44 out of a possible 55 volunteers which represents 80% of North Shore CMA volunteers.

- 75% of respondents help out in the Centre, 20% help out both in the centre and as drivers transporting guests to and from the centres and 5% as drivers only.
- 48% of respondents have been volunteering with CMA for 5 or less years, 23% have been volunteering for between 5 and 10 years and 30% have been volunteering for between 10 and 20.

## Key Findings - Volunteer Survey

- 100% of volunteers feel that CMA is fulfilling its purpose
- 100% of respondents intend to continue volunteering with CMA over the next 12 months. Up from 93% in 2016
- 98% of respondents were happy with the induction they received on commencing volunteering. With 100% feeling at ease on their first day.
- Volunteers have since the last survey received targeted training in the care of older persons including dementia training, enabling care and first aid targeted for older people.

## Client feedback



"More people should know about CMA. They would benefit from coming here"

"I just love being around everyone"

"I really look forward to the every week especially the outings"

"CMA is excellent. I look forward to meeting new friends here"

"I like coming to CMA very much. A lot of thought goes into the program"

"CMA is very well run and both supervisors and volunteers do an excellent job. A big thanks to everyone at our club"

"I look forward to my morning at CMA. As I am a widow living alone I find the company very stimulating."

"I loved the Christmas party; in fact I love every week"

"I am very pleased to attend CMA every week and would miss it terribly if I could not attend"

"More people should know about CMA. They would benefit from coming here – the exercise is good for us"

"Keep up the good work"

We just want to say **THANK YOU**  
to all our generous funders and  
supporters

## Treasurers Report

For the period ended 31 March 2019 CMA had budgeted for an overall loss of \$8,072. The deficit was to be covered by reserves.

Fortunately the actual financial result has exceeded expectations. As of March 31 2019 we had a surplus of \$29,415 which is the most positive financial result in the past few years. The surplus is due mainly to a few following factors:

- CMA received some additional funding from our generous sponsors.
- CMA received continuing funding from the Waitemata District Health Board albeit reduced.
- A generous bequest of \$17,614 from our deceased member Ronald Walter Haslam.

Overall, total expenses were well within the budget. We managed to keep our computer costs lower than expected despite a significant upgrade of our website. This was achieved through the generous sponsorship of VMG digital who produced the website for us at no charge with the support of volunteer Governance Team members Robyn Walker and Hamish Drury. I think we can all agree that the rebrand looks fantastic. The rebrand did come at a cost but we managed to secure specific funding for printing and photocopying.

Transport costs to bring our guests to and from centres have increased. This is due to increased guest numbers as well as increasing costs. Continuing effort is being made to recruit volunteer drivers where possible to reduce these costs.

In November the Treasurer and Manager undertook a detailed internal audit of centre supervisors accounts and bookkeeping practices. This was to ensure that our policies and procedures around cash handling were sufficient and processes were being followed. We identified a few minor issues that need to be improved but overall we were satisfied by the level of transparency and financial compliance achieved by centre supervisors.

The budget for the year of 2019-2020 has been approved by the current Governance Team and is attached for final acceptance by CMA members. The Governance Team believe there is a need of being conservative in expectations.

The year of 2020 is going to be a challenging year for our organisation. The amount of service income that is to be received from WDHB will decrease dramatically, almost to a half in comparison to the year of 2018-2019. Our search for new sponsors is a priority for the current and new Governance Team to ensure the organisation stays financially sustainable. Notably the Governance Team took the decision to increase staff wages to reflect the increase in minimum wage / current living wage as we believe our staff are one of the main assets of our organisation.

It is budgeted that CMA will run a deficit of \$24,352 in the year ended 31 March 2020. The deficit is to be covered by reserves.

