



CMA

Companionship & Morning Activities for Seniors



Annual Report 2021

Celebrating our 50th 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	Rudolph De Smidt	Yvonne Estcourt
Elizabeth Cox	Marlene Crosby		

Life Members to be awarded 2021

Raina Nilsen	member Glenfield and Birkdale CMA
Dot Cross	member Belmont CMA

Chairperson's Report

Robyn Walker and Keith Haysom – Acting Chair(s)

It is our privilege to welcome the membership of the North Shore CMA to the 50th Annual General Meeting of your organisation. We would like to begin with acknowledgement of the staff, volunteers, and Governance Team of CMA who in different ways, all contribute the heartbeat to our organisation.

Our centre supervisors- Jacinda Tyson, Kiri Bevan, Nicola Maire, Ali Shaw and Jenny Jordan- are committed, incredibly special people. We said farewell to Juanita Bycroft as supervisor of the Stanmore Bay Centre recently. Our Support Officer, Ali Shaw, is a great addition to the team and has added a lot of value over the last year and a half since she joined the team. Rachel Quin Gilbert continues to provide highly effective executive management of CMA activities and has worked diligently with the Governance Team to identify new funding opportunities.

Our centre volunteers bring a range of practical skills to the weekly sessions while others donate time and services to CMA administration, lowering our operational costs. We simply could not make ends meet without you. You are all community heroes.

To our Governance Team (GT), we thank you for your time and energy in helping guide CMA. During the past year, the GT has reviewed and updated policies pertaining to a range of areas including Financial Transparency, Risk Management, Time in Lieu, Professional Development, Code of Ethics, Equal Opportunities, Home Visits Safety, Safety in the Workplace, Confidentiality, Smoke-Free, Healthy Food & Beverages, Volunteer Management, Volunteer Recognition, Supervisor Representatives on the GT, Complaints, and various job descriptions.

Over the last year, we have completed our annual survey for guests and volunteers, achieved ACC strength & balance accreditation for the Coast Centres, upgraded to new computers for the office team to support remote working as required, conducted a full pay review which includes paying our Supervisors the Living Wage, held a volunteer thank-you afternoon tea for over 30 of our valued volunteers, completed First Aid training for all staff and 20 volunteers, and produced a new promotional video for CMA which we hope to be showing at the AGM. In the new normal world we are adjusting to as a result of the Covid-19 pandemic, CMA has introduced contact tracing and QR codes for scanning at all our centres. We have manual booklets for our guests to take away and use for their own personal contact tracing records. The etiquette for handwashing has been highlighted and we have hand sanitisers available at all centres. CMA also introduced the rule that ensures we

have no new guests or volunteers at our centres unless we are at Level 1. When we are at Level 2 we are allowed to operate in our CMA “bubble”.

The impact of COVID 19 on the operational and financial aspects of not-for-profit organisations in New Zealand has been profound. CMA is not exempt from this, given the inherent age-related vulnerability of our guests and loss of profitability suffered by many of our funders. We are proud to report on the operational flexibility and financial resilience of the organisation with valuable and much-appreciated assistance from the wage subsidy. We did not go away; we adapted our service to the circumstance. Our centres have been open for most of the last year with short periods of closure due to Level 3 lockdowns in Auckland in February and March 2021. Apart from these times, we have operated our centres and attendance has been high. We were unable to hold our annual Fun Day in 2020 due to the risks of lockdowns and gathering size restrictions. We know this is a much-anticipated event by our guests, staff and volunteers. We are pleased to be planning for this event to return later in 2021.

The financial consequences of COVID on our organisation are less clear. Some funders are still unable to tell us if deferred funding rounds will eventuate, some Philanthropic trusts have paused grants and others continue for the time being but with a likelihood of a reduced distribution pool. North Shore CMA remains financially sound with adequate reserves to take us through this financial year and into the next. Nevertheless, it is appropriate currently to look around within the community not just for new funding source but also for collaborating opportunities with other not-for-profits to maximise the benefits from charitable resources. We have recently completed one such shared project. Through a partnership with Kai for Communities (K4C), we were able to assist with allocation and distribution of meals prepared by K4C, for elderly residents in the Devonport Takapuna Local Board area. CMA exists to serve elderly of the Shore and Coast by providing regular companionship and continued connection to the world in which they live. If the best way to do this involves working more closely with other organisations that share our vision, then we should seize these opportunities, ensuring as we do that the culture of CMA is preserved. CMA is pleased to be able to offer all staff and volunteers the option to be vaccinated for Covid-19 with the category 2 rollout, given we work alongside guests who may be vulnerable.

Finally, we thank all the direct funders on whom we rely for our existence and whose details are outlined in the Financial Report. We recognise the duty we have to use your donations carefully and with the best interests of our elderly guests always front of mind. We believe North Shore CMA remains a relevant and robust community organisation. We look forward to working with the rest of the Governance Team as we navigate a steady course through the inevitable uncertainties of the coming financial year.

Board Members

Robyn Walker – Interim Chairperson / Secretary

Robyn Walker has been a member of the Governance Team for North Shore CMA since June 2017. Robyn volunteered at the Mairangi Bay CMA centre from 2016 to 2018. Robyn has a Bachelor of Science degree majoring in Computer Science, a Postgraduate Diploma of Business, and an MBA, all from the University of Auckland. Robyn has over 30 years' experience in IT Project Management in NZ and UK. Robyn works part-time as a Project Manager, managing medium to large projects for local businesses.

Emmy Mei – Treasurer

Emmy is currently in her 8th 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.

Nicola Maire – CMA Supervisor – Belmont CMA

Nicola joined the CMA board in June 2019 as a supervisor representative. Nicola has vast experience in Health and Safety previously working for Auckland Transport in a Health & Safety Advisor role. 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.

Jacinda Tyson – CMA Supervisor – Glenfield, Sunnynook and Birkdale CMA

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. Jacinda has been on the CMA board for the last 5 years.

