



# Performance Report

Strathmore Park Community Centre Trust

For the year ended 31 March 2023



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# Entity Information

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

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

### Legal Name of Entity

Strathmore Park Community Centre Trust ("SPCCT")

### Entity Type and Legal Basis

SPCCT is incorporated under the Charitable Trusts Act 1957

### Registration Number

CC54470

### Entity's Purpose or Mission

Manaaki Tāngata: We provide opportunities for the people of Strathmore Park to connect, grow and thrive.

Our Vision is: An enriched community.

We are a local community organisation, operating two community centres in Strathmore Park, Wellington. We want to create greater well-being and address social needs in Strathmore Park, for adults, tamariki and rangatahi. This includes building social connections, combating loneliness, sense of belonging and self-esteem and confidence.

### Entity Structure

Our Trust Deed states that we must have between four and eight Trustees. We currently have six Trustees that constitutes our governance board, including three executive officer positions, Chairman, Treasurer and Secretary. The members of the Board of Trustees are as follows:

- Chair: Simon Bowden

Trustees - Simon Bowden, Terry Rakuraku, Brenda Wallace, Rachel Healy, Raewin Tipene-Clarke, Yared Kebede  
The Board of Trustees meets no less than five times a year.

### Operational Structure

At 31 March 23 SPCCT employs three permanent staff, including a manager working 30 hours per week.

One employee for 30 hours per week as Programme Manager.

One employee for 20 hours per week as Kaimanaaki/Host, Raukawa Community Centre.

Part-time and Casual staff provide support up to a further 12 hours per week.

### Main Sources of Entity's Cash and Resources

SPCCT's primary sources of funding are through an operational grant from Wellington City Council, other grants, and hire charges of the facilities.



### **Main Methods Used by Entity to Raise Funds**

SPCCT raises funds through making applications to charitable foundations for grants, and from time-to-time from wider community. SPCCT acknowledges with thanks the generous support from individuals and businesses this year, to fundraise for furniture and fittings for the renovated community centre, Te Tūhunga Rau.

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

SPCCT relies on gifts of volunteer time and expertise to complete work in many essential roles such as governance, communications, and delivery of specific programmes and events.

### **Physical Address**

108 Strathmore Avenue, Strathmore Park, Wellington, New Zealand, 6022

### **Postal Address**

108 Strathmore Avenue, Strathmore Park, Wellington, New Zealand, 6022

### **Website**

[www.strathmorepark.nz](http://www.strathmorepark.nz)

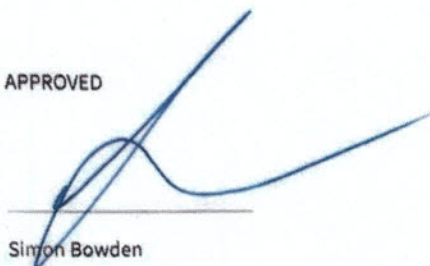


# Approval of Financial Report

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Strathmore Park Community Centre Trust for the year ended 31 March 2023.


APPROVED



Simon Bowden

Chair

Date: 15/8/2023



Brenda Wallace  
Trustee

Date: 15/8/2023



# Statement of Service Performance

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

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

### Description of Entity's Outcomes

The outcomes for SPCCT are:

- (a) to operate two community centres, Te Tūhunga Rau and Raukawa Community Centre, in Strathmore Park ,Wellington for the benefit of the public;
- (b) to increase wellbeing through free programmes such as Kaibosh food parcels and Pātaka Kai, Freshen Up for School, holiday and after school programmes for school children, budgeting advice, legal advice, as needed in the community;
- (c) to help improve health outcomes, for example through the provision of regular or one-off health clinics, such as midwives and vaccination clinics;
- (d) to advance social cohesion and community resilience by holding community events free to the public, for example family-oriented performances, and community meals;
- (e) to support other projects based in Strathmore Park, where appropriate;
- (f) to advance education for adults in Strathmore Park, for example, working with other organisations to provide courses to improve literacy;
- (g) to provide and disseminate information regarding community events and community activities across the local community;
- (h) to undertake any other activities that fit with the purposes of the Trust.