Valiya Gafarova – Treasurer

North Shore CMA – June 2019

## Funding Report

Funders	Received	Notes
<b>Auckland City Council:</b>		
- Hibiscus Bays Local Board	\$7,000.00	\$753.60 c/f to new financial year
- Kaipatiki Local Board	\$7,000.00	
- Upper Harbour Local Board	\$6,250.00	
- Devonport-Takapuna Local Board	\$4,000.00	
Foundation North	25,000.00	
Community Organizations' Grants Scheme (COGS)	\$3,093.60	
Four Winds Foundation	\$1,665.00	
Laurie Parker Trust	\$2,500.00	
Lion Foundation	\$5,000.00	
Lottery Grants Board	\$30,000.00	\$8,240.81 c/f to new financial year
Blue Sky Community Trust	\$1,000.00	
NZCT	\$5,000.00	
Pub Charity	\$8,255.59	\$4,512.46 c/f to new financial year
Allright Welfare Trust	\$5,000.00	\$5,000.00 c/f to new financial year
Waitemata DHB	\$64,674.83	
<b>Total</b>	<b>\$175,439.02</b>	
Bequest from Ron Haslam	\$17,613.96	

Grants carried forward from 2017/2018 financial year:

Auckland City Council \$1,734.79

Pub Charity \$3,375.80

Allright Welfare Trust \$5,000

<b>North Shore CMA</b>	<b>BUDGET 2018 - 2019</b>	<b>ACTUAL 2018- 2019</b>	<b>BUDGET 2019 - 2020</b>
<b>INCOME</b>			
WDHB	\$51,741.00	\$64,674.83	\$38,805.00
COGS	\$3,000.00	\$3,093.00	\$3,000.00
Lottery	\$25,000.00	\$30,000.00	\$30,000.00
Auckland Council	\$20,000.00	\$24,250.00	\$25,000.00
Pub Charity	\$6,000.00	\$8,256.00	\$8,000.00
Laurie Parker Trust	\$2,800.00	\$2,500.00	\$2,500.00
Foundation North	\$20,000.00	\$25,000.00	\$25,000.00
Lion Foundation	\$5,000.00	\$5,000.00	\$5,000.00
Z Good in the Hood	\$0.00	\$0.00	\$0.00
Four Winds Foundation	\$3,000.00	\$1,665.00	\$1,650.00
AJ Scott	\$3,000.00	\$0.00	\$3,000.00
All Right Community Trust	\$5,000.00	\$5,000.00	\$5,000.00
Other Grants	\$8,000.00	\$6,000.00	\$6,000.00
<b>Subtotal</b>	<b>\$152,541.00</b>	<b>\$175,438.83</b>	<b>\$152,955.00</b>
Donations	\$900.00	\$17,884.02	\$900.00
Interest	\$3,000.00	\$3,551.66	\$3,500.00
Subs/Levies	\$1,400.00	\$1,788.00	\$1,800.00
Centre Donation	\$11,000.00	\$12,129.00	\$12,500.00
Raffle	\$700.00	\$706.00	\$700.00
Sundry	\$0.00	\$3,407.17	\$0.00
<b>Subtotal</b>	<b>\$17,000.00</b>	<b>\$39,465.85</b>	<b>\$19,400.00</b>
<b>Total Income</b>	<b>\$169,541.00</b>	<b>\$214,904.68</b>	<b>\$172,355.00</b>
<b>EXPENSES</b>			
ACC	\$250.00	\$323.00	\$357.00
Acc/Audit	\$2,600.00	\$2,500.00	\$2,652.00
Advertising	\$500.00	\$799.00	\$800.00
Bank charges	\$50.00	\$40.00	\$50.00
Cleaning	\$50.00	\$0.00	\$50.00
Computer expenses	\$1,500.00	\$1,264.00	\$1,530.00
Depreciation	\$50.00	\$0.00	\$50.00
Distribution to centres	\$0.00	\$0.00	\$0.00
Fun Day	\$4,500.00	\$3,958.00	\$4,500.00
Insurance	\$900.00	\$866.00	\$918.00
Maintenance	\$50.00	\$0.00	\$50.00
Meeting costs	\$600.00	\$284.00	\$400.00
Printing/Copying	\$750.00	\$1,737.00	\$1,500.00
Postage/Stationery	\$1,000.00	\$1,102.00	\$1,200.00
Promotion	\$3,000.00	\$3,072.00	\$3,100.00
Rent: Office	\$1,400.00	\$1,356.00	\$1,400.00
Rent: Centres	\$9,500.00	\$8,780.00	\$9,700.00
Resources/Equipment	\$500.00	\$0.00	\$500.00
Staff / Vol PD	\$1,500.00	\$898.00	\$1,500.00
Subscriptions	\$100.00	\$139.00	\$150.00
Telephone/Internet	\$2,000.00	\$1,603.00	\$1,800.00
Transport: Centres	\$25,000.00	\$27,025.00	\$27,000.00
Travel: staff	\$1,600.00	\$1,103.00	\$1,500.00
Travel:GT Meetings	\$100.00	\$0.00	\$100.00
Volunteer Recognition	\$1,000.00	\$705.00	\$1,000.00
General	\$500.00	\$474.00	\$500.00
Gifts staff / volunteers	\$0.00	\$0.00	\$500.00
<b>Subtotal</b>	<b>\$59,000.00</b>	<b>\$58,027.00</b>	<b>\$62,807.00</b>
Wages: Supervisors	\$65,856.00	\$66,090.00	\$75,400.00
Wages: Support Office	\$49,657.00	\$49,519.00	\$54,000.00
Kiwisaver contribution	\$3,100.00	\$2,663.00	\$4,500.00
<b>Subtotal</b>	<b>\$118,613.00</b>	<b>\$118,272.00</b>	<b>\$133,900.00</b>
<b>Total Expenses</b>	<b>\$177,613.00</b>	<b>\$176,299.00</b>	<b>\$196,707.00</b>
<b>Profit / Loss</b>	<b>-\$8,072.00</b>	<b>\$38,605.68</b>	<b>-\$24,352.00</b>