Lilian Patterson - Volunteer Representative – Albany CMA

Lilian joined CMA, Albany in March 2017 as a volunteer, and in June 2019 she joined the Governance Team. She loves being a part of the CMA program, seeing the joy it brings to the elderly and witnessing the lovely friendships that form between the guests. Lilian is a graphic designer and manages her own company, Edge of Design. She holds a Bachelor of Fine Arts and is an accomplished artist. She is also currently studying to receive a diploma in Interior Design. Lilian is married and has a daughter who is currently at University.

Brianna Parkinson – General Member

Brianna joined the Governance Team in June 2019. She volunteered at CMA Belmont (in 2019) cooking meals, and is currently coordinating a joint project with Kai 4 Communities Inc. distributing meals to the elderly in the Devonport-Takapuna Local Board area. Brianna is a NZ qualified lawyer. She practices as a barrister sole specialising in local government, environmental and administrative

law. Brianna has an in-depth understanding of the regulatory and policy framework that CMA operates within. Outside of CMA, she is a member of Kai 4 Communities Inc. and the coordinator of the Kaitahi Bayswater dinners, a free community dining initiative.

Tom Simpson – Guest representative – Mairangi Bay and Belmont CMA

Tom and his wife Beryl have been members of CMA since 2017, attending both Belmont and Mairangi bay centres. Tom has lived most of his life on the North Shore in a house they built in 1966. Tom is from an engineering background, and has for 35 year taught students at high school level as well as adults for advanced trade certificates. Tom's time is now spent in his workshop doing craftwork and model making plus repairing items for friends when they get broken! For many years he has been involved with operatic and repertory groups doing stage management and lighting for their many productions. Tom joined the board in June 2019 as a guest representative.

Keith Haysom – General Member / Vice Chair

Keith has been a banker for the last 35 years working in London, Sydney and Auckland, with substantial experience in risk governance. Living in Milford, he is currently transitioning to retirement and is keen to give back to the community through participation in not for profit organisations such as CMA, where he has been a member of the Governance Team for the last 9 months. He is married to Jennie and has one son Scott, who is completing his degree at Auckland University.

Dr Vivien Wei Verheijen – General Member

Vivien is an experienced public servant. She has been involved in many advisory positions during her career, particularly in supporting the needs of New Zealand's ethnic communities. Vivien was born in China and moved to New Zealand in the early 2000s. She has a PhD in public policy and has a strong commitment to actively engage with, and give voice to, the community.

Leah Morgan – General Member

Leah joined the Governance Team in 2020, but has been with CMA since 2015 where she began the year as a volunteer at Belmont CMA. In 2015 she accepted the position of Support Officer and continued in that role until the end of 2019 when she left to focus on volunteering in various organisations. This included Kai 4 Communities, which as Kaitahi Kitchen, in a joint venture with CMA utilised a council grant to make and distribute meals to the elderly in the Devonport -Takapuna Local Board area when lockdown restrictions permitted during 2020. Outside of the meals Kai 4 Communities prepares and hosts a free monthly community dinner at Bayswater School utilising rescued food and produce from the Belmont Primary School garden. Leah lives locally with her husband and two teenage children.

John Stewart – General Member

John has worked in financial services for over 35 years in New Zealand both internationally and in NZ, living on the North Shore for the past 18 years. John is passionate about giving back to the community and enjoys mentoring promising young professionals in the risk profession. For relaxation John enjoys spending time with his family, and walking his dog. John has travelled extensively and enjoys experiencing different cultures.

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 on the shore for the last 21 years. Her previous not for profit experience is in the voluntary sector was mainly with playgroup and playcentre. When not at work Rachel is an avid equestrian who has returned to riding in the last 8 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. Ensuring safe practice, generating and maintaining funding streams and ensuring excellent service delivery are her main priorities as we head into another year.

Ali Shaw – Support Officer and Supervisor of Stanmore Bay CMA

Ali moved to New Zealand in 2019 from Ireland with her husband Graham and two young children Ellie and Jack and joined CMA in February 2020. Ali has a degree in Business Administration from the Dublin Institute of Technology and 10 years' experience in the Financial sector. After starting her family, she took a role in the largest hockey club in Ireland managing their administration needs. She spent 6 happy years there before moving to New Zealand. Ali assists in her local primary school with reading and hockey coaching. She is thoroughly enjoying her new challenge here at CMA. So much so she has recently taken on the role of Centre Supervisor at our Stanmore Bay centre.

Jacinda Tyson – Supervisor Birkdale, Glenfield and Sunnynook CMA

Jacinda started volunteering at CMA in 2004 at the Sunnynook centre. She was employed as the supervisor of Sunnynook in 2016 and then went on to take on the Birkdale and Glenfield centres. Jacinda continues to bring warmth and enjoyment into her CMA centres. 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 Birkdale 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 and Red Beach CMA

Kiri is the mum of two girls – India and Molly, and coming up 15 years married to Andy. Her girls definitely keep her on her toes and they all adore being outdoors and love nothing more than being near the beach. In her younger years Kiri represented NZ at Waterpolo. Her background in work is mostly in the travel industry and 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, and would love to study more around the areas of dementia and keeping active in our old age. She adores a good chat, and you will often find Kiri running late as she stops to chat to everyone. Coming from a sporty family she is a big believer in keeping your body as active as your mind.

Nicola Maire – Supervisor Belmont CMA

Nicola joined North Shore CMA in April 2019 as the supervisor 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 and intermediate 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.

Jenny Jordan – Supervisor Mairangi Bay CMA

Jenny was born in Takapuna; her dad grew tomatoes on his section in Northcote the proceeds were used to build their family home, including a glasshouse in Raleigh Road. The family moved to the Norwest in 1970's but there has always been a strong connection to the North Shore. Jenny worked in Case Management with ACC in the 1990's before becoming full time mum raising three – now adult children with her late husband Craig. Jenny graduated with a Bachelor of Social Services in July 2020, earning a pass with Distinction. Part of her study was researching the benefits of having a garden project in supporting independence and wellbeing among elderly people. Jenny loves netball and plays for Shore Rovers, taking teams to Masters Games has been a highlight. Jenny started with CMA in October 2020. The benefits of social interaction for people are so important and working for CMA the support to provide this valued service to the community is invaluable. If you have seen Jenny somewhere before it could be because she is an extra for BGT actors for TV.