### Closure of community centre for major renovations

Strathmore Park Community Centre closed at the start of this financial year, for a major renovation project, led by Wellington City Council, costing \$2.2m. The upgrade increased functionality, usability and safety, with a new floor, kitchen, toilets, better storage, and improved subfloor drainage, and also improved insulation and landscaping. The centre reopened as Te Tūhunga Rau on 1 March 2023. During the 11 months of closure, SPCCT's operations were impacted, but many programmes and services led by SPCCT continued, operating out of various venues in the wider community. Community groups and private hirers had to find alternative venues during the period. After reopening on 1 March 2023, there was immediate interest to hire the centre for private functions and by community user groups.

### Description and Quantification of the Entity's Outputs

Support and promote regular groups to use the facilities	This Year	Last Year
Hula Fit Exercise	Started March 23	n/a
Hula Fix Exercise (sponsored by Tū Ora Compass Health)	n/a	15-25/wk
Assembly of God Church	Restarted March 23	50-80/wk
Residents Association (formerly Progressive & Beautifying Association)	Restarted March 23	6-8/month
Wellington Ballet Studio	n/a	10/wk

Programmes	# of attendees	# of attendees
Kaibosh food distribution	32-47/wk	40-50/wk
Holiday Programme	3 days, 76 attendances	9 days, 212 attendances
Freshen Up for School	4 events, 287 children/youth	4 events, 275 total children/youth



<b>Community Events and Activities Held</b>		
Daily Drop in - both Centres (Monday to Friday)	5-20/day	5-30/day
Drag Bingo	40	n/a
Covid vaccination events (# events not vaccinations given)	9 events	10 events
Field trips (adults)	2 events, 24 attendees	n/a
Speaker and lunch events	3 events, 160 attendees	n/a
Performances for children and families	3 events, 260 attendees	n/a
Exercise classes (sponsored by Tū Ora Compass Health)	n/a	1-20/wk (finished Aug)
Community gardening	ad hoc	3
Stitching group	8/10/week	6-8/week
Art sessions for children	n/a	3-5/week
Parents and bubs coffee group	n/a	2-4/wk
<b>Support and promote programmes and services by groups who use the facilities</b>		
Community dinner	Restarted March 23	20-40/wk
Orange Sky mobile laundry	3-5/wk	5/wk
Youth Learner Licence (Evolve Youth Service) (finished October 2021)	n/a	1-4/wk
Midwifery clinic (Te Whatu Ora Health NZ)	4-6/wk	2-5/wk
Community Law (finished August 2021)	n/a	1-2/month
Social Worker (St Vincent de Paul) (finished December 2021)	n/a	2-5/fortnight
Aute Seniors Group	5-8/wk	5-10/wk
Kainga Ora tenancy manager drop-in	0-2/wk	2/wk
<b>Other</b>		
Referrals made to Wellington City Mission	24	n/a
<b>Projects supported</b>		
Pānui Te Motu Kairangi - Miramar Peninsula Newsletter	4 issues	4 issues

# Statement of Financial Performance

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

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

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	21,309	1,393
Revenue from providing goods or services	1	220,525	212,167
Interest, dividends and other investment revenue	1	1,928	932
Other revenue	1	600	139
<b>Total Revenue</b>		<b>244,362</b>	<b>214,632</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	584	-
Volunteer and employee related costs	2	151,778	153,119
Costs related to providing goods or service	2	59,075	37,929
Other expenses	2	5,790	4,234
<b>Total Expenses</b>		<b>217,228</b>	<b>195,283</b>
<b>Surplus/(Deficit) for the Year</b>		<b>27,133</b>	<b>19,349</b>

*This statement is to be read in conjunction with the Statement of Accounting Policies and Notes to the Performance Report on pages 11-17 and the Independent Assurance Practitioner's Review Report on pages 18-19*





