

Performance Report

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

Contents

3 Entity Information

4 Approval of Performance Report

5-7 Statement of Service Performance

8 Statement of Financial Performance

9 Statement of Financial Position

10 Statement of Cash Flows

11 Statement of Accounting Policies

12-15 Notes to the Performance Report

Entity Information

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

Legal Name of Entity

Howick & Pakuranga Community Houses Incorporated

Entity Type and Legal Basis

Incorporated Society and Registered Charity

Registration Number

CC11304

Entity's Purpose or Mission

The purposes of the Society are to:

- (a) Accommodate, promote, provide facilities and organise local health, welfare, educational, recreational, cultural, and other community group activities, fostering the improvement of local residents' health and social conditions centred upon the Howick and Pakuranga areas of Auckland.
- (b) Promote, organise, co-ordinate, arrange, facilitate and manage social interaction between local residents and others, to afford opportunities for mental health, social or physical improvements or for active or passive recreation of any kind.
- (c) Provide delivery of services, and information directly or indirectly to foster or develop the cause of health, education, social welfare, community understanding or cultural interests.
- (d) Subscribe to become a member of and co-operate with any other Society with similar objectives and communicate with such Societies as may further these aims.

Entity Structure

The Society has a Board to manage and control its affairs. Daily operations are managed by the Community House Managers.

Entity's Governance Arrangements

Only Members of the Society may be Board Members. The Board consists of a minimum of six and a maximum of twelve members. The Board may co-opt additional Board Members from among Society members. The Society elects the Board Members and the Chairperson, Secretary and Treasurer. Daily operations are managed by the Community House Managers for the respective house locations. The House Managers are employees of the Society.

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

The Society occasionally relies on volunteers for various duties and initiatives. The Society may hire casual personnel to cover for volunteers when they are not available. All Board Members are volunteers.

Postal Address

47 Aviemore Drive
Highland Park
Auckland
2010

Additional Information

Phone: +64 9 5345584

Email: info@hpapcommunityhouses.org.nz

Website: <http://www.hpapcommunityhouses.org.nz>

Approval of Performance Report

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

The Management Committee are pleased to present the approved performance report including the historical financial statements of Howick & Pakuranga Community Houses Incorporated for year ended 30 June 2025.

APPROVED

Officer

Name Tammy Watene



Date 26.11.2025

Officer

Name Kathy Varga



Date 26.11.2025

Statement of Service Performance

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025



Description of Entity's Medium to Long Term Objectives

The community houses aim is to make community spaces affordable and accessible to everyone. The Community house is more than just a meeting place, it is a vibrant hub of activity and connection. Our community houses are designed to foster collaboration, creativity, and community well-being. The key objectives include charging fees at a reasonable rate for the community, facilities being available for hire to meet community demand and provision of wide range of activities to cater for the diverse interests and ages of the community.

	Days in a Week	Hours Open
Anchorage Park Community House	7 days a week	8:30AM to 10:30PM
Highland Park Community House	7 days a week	8.30AM – 12:00AM

	2025	2024
Description of Entity's Medium to Long Term Objectives		
Total Hours booked (Both Houses)	9,488	8,226

Anchorage Park Community House

Craft, Creativity and Fitness

Free Indian dance class for Adults
Anchorage quilters
Swan Crescent quilters
Tai Chi for balance and fall prevention
Chen Tai Chi
Tai Chi
Pilates
NZSL Dance Studio

Religious and Cultural

The Church of God in Auckland
Eastern Suburb Seniors
NZ Tamil Society
Shakthi Seniors
Jesus is Lord
Pakuranga Methodist Church
Apostolic Faith Mission
All Hands Aotearoa
East Auckland Islamic Trust
Hazara Afghan Association Incorporated
Howick Baptist Health Care
Lotolelei Holy Trinity Wesleyan Methodist Church of New Zealand
NZ Iraqi Women Cultural Society
Psalm Koro Chorale Society NZ
Torch of the Nations Ministries

Youth and Children

Free learn to draw class for children
Free Indian dance class for children
East City Japanese playgroup
Little Sunbeams Christian Early Childhood Centre
Lilliput Nest

Community Groups and other services

PHAB
Circle of Natural Aid In Life
Man-up
Legacy
Chinese Opera singing
Disability Connect
PADA
QueenBee cleaning services
Council maintenance
Parties
Dance class
Akonga Education and Auckland Pilipino Trust
CGTTI Alumni Association of New Zealand
Community/network meetings