Our Impact 2020/21

Total attendances: 2434

Total sessions held: 188*

Sessions missed due to COVID-19: 132

New members: 35

Total members: 145

Volunteer attendances: 956*

Current volunteers: 60

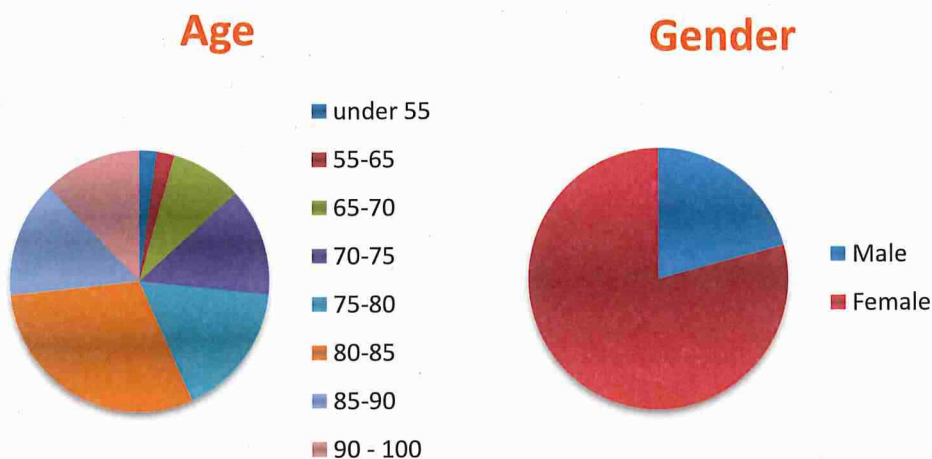
COVID 19 response:

Total care calls made during level 3 & 4 lockdown: 539

Total care packages distributed during level 3 & 4 lockdown: 331

Demographics

During June 2020 86% of regular centre attendees were interviewed by office staff in all 8 centres. Key findings are:



- 58% of guests attending CMA are over the age of 80 with 13% being over the age of 90. The distribution between decades was Under 55=2, 55-65=2, 65-75=20, 75-85=42, 85-100=24.
- 87% of guests attending are female and 27% are male.

Social Isolation

53 % of guests surveyed live alone.

Of those who do not live alone, 72% spend between 3 and 12 hours alone in their homes.

Hours of Isolation



Importance of CMA

- ☐ Guests were asked how they would feel if they couldn't attend CMA. 100% answered they would feel very sad.
- ☐ 87% of guests felt that CMA provided activities that provide for social, intellectual, physical and creative stimulus.
- ☐ 81% of guests felt they benefitted positively from the Strength and Balance exercises provided by CMA.
- ☐ When asked about what they enjoy most about CMA, '**everything, company and support, seeing friends, great food, chatting and laughing with others, games and quizzes, warmth of the staff and companionship**' were the common themes.
- ☐ When asked if there was anything they would change about CMA, '**nothing, I love it all, longer hours, nothing highlight of my week**' were the common themes.

Key Findings

- ☐ Over 91% of guests responded said they were happy with the range of activities provided at the centres encompassing social, intellectual, physical, creative, health and wellbeing.
- ☐ 100% of guests responded that CMA provides value for money.
- ☐ 100% of guests responded that providing transport makes it easy for them to get to the centre.
- ☐ 100% of guests responded that the assistance provided from the supervisors and volunteers at the centres is excellent.
- ☐ 90% of guests responded that the food provided is appetizing and healthy and that they find the centre comfortable

Client Feedback



"I just love being around everyone"

"I really look forward to the outings"

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

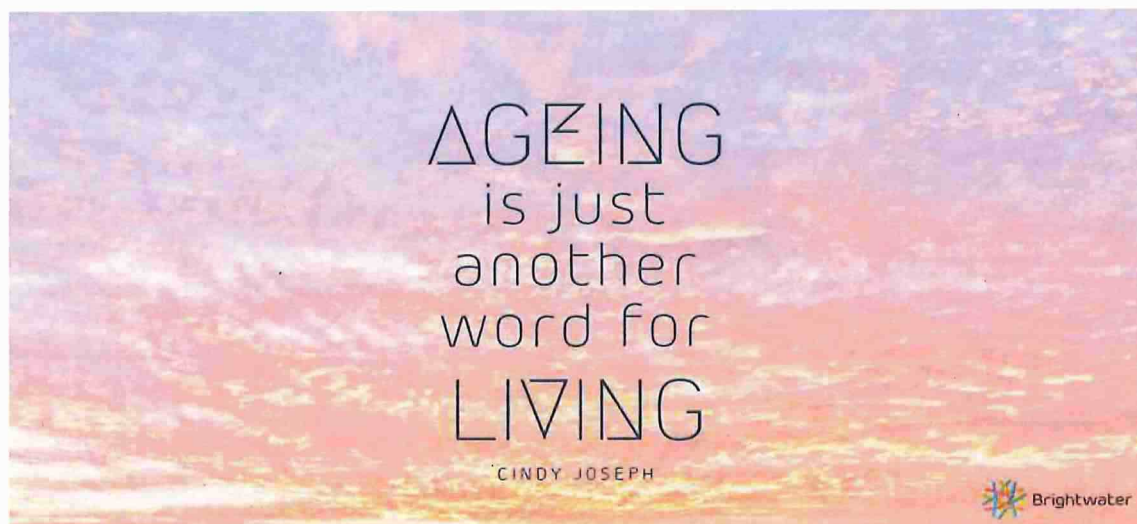
"I like coming to CMA very much. A lot of thought goes into the program"

"CMA is very well run and both supervisors and volunteers do an excellent job."

"I love my morning at CMA. I am a widow living alone I find the company very stimulating."

"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"



Rae's Story



Rae Myhill joined CMA 9 years ago and now attends our Albany, Stanmore Bay and Red Beach Centres. We chatted to Rae after Auckland came out of lockdown in September 2020 and we returned to our centres.