## North Shore Centres of Mutual Aid Inc

### Entity Information

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

For the year ended  
31 March 2019

Legal Name of Entity:*	North Shore Centres of Mutual Aid Inc
Other Name of Entity (if any):	CMA - Companionship and Morning Activities for Seniors
Type of Entity and Legal Basis (if any):*	Registered Charity and Incorporated Society
Registration Number:	CC22808

#### Entity's Purpose or Mission: \*

North Shore CMA's mission statement is "To provide companionship and activities to seniors who are isolated in the community".

North Shore CMA's ideal community will have the following characteristics:

- Older persons have value and are a resource
- There is adequate support and services to older persons
- Opportunities are created for contribution of experience and wisdom

#### Our Philosophy is:

North Shore CMA will support its members in the following manner:

- Provide mental and physical assistance
- Empower and give confidence
- Help retain independence
- Create confidence to "ask for help"
- Stimulate guests mentally and physically
- Provide companionship and friendship
- Be a resource of information on support services
- Assist guests to remain healthy, independent and connected with a specific aim to maintain strength and balance to prevent falls.
- Ensure that the activities and decisions of the association reflect the Treaty of Waitangi and that Maori are recognised in the operational objective of attracting guests other than European ethnicity

#### Entity Structure: \*

##### Membership:

North Shore CMA is an independent organisation free from any direct outside authority. Membership is open to all over 65s (or under with age related needs) in line with CMA's criteria.

##### Governance:

A Board of representatives (governance team), elected annually at the Annual General Meeting by and from members as per our constitution, is responsible for overseeing the governance of North Shore CMA. At present our board consists of 10 members including the office bearers - chairperson, secretary and treasurer.

##### Operations:

A Manager is employed by the Board to implement policy decisions made by them and provide operational management. Staff are employed and volunteers recruited to implement services and activities as per strategic and annual plans and within resource constraints. At present staff include a manager, support officer and five supervisors supported by a team of approx 50 volunteers.

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

North Shore CMA receives income from a mixture of Government contracts, donations and grants.