Statement of Service Performance

Howick & Pakuranga Community Houses Incorporated

For the year ended 30 June 2025



Highland Park Community House

Craft, Creativity and Fitness

Calligraphy Class with Korean Positive Aging
Community Tai Chi with Stacy
Digital Device Literacy Workshop
Eastern Bonsai Club
Howick Quilting Friends Saturday Group
Indian Classical Dance Adults
Learn to Draw - Free Adult class
Memory Makers Art
Quilting Class with Korean Positive Aging
Tai Chi with LIAN LUI
Tuesday Patchwork
Wednesday Craft Drop In

Religious and Cultural

Al Lkhlal Trust

Arab New Zealand Cultural Society

Auckland Chinese Catholic Community
Bijan Hussein - Bahai Faith
Christian Community Church Fellowship
Couples for Christ
Divine Life Prayer
Faith Builder's Fellowship
Hidayatul Madrasa Group
Indian Positive Aging
Iraq NZ Women's society

Kids for Christ East Auckland

Korean Positive Aging
N.Z. Chinese Blossom Art Association
N.Z. Multicultural Art Association
NZ Iraqi Women's Cultural Society
NZ Meditation Trust - Sri Chinmoy
Old Apostolic Church
Sathya Sai Howick and Pakuranga
Shiv yog Flat Bush
Torch of the Nations Ministries
Torch of the Nations Ministries - Young Professionals
(Tribe of Judah)
True Jesus Church

Community Groups and Other Services

AGE CONCERN
AGE CONCERN for Manadrin Speakers
Auckland Council Room Use
Bruce Kendalls Botany Creek Presentation
CAB Community catch up Network meeting
Chinese Tea Group
Crockers Body Corp Management
Inner Wheel Club of Howick
Juanita Salanoa
Knitters and Knatters
Learn to Draw - Free Adult class
Legend Age
Matariki Free presentations
Matariki Free Telescope Viewing Carpark
Mindful Words Healing Heart
Ministry of Education - Incredible Years
Parenting Programme
Pakuranga/Howick Parents support - Tough Love
Parents Centre Aotearoa
Reunite NZ
Stats NZ Meeting
Tamiki Estuary Protection Society
U3A Pakuranga - By Design
U3A Pakuranga - Travel Group
Virtual Village East
Warm Up Winter - Community Soup
Watercare Services Ltd- Community Engagement Workshop

Youth and Children

Arabic School
Dom Skazom - Russian Classes
Highland Park Community Creche
Indian Classical Dance Childre
Korean Students Orientation
Realisticus Art Academy
Univision Community Trust
Yan Tutoring Centre Limited

Statement of Service Performance

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025



Health and Wellbeing

Acupuncture Study Group
Auckland Restorative Justice Facilitator
AUT - Cognitive Stimulation Therapy Group
Azure Counselling
Ban Al Gailani Counselling Services
Breathwork
CADS Altered High Youth Counselling Services
CADS South
Cervical Screening with DHB Manukau
Drug and Alcohol Awareness Group Monday
Drug and Alcohol Awareness Group Thursday
East Auckland Breast Cancer Group
First Call Resolution with S Knapp
Friendship House
Green Prescription - Cook in Kiwi
Grief Centre
Heart Saver First Aid
Howick and Pakuranga Cardiac Support Group
Howick and Pakuranga Family Support Group
Hypnosis to Advance
LIONA Productions Counselling Services
Man Up International
ME/CFS Support Auckland
Midnight Madness Radiant Communities
Mobile Breast Screen Bus
My Health Team - Strength & Balance
New Beginning with Phil Walker
New Zealand Nurses Association
Saeideh Aminian - Community Strength and Balance
Syazwa Anwar Counselling Services
Te Rawhiti Guitar Group
Totora Hospice Caring for Carers Workshop
Vel Physio Works

Meetings

AGM for HPCH Inc
HPCH Board monthly meetings
HPCH Board USE OF CLINIC FOR A FEW HOURS
HPCH Chair and Insurance company meeting