How did you feel when NZ went into lockdown in March? It didn't worry me too much as I felt safe at home, but missed going out. I was very worried about my health, because I have a lung problem, but I stayed home and followed the rules. **How did you feel not being able to attend CMA?** I missed CMA like crazy!!!! I missed all my friends, the lovely volunteers and supervisors and of course all of the brilliant activities. I felt lonely at home. **How did you enjoy the support you received from CMA during lockdown?** Great support, loved the letters and wee parcels. Always exciting to get mail! I loved the phone calls as it was nice to chat to someone and get some reassurance. **What did you enjoy the most?** The little gifts of chocolates and thoughtful bits and bobs in each care package. I enjoyed reading the Newsletters and doing the quizzes. **How did you feel returning to CMA after lockdown?** Very excited!!! I was a bit worried about my health, and taking the first step to going back. Once I did the first week back I felt relaxed and better. The supervisors and volunteers made me feel comfortable in the centre and I enjoyed being back with my friends. The second lockdown I was really upset when we had to stop again. It made me feel very deflated. **What do you enjoy most about CMA?** Everything! The company and support, seeing friends, great food, chatting and laughing with others, games and quizzes, warmth of the staff and companionship! The Strength and Balance exercises help keep me strong

Rea continues to attend all 3 centres each week and is the life and soul of the party at the incredible age of 86.

Alan & Margaret Albany CMA

Alan & Margaret joined our Albany centre over 3 years ago and have been attending regularly ever since. CMA has made a HUGE impact on Margaret's life. If it wasn't for CMA she wouldn't leave the house unless it was for Doctor's or hospital appointments. She has formed wonderful friendships through coming to CMA and she loves seeing them each week. CMA has re-connected her with the outside world and her community.

For Alan CMA has made a wonderful positive impact on his life too, as previously he struggled to get Margaret out of the house due to her mobility. CMA made this possible for them both. Alan enjoys meeting people of a similar age, with similar interests. When you retire you really lose contact with others, and it's nice to have a regular outing to enjoy company.



THANK YOU from Lynton and Barbara Bates

'Who is coming to get me today?' That is my husband Lynton's daily call. He so looks forward to his CMA outings and in COVID lockdown (when no-one could come to pick him up) he felt so let down. I look forward to his outings too. Lynton and I were married in 1973 and now my good man has dementia, diabetes and is affected by multiterritorial strokes. His fine mind is lost to us, but his heart remains kind and compassionate. Lynton has been a giver all his life – a waterwise founder, a yachting teacher and administrator and a volunteer for many organisations at all levels. Now he loves care and company and to share lively music and activities and companionship. This is where CMA comes in. His friends are there. CMA gives me more time to do my business, see a lawyer or hairdresser, without dragging Lynton along with me. It gives me peace of mind that, at CMA, he is in safe hands, cared for, celebrated and valued for who is and who he has been. It makes caring for him and loving him, still happily possible. I have found the CMA leaders and volunteers to be very supportive of me in my role as a caregiver. They have supported me with care, advice, inclusion, meals and phone calls (especially during COVID) and through my major surgery for cancer. Thank you, CMA. You are a wonderful organisation for which we are both extremely grateful.'