# Statement of Financial Position

Strathmore Park Community Centre Trust

As at 31 March 2023

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	60,036	79,779
Term Deposits	3	60,000	50,638
Debtors and prepayments	3	14,287	1,591
<b>Total Current Assets</b>		<b>134,322</b>	<b>132,007</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	30,446	8,031
<b>Total Non-Current Assets</b>		<b>30,446</b>	<b>8,031</b>
<b>Total Assets</b>		<b>164,768</b>	<b>140,039</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	4,637	3,727
Employee costs payable	4	8,862	7,748
Grants Received In Advance	4	54,516	59,912
Income in Advance	4	970	-
<b>Total Current Liabilities</b>		<b>68,984</b>	<b>71,388</b>
<b>Total Liabilities</b>		<b>68,984</b>	<b>71,388</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>95,784</b>	<b>68,651</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	95,784	68,651
<b>Total Accumulated Funds</b>		<b>95,784</b>	<b>68,651</b>

This statement is to be read in conjunction with the Statement of Accounting Policies and Notes to the Performance Report on pages 11-17 and the Independent Assurance Practitioner's Review Report on pages 18-19



# Statement of Cash Flows

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

'How the entity has received and used cash'

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar revenue	25,500	1,393
Revenue from providing goods or services	206,226	215,564
Interest, dividends, and other investment revenue	325	19
Other revenue	600	772
Net GST received / (paid)	(2,622)	(875)
Payments to suppliers for goods and services	(214,741)	(192,313)
<b>Total Cash Flows from Operating Activities</b>	<b>15,288</b>	<b>24,561</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Interest on Term Deposits	771	836
Maturity of Term Deposits	50,638	40,350
Investment in Term Deposits	(60,000)	(20,000)
Reinvestment of interest on Term Deposits	-	(375)
Purchase of fixed assets	(26,439)	(766)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(35,030)</b>	<b>20,045</b>
Net Increase / (Decrease) in Cash	(19,743)	44,606
<b>Cash Balances</b>		
Cash at beginning of year	79,779	35,173
Cash at end of year	60,036	79,779
Net Change in cash for year	(19,743)	44,606

This statement is to be read in conjunction with the Statement of Accounting Policies and Notes to the Performance Report on pages 11-17 and the Independent Assurance Practitioner's Review Report on pages 18-19



# Statement of Accounting Policies

## Strathmore Park Community Centre Trust

For the year ended 31 March 2023

'How did we do our accounting?'

### Basis of Preparation

The entity 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 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.

### Revenue

Revenue is accounted for as follows:

#### **Donations**

Donations are accounted for depending on whether they have been provided with a "use or return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations include a use or return condition, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

#### **Grants**

Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

#### **Facility Hire income**

Facility hire income is recognised on an accruals basis.

#### **Interest income**

Interest income is recognised on an accruals basis.

#### **Other income**

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

### Income Tax

Strathmore Park Community Centre Trust 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.

### Goods and Services Tax (GST)

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



### Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

### Property, Plant and Equipment

Property, Plant and Equipment are recorded at cost less any accumulated depreciation and impairment losses.

#### **Depreciation**

Depreciation is provided on new assets on a straight-line basis on the below items of property, plant and equipment, at rates that will write off the cost of the assets over their estimated useful lives. The depreciation rates associated with major classes of assets have been estimated as follows:

Computer Equipment	33%
Furniture & Fittings	20%
Office Equipment	20%
Website Build	20%