Statement of Financial Performance

Howick & Pakuranga Community Houses Incorporated

For the year ended 30 June 2025

	Notes	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	28	-
Non-government service delivery grants/contracts	1	98,045	94,783
Other revenue received from delivery of entity objectives	1	108,408	93,755
Revenue from commercial activities	1	12,448	10,236
Interest, dividends and other investment revenue	1	21,698	22,045
Other Revenue	1	2,286	1,686
Total Revenue		242,913	222,505
Expenses			
Employee remuneration and other related expenses	2	138,842	123,333
Other expenses related to service delivery	2	92,297	79,407
Expenses related to commercial activities	2	9,086	5,088
Grants and donations made	2	31	-
Other expenses	2	15,020	10,924
Total Expenses		255,276	218,752
Surplus/(Deficit) for the Year		(12,363)	3,753

This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Financial Position

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

	Notes	2025	2024
Assets			
Current Assets			
Cash and Short-term Deposits	3	376,210	386,478
Debtors and prepayments	3	16,062	18,257
Total Current Assets		392,272	404,735
Non-Current Assets			
Property, Plant and Equipment	5	18,952	17,292
Total Non-Current Assets		18,952	17,292
Total Assets		411,223	422,026
Liabilities			
Creditors and accrued expenses	4	16,926	16,588
Employee Costs Payable	4	15,165	13,695
Other Current Liabilities	4	950	1,200
Total Liabilities		33,041	31,482
Total Assets less Total Liabilities (Net Assets)		378,182	390,544
Accumulated Funds			
Accumulated surpluses or (deficits)	6	378,182	390,544
Total Accumulated Funds		378,182	390,544

This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Cash Flows

Howick & Pakuranga Community Houses Inc

For the year ended 30 June 2025

	2025	2024
Cash Flows from Operating Activities		
Operating receipts		
Donations, fundraising and other similar revenue	28	-
Other receipts from delivery of entity objectives	108,408	87,534
Receipts from commercial activities	12,448	94,783
Non-government service delivery grants/contracts	98,045	10,236
Interest, dividends and other investment receipts	23,893	20,533
Other receipts	2,286	1,686
Net GST	2,793	(115)
Total Operating receipts	247,901	214,657
Operating payments		
Employee remuneration and other related expenses	140,076	120,463
Expenses related to commercial activities	9,086	5,088
Other expenses related to service delivery	92,298	83,325
Grants and donations made	31	-
Other payments	10,027	10,924
Total Operating payments	251,518	219,800
Cash Flows from Other Activities		
Payments from other activities		
Payments to acquire property, plant and equipment	6,652	6,465
Total Payments from other activities	6,652	6,465
Opening bank accounts and cash	386,478	398,086
Closing bank accounts and cash	376,210	386,478
Net Increase/(Decrease) in Cash	(10,268)	(11,608)

This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Accounting Policies

Howick & Pakuranga Community Houses

For the year ended 30 June 2025

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Howick & Pakuranga Community Houses 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.

Revenue Recognition

Grants received are recognised as revenue unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

Interest is recognised when it is earned.

Donations are recognised when they are received.

Property, Plant, and Equipment

All Property, Plant, and Equipment are stated at cost less accumulated depreciation. Depreciation has been provided at the maximum rates permitted by the Income Tax Act 2007.

Property, Plant, and Equipment are depreciated at the below rates:

Furniture & Fixtures	13.5 - 25%
Office Equipment	5 - 40%
Website	15%

Changes in Accounting Policies

For the 2025 year, all balances have been recognised and measured in accordance with the updated Tier-3 reporting framework. Separate to this, all accounting policies remain consistent with the year prior.

Notes to the Performance Report

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations Received	28	-
Total Donations, koha, bequests and other general fundraising activities	28	-
Non-government service delivery grants/contracts		
Grants - Council	97,625	94,783
Grants - Other	420	-
Total Non-government service delivery grants/contracts	98,045	94,783
Other revenue received from delivery of entity objectives		
Rent Received - Creche	21,635	21,590
Rent Received Anchorage Park	29,548	30,259
Rent Received Highland Park	57,225	41,907
Total Other revenue received from delivery of entity objectives	108,408	93,755
Revenue from commercial activities		
Birthday Parties APCH	5,652	4,998
Course Revenue Anchorage Park	4,945	1,543
Course Revenue Highland Park	1,851	3,696
Total Revenue from commercial activities	12,448	10,236
Interest, dividends and other investment revenue		
Dividends Received	700	728
Interest Received	20,998	21,317
Total Interest, dividends and other investment revenue	21,698	22,045
Other Revenue		
Sundry Income Anchorage Park	2,091	1,461
Sundry Income Highland Park	195	224
Total Other Revenue	2,286	1,686
2. Analysis of Expenses		
Employee remuneration and other related expenses		
A.C.C. Expenses	209	181
Honorariums	4,250	5,500
Staff / Board Training	2,148	125
Staff Expenses	1,734	392
Staff Mileage	1,266	669
Wages	129,234	116,466
Total Employee remuneration and other related expenses	138,842	123,333