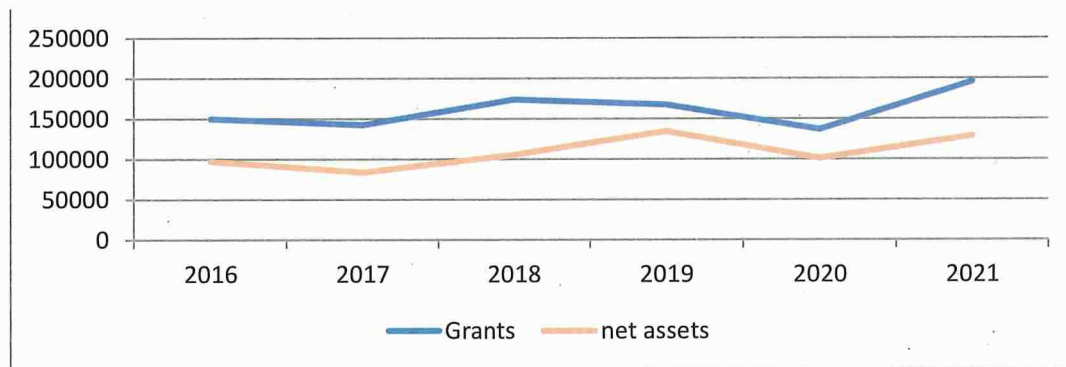
We Just want to say



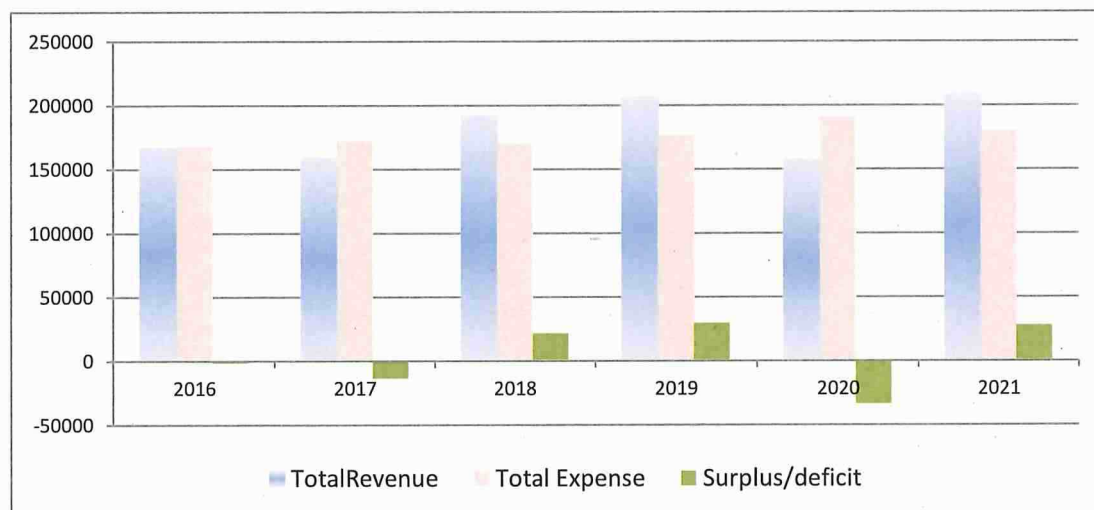
Treasurers Report

Emmy Mei - Treasurer

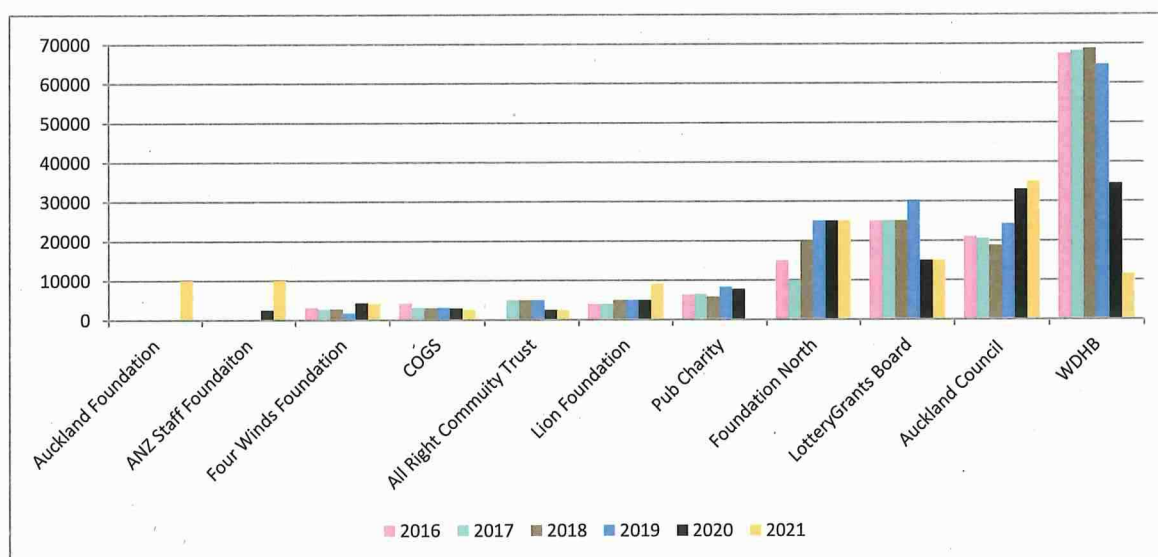
For the period ended 31 March 2021 CMA had budgeted for an overall loss of \$16,031. After the accounts have been completed we confirmed a profit of \$27,821. CMA holds the amount of \$51,300 of unused grants for the next financial year of 2021-2022. It's encouraging to see both grants and net assets increase during the past year with the tough situation globally.



Income has increased for several reasons firstly from the efforts from the support office staff Rachel and Ali who has found new funders and generated over \$30,000 of additional income (15% of total revenue). We also received over \$66,000 in covid support from the wage subsidy and Covid specific grants.



The following chart shows the grants received from our main funders. We are very lucky to have consistent support from them. Increased funding from some sources allowed CMA to continue to support members throughout the challenging year specifically during lockdowns. The wage subsidy helped us to pay staff while centre were closed which in turn allowed us to adjust our service to provide care calls, support packages and information to members during levels 3 and 4 lockdowns. The MSD covid grants helped us fund the care packages and additional resources as well as provide a much-needed upgrade of the Support office IT equipment to enable remote working.



Grant funding from the Waitemata DHB dropped 67% from \$34,494 (2020) to \$11,498 (2021). The contract for service ended in December 2020 and although we still continue to keep communication channels open, to date we have not managed to secure further funding. The board continues to look into other means to support ongoing funding through commercial sponsors as well as investigating other government funding. In July 2021 we will be establishing a working group as a sub group of our main board to specifically look into financial planning for the short, medium and long term.

Overall expenses were well within budget. Transport costs are significantly reduced partly due to centre closures but also due to increased volunteer drivers and continued use of the total mobility scheme. Expenses on transport decreased by 51% from \$30,382 to \$15,417. Continuing effort is still needed to recruit volunteer drivers where possible to reduce costs in 2022.

The budget for the year of 2021-2022 has been approved by the current Governance Team and is attached for final acceptance by CMA members. Exploring new sources of funding is still priority for the new financial year.

We would like to thank all our funders who have supported us in 2020-2021 helping us in our efforts to improve the lives of older people. We also thank all our members and volunteers for your ongoing support of CMA.

Funding Report

We have appreciated support from:

Funders	Received	Notes
Auckland City Council:		
- Hibiscus Bays Local Board	\$10000.00	\$13710.49 c/f to new financial year
- Kaipatiki Local Board	\$4000.00	
- Upper Harbour Local Board	\$6000.00	
- Devonport-Takapuna Local Board	\$10000.00	
- Devonport-Takapuna local board ACE work program	\$5000.00	
Auckland Foundation	\$10000.00	
Allright Welfare Trust	\$2500.00	\$2500.00 c/f to new financial year
ANZ Staff Foundation	\$10000.00	
Blue Sky Community Trust	\$1000.00	
Community Organizations' Grants Scheme (COGS)	\$2500.00	
Foundation North	\$25000.00	\$23652.72 c/f to new financial year
Four Winds Foundation	\$4100.00	\$3216.00 c/f to new financial year
Laurie Parker	\$2500.00	\$1626.08 c/f to new financial year
Louisa & Patrick Emmet Murphy Foundation	\$5000.00	
Lion Foundation	\$9000.00	
Lister Presbyterian Trust	\$600.00	
Lottery Grants Board	\$15000.00	
Mike Pero	\$500.00	
MSD Covid grant 1 and 2	\$10108.66	
Pub Charity	\$6902.00	\$6594.73 c/f to new financial year
St George's Market Shop	\$2000.00	
St Joans Trust	\$5000.00	
Waitemata DHB	\$11498.00	
Covid-19 Wage Subsidy	\$56118.40	
Total	\$214327.06	