### Changes in Accounting Policies

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

# Notes to the Performance Report

## Strathmore Park Community Centre Trust For the year ended 31 March 2023

	2023	2022
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
<b>Donations</b>		
Donations - General	1,858	1,393
Donation - Good in the Hood	500	-
Donation for Furniture - Wellington Airport Ltd	5,000	-
Donation for Furniture - Other	8,873	-
Donation from wound up trust - Eastern Southern Youth Trust	700	-
<b>Total Donations</b>	<b>16,931</b>	<b>1,393</b>
<b>Fundraising Income</b>		
Movie Night, Raffles & Sausage Sizzles	4,379	-
<b>Total Fundraising Income</b>	<b>4,379</b>	<b>-</b>
<b>Total Donations, fundraising and other similar revenue</b>	<b>21,309</b>	<b>1,393</b>
<b>Revenue from providing goods or services</b>		
Facility hire	3,965	16,756
Furniture hire	-	26
Grant - Capital & Coast District Health Board	1,283	-
Grant - Catherine Lloyd Sewing Programme	1,600	666
Grant - COGS Operational	2,500	5,000
Grant - COGS for Furniture	2,500	-
Grant - Tu Ora Compass Health	2,508	1,170
Grant - Lotteries Board	20,586	16,621
Grant - Ministry of Social Development	4,196	-
Grant - One Foundation	-	(18)
Grant - Sylvia Hall Trust	2,894	450
Grant - Wellington City Council - Operational	178,269	166,741
Grant - Wellington City Council Rental	-	2,171
Grant - Wellington City Council - Catherine Lloyd Sewing Programme	-	1,952
Sales	225	633
<b>Total Revenue from providing goods or services</b>	<b>220,525</b>	<b>212,167</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	1,928	932
<b>Total Interest, dividends and other investment revenue</b>	<b>1,928</b>	<b>932</b>
<b>Other revenue</b>		
Covid-19 Leave Support	600	-
Gain on Disposal of Asset	-	139
<b>Total Other revenue</b>	<b>600</b>	<b>139</b>

2023 2022

**2. Analysis of Expenses****Expenses related to public fundraising**

Fundraising Expenses	584	-
<b>Total Expenses related to public fundraising</b>	<b>584</b>	<b>-</b>

**Volunteer and employee related costs**

ACC Levies	1,284	448
KiwiSaver Employer Contributions	2,586	2,851
Salaries	143,475	147,846
Staff Expenses	1,000	-
Supervision	-	960
Training	867	195
Volunteer Expenses	2,566	819
<b>Total Volunteer and employee related costs</b>	<b>151,778</b>	<b>153,119</b>

**Costs related to providing goods or services**

Accounting Fees	1,368	1,263
Bank Fees	252	226
Board costs	-	201
Cleaning & Hygiene	7,280	10,917
Drop in Centre Supplies	773	581
Events	6,352	1,860
Freight & Courier	574	4
General Expenses	2,831	1,474
Insurance	1,360	256
Light, Power, Heating	1,180	3,376
Low value assets	1,614	-
Marketing	1,682	1,911
Milage	213	179
Office Expenses	1,051	526
Pest control	13	420
Printing & Stationery	646	765
Programme costs	12,359	6,995
Removal & Storage	4,234	483
Repairs and Maintenance	170	-
Room Hire	5,854	-
Rubbish removal	858	1,292
Security Services	-	450
Sound Wiring	3,750	-
Telephone & Internet	4,010	4,240
Website Cost	653	508
<b>Total Costs related to providing goods or services</b>	<b>59,075</b>	<b>37,929</b>

**Other expenses**

Depreciation	4,024	2,818
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Interest Expense	-	1
Review Fees	1,315	1,170
Subscriptions	451	247
<b>Total Other expenses</b>	<b>5,790</b>	<b>4,235</b>
	2023	2022

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
BNZ - Cheque Account	33,635	14,018
BNZ - Call Account	26,137	65,761
BNZ - 02 Account	264	-
<b>Total Bank accounts and cash</b>	<b>60,036</b>	<b>79,779</b>
<b>Term Deposits</b>		
BNZ - Term Deposit	60,000	50,638
<b>Total Term Deposits</b>	<b>60,000</b>	<b>50,638</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	9,481	240
Accrued Interest	990	158
GST	3,815	1,193
<b>Total Debtors and prepayments</b>	<b>14,287</b>	<b>1,591</b>
	2023	2022