#### Main Methods Used by the Entity to Raise Funds: \*

North Shore CMA sources its main funding through funding applications to various organisations and a contract with the Waitemata District health board which is reviewed annually. There is notice of intent to cancel the funding from WDHB from June 2020. The board is currently looking into other methods to support ongoing funding through commercial sponsors as well as investigating other government funding.

## North Shore Centres of Mutual Aid Inc

### Entity Information

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

For the year ended  
31 March 2019

Legal Name of Entity:*	North Shore Centres of Mutual Aid Inc
Other Name of Entity (if any):	CMA - Companionship and Morning Activities for Seniors
Type of Entity and Legal Basis (if any):*	Registered Charity and Incorporated Society
Registration Number:	CC22808

#### Entity's Purpose or Mission: \*

North Shore CMA's mission statement is "To provide companionship and activities to seniors who are isolated in the community".

North Shore CMA's ideal community will have the following characteristics:

- Older persons have value and are a resource
- There is adequate support and services to older persons
- Opportunities are created for contribution of experience and wisdom

Our Philosophy is:

North Shore CMA will support its members in the following manner:

- Provide mental and physical assistance
- Empower and give confidence
- Help retain independence
- Create confidence to "ask for help"
- Stimulate guests mentally and physically
- Provide companionship and friendship
- Be a resource of information on support services
- Assist guests to remain healthy, independent and connected with a specific aim to maintain strength and balance to prevent falls.
- Ensure that the activities and decisions of the association reflect the Treaty of Waitangi and that Maori are recognised in the operational objective of attracting guests other than European ethnicity

#### Entity Structure: \*

Membership:

North Shore CMA is an independent organisation free from any direct outside authority. Membership is open to all over 65s (or under with age related needs) in line with CMA's criteria.

Governance:

A Board of representatives (governance team), elected annually at the Annual General Meeting by and from members as per our constitution, is responsible for overseeing the governance of North Shore CMA. At present our board consists of 10 members including the office bearers - chairperson, secretary and treasurer.

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## North Shore Centres of Mutual Aid Inc

### Entity Information

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

For the year ended  
31 March 2019

#### Entity's Reliance on Volunteers and Donated Goods or Services: \*

Volunteers and donated goods and services are essential to the running of North Shore CMA's operational activities in the centres. Without our volunteers we could not run our service. Each centre operates with one paid supervisor and a team of volunteers who are responsible for transport to and from the centre, preparing and delivering the program including strength and balance exercises and preparing meals.

#### Additional Information:\*

##### Background Information

North Shore Centres of Mutual Aid (CMA) was first introduced to the North Shore in 1966, but it all began in Auckland in early 1959 when a group of people formed the Civilian Maimed Association. They wanted day centres where active able-bodied people could join along with the less active with medical problems. The first centre in 1961 was in Ponsonby but by 1966 there were centres in Parnell, Mt Eden, Avondale and Takapuna. Expansion over the bridge saw five more Centres opened by 1969 and the North Shore becoming a branch, responsible for its own organization and funds in 1971. CMA now stands for "Companionship and Morning Activities for Seniors" the new name suiting changing times.

##### Current Information

North Shore CMA Inc. is a multi-cultural, non-sectarian, non-profit, charitable organisation that offers fun social contact and companionship, exercises based on the Arthritis NZ Fall Prevention Exercise Programme, crafts, games to stimulate the mind and other activities including outings. Morning tea and lunch are served at our eight centres of which 6 are located on the North Shore and 2 on the Hibiscus Coast. Centre supervisors are paid staff working with wonderful committed volunteers, without whom we would not be in a position to provide this much needed service to the community. We hold an annual Fun Day at which members from all our centres come together and eagerly participate in a day with games and entertainment. Morning tea and lunch is catered.