Grants carried forward from 2019/2020 financial year

Auckland City Council \$19644.74

Allright Welfare Trust \$2500

Constellation Communities \$347.83

Davies Carr Trust \$3837.17

Four Winds \$996.34

Pub Charity \$4914.76

Budget 2021-2022

	Budget	Actual
	2021-2022	2020-2021
INCOME		
WDHB	\$0.00	\$12,934.98
COGS	\$2,500.00	\$2,500.00
Lottery	\$15,000.00	\$15,000.00
Auckland Council	\$30,000.00	\$30,000.00
Pub Charity	\$7,000.00	\$6,902.00
Laurie Parker Trust	\$2,500.00	\$2,500.00
Foundation North	\$25,000.00	\$25,000.00
Lion Foundation	\$9,000.00	\$9,000.00
Royle Charitable Trust	\$15,000.00	\$0.00
Four Winds Foundation	\$4,000.00	\$4,100.00
Gibbs Farm	\$10,000.00	\$0.00
All Right Community Trus	\$2,500.00	\$2,500.00
MSD COVID grant	\$0.00	\$10,108.00
Kai For Communities DT	\$0.00	\$5,000.00
Other Grants	\$30,000.00	\$34,100.00
Subtotal	\$152,500.00	\$159,644.98
Donations	\$400.00	\$9.00
Interest	\$1,000.00	\$3,301.51
Subs/Levies	\$2,300.00	\$2,319.10
Centre Donations	\$9,300.00	\$6,705.00
Raffles	\$200.00	\$0.00
Sundry	\$0.00	\$303.00
MSD Wage Subsidy	\$0.00	\$56,118.40
Subtotal	\$13,200.00	\$68,756.01
TOTAL	\$165,700.00	\$228,400.99
EXPENSES		
ACC	\$380.00	\$364.00
Acc/Audit	\$3,000.00	\$3,088.00
Advertising	\$800.00	\$500.00
Bank charges	\$50.00	\$0.00
Cleaning	\$0.00	\$0.00
Computer expenses	\$810.00	\$806.00
Depreciation	\$437.00	\$360.00
Distribution to centres	\$0.00	\$0.00
Fun Day	\$4,500.00	\$0.00
Insurance	\$900.00	\$890.00
Maintenance	\$0.00	\$0.00
Meeting costs	\$200.00	\$87.00
Printing/Copying	\$1,800.00	\$1,797.00
Postage/Stationery	\$1,800.00	\$1,548.00
Promotion	\$3,000.00	\$2,507.00
Rent: Office	\$1,400.00	\$1,356.00
Rent: Centres	\$7,500.00	\$7,542.00
Resources/Equipment	\$500.00	\$200.00
Staff / Vol PD	\$1,000.00	\$870.00
Subscriptions	\$150.00	\$97.00
Telephone/Internet	\$2,100.00	\$1,983.00
Transport: Centres	\$22,500.00	\$15,417.00
Travel: staff	\$1,125.00	\$864.00
Travel:GT Meetings	\$100.00	\$0.00
Volunteer Recognition	\$1,000.00	\$770.00
General	\$500.00	\$247.00
Gifts staff / volunteers	\$500.00	\$471.00
Kai For Communities DT	\$0.00	\$5,000.67
Subtotal	\$56,052.00	\$46,404.67
Wages: Supervisors	\$77,790.00	\$76,703.00
Wages: Support Office	\$58,402.00	\$53,769.00
Kiwisaver contribution	\$2,000.00	\$1,248.50
Subtotal	\$138,192.00	\$131,720.50
TOTAL	\$194,244.00	\$178,125.17
PROFIT / LOSS	-\$28,544.00	\$50,275.82

North Shore Centres of Mutual Aid Inc

Entity Information

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

For the year ended
31 March 2021

Legal Name of Entity: ^a	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): ^c	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 65's (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.

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

BROWNIE'S

North Shore Centres of Mutual Aid Inc

Entity Information

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

**For the year ended
31 March 2021**

Main Sources of the Entity's Cash and Resources:

North Shore CMA receives income from a mixture of Government contracts, donations, including bequests, 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. Funding from the WDHB ceased in December 2020. The Board is currently looking into other methods to support ongoing funding through commercial sponsors as well as investigating other government funding. A working group will be established after the AGM to look specifically at funding into the future for CMA.

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

Volunteers and donated goods and services are essential to the running of North Shore CMAs operational activities in the centres. Without our volunteers we could not run our services. 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.

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Entity Information

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

For the year ended
31 March 2021

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

Primary Vision

The long term primary vision for the next 3 – 5 years can be summarized by one sentence: "To reach more people within the exponentially growing group of isolated older people, welcome them in a warm, caring and passionate environment and improve their quality of life by providing them companionship and a range of various activities that contribute to improvement of their mental and physical health".

Secondary Vision

Although the primary focus of the organization is on the guests and how we can improve their quality of life, it is also important to recognize that CMA is an organization of people for people. Our staff and volunteers are our most valuable assets and the primary vision can only be realized if CMA is an inspiring organization where staff, volunteers and guests feel recognized, appreciated and are cared for. The secondary vision is for CMA to be such an organization.

Management

CMA has a Governance Team. The officers on our Governance Team are appointed by election at the AGM and meet once a month (except January; and June when our AGM is held). Minutes of each meeting are taken and kept.

Legal Structure

CMA is an Incorporated Society and registered with the Charities Commission (No. CC22808).
We are registered for GST and our number is 38-971-158

Quality Service

The following policies have been developed to ensure a quality service:

Employment – Equal Employment Opportunities; Governance Team/Staff Relationships; Professional Development; Recruitment; Remuneration; Staff Leave; Staff Performance Management; Staff Performance Review; Time in Lieu; Volunteer Management

Financial – Financial Management; Financial Transparency; Volunteer Drivers

Health and Safety – Safety in the Workplace; Risk Management Strategy for Volunteers; Smoke Free

Provision of Services – Centre Management; Complaints; Confidentiality; Quality Service and Standards; Vehicles and Transport

Governance Team – Conflict of Interest; Governance Team Terms of Reference; Supervisor Representation on Governance Team

BROWNIE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Entity Information

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

For the year ended
31 March 2021

Measurement of Service

We conduct annual surveys of guests and volunteers. Individual guests are also "interviewed" to find out what CMA means to them and the outcomes it has on their lives. Every member is provided with the Code of Health and Disability Services Consumers' Rights and made fully aware of our complaints policy and process.