Notes to the Performance Report

Howick & Pakuranga Community Houses Incorporated

For the year ended 30 June 2025

Other expenses related to service delivery

Administration Fees	10,238	8,047
Advertising	550	5,108
AGM Expenses	454	449
Assets under \$1000	205	768
Cleaning Expenses	26,137	19,268
Committee Expenses	10,472	5,792
Computer Expenses	7,735	6,923
Direct Project Costs	1,663	-
General Expenses	792	418
Health and Safety	-	593
HR Expenses	2,769	4,128
Insurance	2,872	3,133
Marketing	633	-
Power	7,036	6,363
Printing Lease and Usage	2,119	2,274
Printing, Postage & Stat	2,771	1,983
Repairs & Maintenance	5,246	5,169
Rubbish Removal	1,533	1,416
Security CH	825	160
Supplies	4,788	4,201
Telephone	2,266	2,231
Water	1,196	983
Total Other expenses related to service delivery	92,297	79,407

Expenses related to commercial activities

Contract Tutors	8,699	4,265
Course Consumables	387	823
Total Expenses related to commercial activities	9,086	5,088

Grants and donations made

Donations	31	-
Total Grants and donations made	31	-

Other expenses

Accounting Fees	1,500	-
Audit Fees	6,550	5,375
Bank Charges	145	100
Depreciation	4,992	3,967
Legal Expenses	525	-
Loss on Sale	-	250
Merchant Fees	1,307	1,232
Total Other expenses	15,020	10,924

Notes to the Performance Report

Howick & Pakuranga Community Houses Incorporated

For the year ended 30 June 2025

3. Analysis of Assets

Cash and Short-term Deposits		
Bank Accounts and Cash	98,063	33,615
Petty Cash	27	500
Term Deposits	278,119	352,363
Total Cash and Short-term Deposits	376,210	386,478
Debtors and prepayments		
Accounts Receivable	12,644	15,630
Accrued Income	2,778	2,255
Prepayments	571	-
Undeposited Funds	70	371
Total Debtors and prepayments	16,062	18,257

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	7,633	8,346
Accrued Expenses	6,500	4,000
GST Payable	2,793	4,241
Total Creditors and accrued expenses	16,926	16,588
Employee Costs Payable		
Holiday Pay	11,851	11,328
PAYE Payable	2,960	-
Wages Payable	354	2,366
Total Employee Costs Payable	15,165	13,695
Other Current Liabilities		
Bond Deposits	950	1,200
Total Other Current Liabilities	950	1,200

5. Property, Plant and Equipment

2025					
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture & Fixtures	6,228	4,202	-	3,067	7,363
Office Equipment	6,890	2,449	-	1,117	8,222
Website	4,175	-	-	808	3,367
TOTAL	17,293	6,651	-	4,992	18,952

2024					
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture & Fixtures	8,980	-	-	2,753	6,228
Office Equipment	5,513	2,840	250	1,214	6,890
Website	550	3,625	-	-	4,175
TOTAL	15,044	6,465	250	3,967	17,292

Notes to the Performance Report

Howick & Pakuranga Community Houses Incorporated
For the year ended 30 June 2025

	2025	2024
6. Accumulated Funds		
Accumulated Funds		
Opening balance	390,544	386,791
Current year earnings	(12,363)	3,753
Total Accumulated Funds	378,182	390,544

7. Commitments

The organisation has the following lease commitments: (Last year - \$5,774)

Description	Period	Commitment 1-12 months	Commitment 2- 5 years	Commitment 5+ years
Sharp - Printer Agreement		2,099	2,449	-
TOTAL		2,099	2,449	-

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

9. Related Parties

The organisation has transacted with related parties within the financial year as below: (Last year - \$12,718)

Description	2025	2024
Honorarium	2,848	5,500
Contracted Board Member	9,320	7,218
TOTAL	12,168	12,718

10. 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).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.