The programme at centres is based on the PIES programme and includes activities as follows:

Physical Intellectual Social Emotional

Games

Exercises

Dancing

Bowls

Darts

Walks

Coffee – malls

Outings eg minigolf Quizzes

Board games

Ice breakers

Topical issues

Bingo

Word finds

Memory games Outings

Making friends

Meeting people

Fun Day

Entertainers

Concerts Creative

Memories

Laughter

#### Contact details

Physical Address:

Mary Thomas Centre, 3 Gibbons Rd, Takapuna, Auckland

Postal Address:

PO Box 33 852 Takapuna

Phone/Fax:

09 489 8954

Email/Website:

[www.cmans.org.nz](http://www.cmans.org.nz) / [info@cmans.org.nz](mailto:info@cmans.org.nz)



[www.facebook.com/North-Shore-CMA-822341044484386](https://www.facebook.com/North-Shore-CMA-822341044484386)



## North Shore Centres of Mutual Aid Inc

### Statement of Service Performance

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

For the year ended  
31 March 2019

#### Description of the Entity's Outcomes\*:

North Shore CMA's focus is on social participation and maintenance of strength, balance and mobility through activities relevant to their support needs and abilities, with a focus on building resilience and falls prevention. Our emphasis is to enable members to remain as independent as possible. We have a philosophy and care delivery system that promotes and maintains our member's independence to support their ability to remain living in their home.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*		Actual*
	This Year		Last Year
Total attendances	4113		3986
Total sessions held	309		311
New members	69		59
Total individual members	161		148
Overall operating capacity	88%		80%
Vacancies	25		36
Waiting list at coast centres	14		0
Total Volunteer attendances	1480		1512
Total volunteers trained	30		24

#### Additional Output Measures:

Guests are surveyed every 2 years the latest one in 2018. 90% of guests responded with the majority of services measured as good or very good. A volunteer survey was conducted in 2018 with 44 out of a possible 52 volunteers which represents 85% of North Shore CMA volunteers.

- 77% of respondents help out in the Centre, 20% help out both in the centre and as drivers transporting guests to and from the centres and 3% as drivers only.
- 50% of respondents have been volunteering with CMA for 5 or less years, 20% have been volunteering for between 5 and 10 years and 30% have been volunteering for between 10 and 20.

#### Key Findings

- Over 91% of guest respondents said they were happy with the range of activities provided at the centre encompassing social, intellectual, physical, creative, health and wellbeing.
- 100% of volunteers feel that CMA is fulfilling its purpose
- 100% of respondents intend to continue volunteering with CMA over the next 12 months up from 93% in 2016
- 98% of respondents were happy with the induction they received on commencing volunteering
- Volunteers have previously expressed interest in receiving targeted training in the care of older persons particularly those with cognitive impairment. Training has since been provided in Dementia Care, Enabling Care and First Aid targeted for seniors.

## North Shore Centres of Mutual Aid Inc

### Statement of Service Performance

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

For the year ended

31 March 2019

#### Additional Information:

An additional survey was conducted in Dec 2018. A summary of this survey is below:

74% of regular centre attendees were interviewed by office staff or volunteers in all 8 centres during the week 3-6 December 2018. The proportion of registered guests present at each centre on the day of the survey ranged from 60-88%. All guests who were present on the day the interview was conducted in their centre, agreed to participate.

There are a small number of guests who attend more than one centre. As the information was collected without personal identifiers, it is not possible to remove duplicate responses from the data. The impact of this limitation on overall conclusions is expected to be minor.

#### DEMOGRAPHICS:

Women comprised 70% of the participants.

The mean age of participants was 78.8 years (range 53-98 years). The distribution between decades was as follows: 50-59=3; 60-69= 14; 70-79=38; 80-89=39; 90+=12

39/107 (48%) were ≥ 80 years. 12/107 (11%) were ≥ 90 years.

#### SOCIAL ISOLATION:

46/107 (43%) live alone. 40/107 (37%) are usually alone at home during the day Monday- Friday. These are different populations. Some who live alone have regular daytime caregivers who can facilitate outings while some who live with family are completely alone every weekday.

Those who live alone leave the house an average of 2.7 times each week excluding their CMA attendance (range 0-5).

Those who are completely alone at home Monday-Friday leave their house on average only 1.8 times each week, excluding their CMA attendance (range 0-5).