Some of the organisations we network with:

- Age Concern
- Waitemata District Health Board
- Communicare CMA
- ANCAD

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 / info@cmans.org.nz



www.facebook.com/North-Shore-CMA-822341044484386

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

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 2021

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	2434	4033
*centres closed due to COVID-19 missing 112sessions		
Total sessions held	188	294
New members	35	47
Total individual members	145	151
Overall operating capacity	78%	83%
Vacancies	35	33
Waiting list at coast centres	0	7
Total Volunteer attendances	956	1206
Total volunteers trained	20	35
COVID 19 Response:		
Total Care calls made during level 3 and 4 lockdown	589	461
Total Care packages distributed during level 3 and 4 lockdown	331	207

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report
Attached.

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 2021**

Additional Output Measures:

Guests are surveyed every 2 years with the latest survey June 2020. Over 80% of guests responded to the survey with all service scores averaging at 9 out of 10 - 10 being the highest score. 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 centre and 3% as drivers only.
- 50% of respondents have been volunteering with CMA for 5 years or less, 20% have been volunteering for between 5 and 10 years and 30% have been volunteering for between 10 and 20.
- 100% of respondents intend to continue volunteering with CMA over the next 12 months 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.

Key Findings - Guest Survey 2020:

- Over 91% of guests responded said they were happy with the range of activities provided at the centres encompassing social, intellectual, physical, creative, health and wellbeing.
- 100% of guests responded that CMA provides value for money.
- 100% of guests responded that providing transport makes it easy for them to get to the centre.
- 100% of guests responded that the assistance provided from the supervisors and volunteers at the centres is excellent.
- 90% of guests responded that the food provided is appetising and healthy and that they find the centre comfortable
- 100% of volunteers feel that CMA is fulfilling its purpose.
- 100% of respondents intend to continue volunteering with CMA over the next 12 months from 93% in 2016

BROWNE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

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 2021

Additional Information:

DEMOGRAPHICS:

- 58% of guests attending CMA are over the age of 80 with 13% being over the age of 90. The distribution between decades was Under 55=2, 55-65=2, 65-75=20, 75-85=42, 85-100=24
- 87% of guests attending are female and 27% are male.

SOCIAL ISOLATION:

- 53% surveyed live alone. 47% who do not live alone are usually by themselves for 6-12 hours Monday to Friday.
- 59% of guests surveyed would leave the house less than 2 times a week other than to attend CMA. 9% only leave their houses to attend CMA. 30% leave 3-4 times and 11% leave more than 5 times a week.
- 77% of guests live in their own or family owned home. 33% live in retirement villages or social housing.

IMPORTANCE OF CMA:

- Guests were asked how they would feel if they couldn't attend CMA. 100% answered they would feel very sad.
- 87% of guests felt that CMA provided activities that provide for social, intellectual, physical and creative stimulus.
- 81% of guests felt they benefitted positively from the Strength and Balance exercises provided by CMA.
- When asked about what they enjoy most about CMA, 'everything, company and support, seeing friends, great food, chatting and laughing with others, games and quizzes, warmth of the staff and companionship' were the common themes.
- When asked if there was anything they would change about CMA, 'nothing, I love it all, longer hours, nothing highlight of my week' were the common themes.

BROWNE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

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 2021

	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Grants	1	195,550	136,363
Donations, bequests and other similar revenue*	1	7,071	14,121
Fees, subscriptions and other revenue from members*	1	2,318	3,144
Interest, dividends and other investment revenue*	1	3,306	3,592
Total Revenue*		208,245	157,220
Expenses			
Volunteer and employee related costs*	2	136,129	131,719
Costs related to providing goods or services*	2	40,818	56,039
Other expenses	2	3,477	3,078
Total Expenses*		180,424	190,836
Surplus/(Deficit) for the Year*		27,821	(33,616)

BROWNE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Statement of Financial Position

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

As at
31 March 2021

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	149,300	143,287
Debtors*	3	-	1,663
Other current assets		1,709	
Total Current Assets		151,009	144,950
Non-Current Assets			
Property, plant and equipment*	4	4,060	629
ASB Term Deposit	3	34,730	-
Total Non-Current Assets		38,790	629
Total Assets		189,799	145,579
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	7,788	9,923
Employee costs payable*	3	2,101	2,006
Unused donations and grants with conditions*	3	51,300	32,524
Other current liabilities		-	336
Total Current Liabilities		61,189	44,789
Total Liabilities*		61,189	44,789
Total Assets less Total Liabilities (Net Assets)*		128,611	100,790
Accumulated Funds			
Capital contributed by owners or members*	5	-	-
Accumulated surpluses or (deficits)*	5	128,611	100,790
Reserves*	5	-	-
Total Accumulated Funds*		128,611	100,790

R. L. Walker
Chairperson

Erin Mee
Treasurer

11 June 2021
Date

OWNERS

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

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 2021

	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	202,829	115,885
Fees, subscriptions and other receipts from members*	9,389	17,255
Receipts from providing goods or services*	12,935	37,103
Interest, dividends and other investment receipts*	3,306	3,592
Net GST	(821)	(5,502)
Cash was applied to:		
Payments to suppliers and employees*	182,306	191,706
Donations or grants paid*	720	663
Net Cash Flows from Operating Activities*	44,612	(24,036)
Cash flows from Investing and Financing Activities*		
Cash was applied to:		
Payments to acquire property, plant and equipment*	3,868	-
Payments to purchase investments*	34,730	-
Net Cash Flows from Investing and Financing Activities*	(38,599)	-
Net Increase / (Decrease) in Cash*	6,013	(24,036)
Opening Cash*	143,287	167,323
Closing Cash*	149,300	143,287
This is represented by:		
Bank Accounts and Cash*	149,300	143,287

PROWNE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached

North Shore Centres of Mutual Aid Inc

Statement of Accounting Policies

"How did we do our accounting?"