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	1,593	883
Year End Accruals	2,444	2,444
Bond Holding Account	600	400
<b>Total Creditors and accrued expenses</b>	<b>4,637</b>	<b>3,727</b>
<b>Employee costs payable</b>		
Annual Leave Provision	5,727	5,460
Salary Accrual	3,135	2,289
<b>Total Employee costs payable</b>	<b>8,862</b>	<b>7,748</b>
<b>Grants Received In Advance</b>		
Grant - Lotteries Board	6,802	12,388
Grant - Stone Soup	-	15
Grant - Wellington City Council - Operational	46,691	46,465
Grant - Wellington City Council - Sewing	294	494
Grant - Sylvia Hull Trust	-	550
Income in Advance / Grants Unspent - MSD	729	-
<b>Total Grants Received In Advance</b>	<b>54,516</b>	<b>59,912</b>
<b>Income Received in Advance</b>		

2023 2022

Facility hire	970	-
<b>Total Income Received in Advance</b>	<b>970</b>	<b>-</b>

## 5. Property , Plant and Equipment

### This Year

Asset	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	-	1,847	-	197	1,650
Furniture & Fittings	4,271	19,270	-	2,243	21,298
Office Equipment	3	-	-	3	-
Programme Equipment	1,822	5,322	-	1,041	6,103
Website Build	1,935	-	-	540	1,395
<b>Total</b>	<b>8,031</b>	<b>26,439</b>	<b>-</b>	<b>4,024</b>	<b>30,446</b>

### Last Year

Asset	Opening Carrying Amount	Purchases	Sales/ Disposals	Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	167	-	139	167	-
Furniture & Fittings	4,827	766	-	1,322	4,271
Office Equipment	44	-	-	41	3
Programme Equipment	2,570	-	-	748	1,822
Website Build	2475	-	-	540	1935
<b>Total</b>	<b>10,083</b>	<b>766</b>	<b>139</b>	<b>2,818</b>	<b>8,031</b>



2023 2022

**6. Accumulated Funds****Accumulated Funds**

Opening Balance	68,651	49,302
Surplus / ( Deficit) for the year	27,133	19,349
<b>Total Accumulated Funds</b>	<b>95,784</b>	<b>68,651</b>
<b>Total Accumulated Funds</b>	<b>95,784</b>	<b>68,651</b>

**7. Commitments and Contingencies****Commitments**

There are no commitments as at balance date (Last year - There was a commitment to fund for new furniture and fittings for the renovated centre that was due to open late 2022. Community fundraising will be undertaken but it is anticipated that SPCCCT will have to use \$20-40,000 from reserves on top of the fundraising to fund these new assets)

**Contingencies**

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

**8. Related Parties**

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

**9. Events After the Balance Date**

There were no events that have occurred after the reporting date that would have a material impact on the performance report (Last year - nil ).

**10. Ability to Continue Operating**

Strathmore Park Community Centre Trust will continue as a going concern in the future.

**11. Correction of Errors**

All errors have been corrected prior to the finalisation of this Performance Report.



# Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to  
effectively manage their finances with confidence"*

STRATHMORE PARK COMMUNITY CENTRE TRUST

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT  
FOR THE YEAR ENDED 31 MARCH 2023

To the Trustees of Strathmore Park Community Centre Trust

## Report on the Performance Report

We have reviewed the accompanying performance report of Strathmore Park Community Centre Trust which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and other explanatory information.

## The Responsibility of the Trustees for the Performance Report

The Trustees 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 Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

## Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review 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 Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service

P.O Box 31-134, Lower Hutt 5010. Email: [info@charityaccounts.org.nz](mailto:info@charityaccounts.org.nz). Phone: (04)5663297.  
Website: [www.charityaccounts.org.nz](http://www.charityaccounts.org.nz)



performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material aspects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Strathmore Park Community Centre Trust.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report does not present fairly, in all material respects,
  - the financial position of Strathmore Park Community Centre Trust as at 31 March 2023, and its financial performance, and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

*Accounting for Charities Trust*

ACCOUNTING FOR CHARITIES TRUST

23rd of August 2023.

Wellington, NZ.