#### IMPORTANCE OF CMA:

Guests were asked "What would it mean to you if you could not attend CMA?"

Responses have been analysed into the following categories:

Strong negative response with verbal content invoking some potential impact on mental health: 56%.

These respondents used words or phrases such as 'depression', 'lonely', 'lost', 'devastated', 'heart-broken', 'very sad', 'it is my world'.

Moderate negative response with verbal content expressing disappointment at the potential loss of company/stimulation/exercise: 36%.

Neutral or optimistic response indicating they would look elsewhere to replace the CMA activity: 3.7%

There were 4 (3.7%) respondents who either gave unclassifiable answers or did not provide an answer.

# North Shore Centres of Mutual Aid Inc

## Statement of Financial Performance

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

For the year ended

31 March 2019

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>			
Grants	1	167,044	173,652
Donations, bequests and other similar revenue*	1	33,086	12,227
Fees, subscriptions and other revenue from members*	1	2,495	2,251
Interest, dividends and other investment revenue*	1	3,633	3,257
<b>Total Revenue*</b>		<b>206,258</b>	<b>191,387</b>
<b>Expenses</b>			
Volunteer and employee related costs*	2	121,773	118,581
Costs related to providing goods or services*	2	51,642	47,880
Other expenses	2	3,428	3,538
<b>Total Expenses*</b>		<b>176,843</b>	<b>169,999</b>
<b>Surplus/(Deficit) for the Year*</b>		<b>29,415</b>	<b>21,388</b>



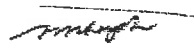
# North Shore Centres of Mutual Aid Inc

## Statement of Financial Position

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

As at  
31 March 2019

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*	3	102,323	121,547
Debtors*	3	4,959	5,749
<b>Total Current Assets</b>		<b>107,282</b>	<b>127,296</b>
<b>Non-Current Assets</b>			
Property, plant and equipment*	4	971	1,315
Investments*	3	65,004	-
<b>Total Non-Current Assets</b>		<b>65,975</b>	<b>1,315</b>
<b>Total Assets*</b>		<b>173,257</b>	<b>128,611</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses*	3	12,236	9,728
Employee costs payable*	3	2,271	2,135
Unused donations and grants with conditions*	3	18,507	10,111
Other current liabilities		5,806	1,670
<b>Total Current Liabilities</b>		<b>38,820</b>	<b>23,644</b>
<b>Total Liabilities*</b>		<b>38,820</b>	<b>23,644</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>134,437</b>	<b>104,967</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members*	5	-	-
Accumulated surpluses or (deficits)*	5	134,437	104,967
Reserves*	5	-	-
<b>Total Accumulated Funds*</b>		<b>134,437</b>	<b>104,967</b>

  
Chairperson

  
Treasurer

18 June 2019  
Date

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# North Shore Centres of Mutual Aid Inc

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2019

	Actual* This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts*	128,378	95,373
Fees, subscriptions and other receipts from members*	17,967	14,478
Receipts from providing goods or services*	64,676	68,760
Interest, dividends and other investment receipts*	3,633	3,257
Net GST	7,267	(2,695)
<b>Cash was applied to:</b>		
Payments to suppliers and employees*	175,854	166,096
Donations or grants paid*	679	1,120
<b>Net Cash Flows from Operating Activities*</b>	<b>45,388</b>	<b>11,957</b>
<b>Cash flows from Investing and Financing Activities*</b>		
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment*	-	617
Payments to purchase investments*	64,612	
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>(64,612)</b>	<b>(617)</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>(19,224)</b>	<b>11,340</b>
<b>Opening Cash*</b>	<b>121,547</b>	<b>110,207</b>
<b>Closing Cash*</b>	<b>102,323</b>	<b>121,547</b>
<b>This is represented by:</b>		
Bank Accounts and Cash*	102,323	121,547

## North Shore Centres of Mutual Aid Inc

### Statement of Accounting Policies

#### "How did we do our accounting?"

For the year ended  
31 March 2019

#### Basis of Preparation\*

North Shore Centres of Mutual Aid Inc 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.