**For the year ended
31 March 2021**

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%

Changes in Accounting Policies*

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

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Notes to the Performance Report

For the year ended
31 March 2021

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Grants received	Auckland Council	35,935	14,109
	Alright Welfare Trust	2,500	5,000
	ANZ Staff Foundation	10,000	2,500
	Auckland Foundation	10,000	-
	Blue Sky Community Trust	1,000	1,000
	Community Organisation Grants Scheme (COGS)	2,500	2,916
	Constellation Communities Trust	348	2,652
	Davies Carr Trust	3,837	2,163
	Foundation North	1,347	25,000
	Four Winds Foundation	1,880	3,280
	Laurie Parker Trust	1,157	1,717
	Lion Foundation	9,000	5,000
	Lister Presbyterian Trust	600	600
	NZ Community Trust	-	3,000
	NZ Lottery Grants Board	15,000	23,241
	Pelorus Trust	-	380
	Pub Charity	5,222	7,311
	St. George's Trust	2,000	1,000
	Trust Community Foundation	-	1,000
	Mike Pero Trust	500	-
	Murphy Trust	5,000	-
	St. Joan's Trust	5,000	-
	Auckland Council Kai For Communities	5,000	-
	MSD Covid Grant	10,108	-
	Covid Wage Subsidy	56,118	-
	Waitemata DHB	11,498	34,494
	Total	195,550	136,363
Donations and other similar revenue	Analysis	This Year \$	Last Year \$
	Centre Donation	6,704	11,321
	Donations	-	2,337
	Sundry Income	367	463
	Total	7,071	14,121
Fees, subscriptions and other revenue from members	Analysis	This Year \$	Last Year \$
	Subscriptions	2,318	2,500
	Raffle	-	644
	Total	2,318	3,144
Interest, dividends and other investment revenue	Analysis	This Year \$	Last Year \$
	Interest	3,306	3,592
	Total	3,306	3,592

BROWNE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Notes to the Performance Report

For the year ended
31 March 2021

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries	132,700	128,482
	Staff Award	648	360
	Staff Training	870	686
	Travel Costs Staff/GT	827	1,197
	Volunteer Recognition	720	663
	ACC	364	331
	Total	136,129	131,719

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Advertisements	225	695
	Computer Expenses	1,218	676
	Hall hire & games cost	118	3,946
	General expenses	10	319
	Insurance	890	840
	Meeting Costs	87	425
	Minor Equipment	-	384
	Office Supply	206	-
	Rent for Head Office	1,360	1,360
	Rent for Centres	7,543	9,164
	Photocopy Costs	1,027	1,180
	Postage	300	170
	Promotions	2,727	2,887
	Stationery	2,393	1,026
	Subscriptions paid	201	184
	Telephones & Internet	1,989	2,340
	Transport Expenses (guests)	15,421	30,382
	Total Mobility	103	61
	Kai For Community	5,000	-
	Total	40,818	56,039

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Accountancy Fees	-	75
	Audit Fees	3,000	2,600
	Bank Charges	40	60
	Depreciation	437	343
	Total	3,477	3,078

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Notes to the Performance Report

For the year ended
31 March 2021

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASB Cheque account	11,379	8,942
	ASB No 1 account	17,590	17,522
	ASB Accelerator	55,549	20,535
	ASB Short-Term Deposits	64,782	96,288
	ASB Long-Term Deposits	34,730	-
	Total	184,030	143,287

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Debtors	-	1,663
	Total		1,663

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accounts Payable	2,488	4,823
	Accrued Expenses	5,300	5,100
	Total	7,788	9,923

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Kiwisaver Employer due	445	294
	PAYE/Employee contributions owing	1,656	1,712
	Total	2,101	2,006

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Auckland Council	13,710	19,645
	Alright Welfare Trust	2,500	2,500
	Constellation Communities Trust	-	348
	Davies Carr Trust	-	3,837
	Four Winds Foundation	3,216	996
	Laurie Parker Trust	1,626	283
	Foundation North	23,653	-
	Pub Charity	6,595	4,915
	Total	51,300	32,524

BROWNES

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.

North Shore Centres of Mutual Aid Inc

Notes to the Performance Report

For the year ended
31 March 2021

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*	505			158	347
Office equipment*	124			124	-
Computers (including software)*	-	3,868		155	3,713
Total	629	3,868	-	437	4,060

Last Year

Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Furniture and fixtures*	663			158	505
Office equipment*	309			185	124
Computers (including software)*	-			-	-
Total	972	-	-	343	629

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These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached..

North Shore Centres of Mutual Aid Inc

Notes to the Performance Report

For the year ended
31 March 2021

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	100,790	-	100,790
Surplus/(Deficit)*	-	27,821	-	27,821
Closing Balance	-	128,611	-	128,611

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	134,406	-	134,406
Surplus/(Deficit)*	-	(33,616)	-	(33,616)
Closing Balance	-	100,790	-	100,790

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)

BROWNIE'S

These Financial Statements should be read in conjunction with the Notes to the Financial Statements and the Audit Report Attached.:

BROWNES

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PO Box 301505 Albany, Auckland 0752
Phone (09) 966 7100 Fax (09) 966 7109
www.brownes.co.nz

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 2 to 17, which comprise Entity Information for the year ended 31 March 2021, the Statement of Financial Position as at 31 March 2021, 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 8 presents fairly, in all material respects:
 - the entity information for the year ended 31 March 2021;
 - the service performance for the year then ended; and
 - the financial position of North Shore Centres of Mutual Aid Incorporated as at 31 March 2021, 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 9 to 17 presents fairly, in all material respects:
 - the entity information for the year ended 31 March 2021;
 - the service performance for the year then ended; and
 - the financial position of {{client.name}} as at 31 March 2021, 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 report
- in 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
15 June 2021
Auckland