#### 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

North Shore Centres of Mutual Aid Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### 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.

#### Fixed Assets

Fixed Assets are valued at cost less accumulated depreciation and any impairment losses. Any donated assets are recorded at their fair value at the date of acquisition.

#### Depreciation

Depreciation has been calculated to allocate the cost or valuation of assets over their estimated useful lives, at the following rates:

Office Equipment: 7% - 48%

#### Tier 2 PBE Accounting Standards Applied (if any)\*

NZIAS 16 (Property, Plant and Equipment) has been applied in the valuation of the Society's fixed assets.

#### Changes in Accounting Policies\*

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

# North Shore Centres of Mutual Aid Inc

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Grants received	Auckland Council	25,231	22,444
	Alright Welfare Trust	5,000	5,000
	Blue Sky Community Trust	1,000	2,000
	Community Organisation Grants Scheme (COGS)	3,094	3,000
	Foundation North	25,000	20,000
	Four Winds Foundation	1,665	2,722
	Gibbs Farm	-	5,390
	Laurie Parker Trust	2,500	2,339
	Lion Foundation	5,000	5,000
	NS Presbyterian Hospital Trust	-	1,090
	NZ Community Trust	5,000	-
	NZ Lottery Grants Board	21,759	25,000
	Pelorus Trust	-	188
	Pub Charity	7,119	6,003
	Public Trust- A J Scott	-	3,100
	Southern Trust	-	616
	Z Petrol Stations	-	1,000
	Waitemata DHB	64,676	68,760
	<b>Total</b>	<b>167,044</b>	<b>173,652</b>
Donations and other similar revenue	Bequest	17,614	-
	Centre Donation	14,122	10,659
	Donations	843	1,050
	Sundry Income	507	518
	<b>Total</b>	<b>33,086</b>	<b>12,227</b>
Fees, subscriptions and other revenue from members	Subscriptions	1,789	1,474
	Raffle	706	777
	<b>Total</b>	<b>2,495</b>	<b>2,251</b>
Interest, dividends and other investment revenue	Interest	3,633	3,257
	<b>Total</b>	<b>3,633</b>	<b>3,257</b>

# North Shore Centres of Mutual Aid Inc

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries	118,356	113,879
	Staff Award	249	538
	Staff Training	899	1,139
	Travel Costs Staff/GT	1,267	1,588
	Volunteer Recognition	679	1,120
	ACC	323	317
	<b>Total</b>	<b>121,773</b>	<b>118,581</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Advertisements	755	-
	Computer Expenses	1,012	1,291
	Hall hire & games cost	3,693	4,130
	General expenses	391	39
	Insurance	866	795
	Meeting Costs	285	524
	Minor Equipment	214	190
	Rent for Head Office	1,360	1,360
	Rent for Centres	9,111	9,249
	Photocopy Costs	1,959	275
	Promotions	3,334	2,473
	Subscriptions paid	139	30
	Telephones & Internet	1,657	2,006
	Transport Expenses (guests)	26,801	25,391
	Total Mobility	65	127
	<b>Total</b>	<b>51,642</b>	<b>47,880</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Audit Fees	2,500	2,500
	Bank Charges	40	91
	Depreciation	343	281
	Postage	-	239
	Stationery	545	427
	<b>Total</b>	<b>3,428</b>	<b>3,538</b>

# North Shore Centres of Mutual Aid Inc

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASB Cheque account	15,574	17,210
	ASB No 1 account	17,276	5,471
	ASB Accelerator	41,517	9,499
	ASB Term Deposits	27,956	89,367
	<b>Total</b>	<b>102,323</b>	<b>121,547</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Debtors	4,959	5,749
	<b>Total</b>	<b>4,959</b>	<b>5,749</b>

Asset Item	Analysis	This Year \$	Last Year \$
Investments	Term deposits	65,004	-
	<b>Total</b>	<b>65,004</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accounts Payable	7,236	4,728
	Accrued Expenses	5,000	5,000
	<b>Total</b>	<b>12,236</b>	<b>9,728</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Kiwisaver Employer due	243	485
	PAYE/Employee contributions owing	2,028	1,650
	<b>Total</b>	<b>2,271</b>	<b>2,135</b>

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Auckland Council	754	1,735
	Alright Welfare Trust	5,000	5,000
	Lottery Grants Board	8,241	-
	Pub Charity	4,512	3,376
	<b>Total</b>	<b>18,507</b>	<b>10,111</b>

# North Shore Centres of Mutual Aid Inc

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Furniture and fixtures*	821			158	663
Office equipment*	493			185	308
<b>Total</b>	<b>1,314</b>	<b>-</b>	<b>-</b>	<b>343</b>	<b>971</b>

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Furniture and fixtures*	979			158	821
Office equipment*		617		123	494
<b>Total</b>	<b>979</b>	<b>617</b>	<b>-</b>	<b>281</b>	<b>1,315</b>



# North Shore Centres of Mutual Aid Inc

## Notes to the Performance Report

For the year ended  
31 March 2019

### Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	105,022	-	105,022
Surplus/(Deficit)*		29,415		29,415
Closing Balance	-	134,437	-	134,437

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	83,579	-	83,579
Surplus/(Deficit)*		21,388		21,388
Closing Balance	-	104,967	-	104,967

### Note 6: Commitments and Contingencies

#### Commitments

There are no commitments as at the 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: Related Party Transactions\*

#### Related Party Disclosures:

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

### Note 8: Events After the Balance Date\*

#### 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)



# BROWNE'S

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## **Independent Audit Report**

To the Members of North Shore Centres of Mutual Aid Incorporated.

## **Report on the Performance Report**

We have audited the accompanying Performance Report of North Shore Centres of Mutual Aid Incorporated on pages 1 to 14, which comprise Entity Information for the year ended 31 March 2019, the Statement of Financial Position as at 31 March 2019, the Statement of Service Performance, Statement of Financial Performance and Cash Flows for the year then ended, and the Statement of Accounting Policies and other explanatory information.

## **Opinion on Entity information, Statements of Service Performance:**

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
  - b) the performance report on pages 2 to 5 presents fairly, in all material respects:
    - the entity information for the year ended 31 March 2019;
    - the service performance for the year then ended; and
    - the financial position of North Shore Centres of Mutual Aid Incorporated as at 31 March 2019, and its financial performance, and cash flows for the year then ended
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), issued in New Zealand by the New Zealand Accounting Standards Board.

## **Qualified Opinion on Statement of Financial Performance, Financial Position and Cash Flows:**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
  - b) the performance report on pages 6 to 14 presents fairly, in all material respects:
    - the entity information for the year ended 31 March 2019;
    - the service performance for the year then ended; and
    - the financial position of {{client.name}} as at 31 March 2019, and its financial performance, and cash flows for the year then ended
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), issued in New Zealand by the New Zealand Accounting Standards Board.

## **Basis for Qualified Opinion**

In common with other organisations of a similar nature, control over the income from Raffles, Subscriptions, Fundraising Activities and other income prior to being recorded is limited and there are no practical audit procedures to determine the effect of this limited control. Consequently, we are unable to determine whether any adjustments to these amounts were necessary.

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 Audit of the Performance Report section of our report. We are independent of North Shore Centres of Mutual Aid Incorporated 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, North Shore Centres of Mutual Aid Incorporated.

### **Management Committee' Responsibility for the Performance Report**

The Management Committee are responsible on behalf of the entity 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 which comprises:
  - the entity information;
  - the statement of service performance; and
  - 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 in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Management Committee determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Management Committee are responsible on behalf of the entity 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 liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibility**

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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), 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 the 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 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 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 auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to 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

We 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 we identify during our audit



**Browne's**  
Chartered Accountants  
19 June 2019  
Auckland