



Friends
of Hamilton
Gardens

FRIENDS OF HAMILTON GARDENS INC.

**Performance Reports and Financial Statements
For the Year Ended 31 July 2019**

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FRIENDS OF HAMILTON GARDENS INC.**Entity Information****For the year ended 31 July 2019.**

Legal Name of Entity:	Friends of Hamilton Gardens Inc.
Type of Entity and Legal Basis:	Incorporated Society constituted in October 1988.
Charitable Status:	The Society is registered with the Charities Commission as an approved Charitable Entity, Registration number CC23690
Contact Details:	Postal Address PO Box 4268, Hamilton East, 3247.
	Telephone 07 838 6782
	Email gardens.info@xtra.co.nz
	Website www.hamiltongardens.co.nz
Purpose or Mission:	The aims & objectives of the Friends of Hamilton Gardens Inc. are to promote public awareness, use and enjoyment of Hamilton Gardens, to raise funds and assist Council with the development of the Gardens, to promote, organise and encourage appropriate events at the Gardens, to promote Hamilton Gardens as a tourist attraction, and to conduct such activities as will promote membership of the Society and support its activities.
Management Structure:	At the Annual General Meeting, Members of the Friends of Hamilton Gardens Inc. elect an executive committee which includes a President, Vice President, Past President (ex officio), Secretary, Treasurer, and up to 7 elected members, and the Director of Hamilton Gardens (ex officio). The Committee also has power to co-opt members for specific purposes.
Funding & Resources:	Friends of Hamilton Gardens Inc. relies on membership subscriptions to cover operating costs. Hamilton City Council pay the Friends an annual contribution in consideration of the Friends providing volunteers to attend the Information Centre and carrying out guided tours. In addition the Friends received 10% of the Information Centre shop sales. This year because the 2018/2019 year was paid before 31 July the accounts show two year's worth from Hamilton City Council. The receipts from visitor donation boxes at Hamilton Gardens and Member donations are used to support development projects for the Hamilton Gardens. The main fundraising activities this financial year have been sale of plants, produce, recipe book sales, sale of other books, preserves, and cheeseboards.
Volunteers & Donated Services:	Friends of Hamilton Gardens Inc. relies largely on volunteers for their activities. The committee members volunteer their time to set policy, attend meetings, produce newsletters and annual Journal, organise social and fund raising events and manage finances. Member volunteers staff the Hamilton Gardens Information Centre, provide guided tours, and assist with plant propagation, making of preserves and other fund raising activities. The Friends of Hamilton Gardens Inc. has approximately 378 members, including student members. A subscription can be for a couple or a family, therefore the number of members is substantially higher. About 70 members provide volunteer services at the Information Centre.

FRIENDS OF HAMILTON GARDENS INC.

**Statement of Service Performance
For the year ended 31 July 2019.**

Description of the Activities (Outputs) of the Friends of Hamilton Gardens Inc.

Services to Members:	Annual General Meeting	
	Journal Published	Volume 22- August 2019
	Newsletters	4 - 6 weekly
	Plant Propagating Group	Fortnightly
	Garden Club	Monthly meetings
	Friends Social Group	Quarterly meetings
	Ten per cent discount at Hamilton Gardens shop and café, and selected city businesses when membership card presented.	
Community Events & Activities	Information Centre & Shop	4 Volunteers attend daily (6 during summer)
	Scarecrow Festival	
	Mansfield Garden Party	
	Matariki Breakfast Event	
	Matariki Kite Day	
Fund Raising Events & Activities	Plants Sales	monthly & at all events
	Preserves & Produce Sales	at all events
	Recipe Book Sales	Information Centre Shop, TSB Bank & at events
	"In the Beginning" book sales	Information Centre Shop & at events
	Childrens books by Ceanna Priest	Information Centre
	Gift Voucher Packages	Real Estate businesses

FRIENDS OF HAMILTON GARDENS INC.

STATEMENT OF FINANCIAL POSITION - RESOURCES and COMMITMENTS
As at 31 July 2019

Schedule of Resources

	<u>Notes</u>	This Year <u>2019</u>	Last Year <u>2018</u>
Bank Accounts and Cash		\$	\$
Westpac Bank		25,939	40,451
TSB Bank		12,125	1,586
Current Account			
Term Deposit Account (Project Reserve)	7	80,000	0
SBS Bank		0	1,990
Transactional Account		0	751
Call Savings Account			
Cash float		200	200
Total Cash & Bank Resources		<u>118,264</u>	<u>44,978</u>
Other Assets Resources			
Computer & Software (at current value)	8	1,075	1,075
Equipment & Furniture		1,294	1,012
Glass House (at cost)		2,500	2,500
Storage container (at cost)		2,622	2,622
Gazebos (at cost)		963	963
		<u>8,454</u>	<u>8,172</u>
Total Resources		<u>\$126,718</u>	<u>\$53,150</u>
Balance of Funds			
Fixed Assets		8,454	8,172
Reserve Funds committed for future Hamilton Garden projects		118,264	44,978
Total Accumulated Funds		<u>\$126,718</u>	<u>\$53,150</u>

Signed on behalf of the Executive Committee:

V. Graham



President

B. Sinkinson



Treasurer



FRIENDS OF HAMILTON GARDENS INC.

STATEMENT OF FINANCIAL PERFORMANCE - RECEIPTS and PAYMENTS

For the Year Ended 31 July 2019

	<u>Notes</u>	This Year <u>2019</u>	Last Year <u>2018</u>
Operating Receipts:		\$	\$
Subscriptions from Members		11,725	12,330
Donations from Members		4,586	4,834
Donations from Visitors, Garden Clubs etc.		42,895	36,739
Volunteers Contribution from Hamilton City Council for Information Centre & garden tours	9	20,000	10,000
Share of profit earned from Information Centre shop sales	9	51,733	15,552
Receipts from Fund Raising events and services	5	11,593	13,845
Grants received	2	24,395	14,456
Receipts from Community and Members events	4	5,842	10,712
Interest received on Bank Accounts and Project Reserves		1,852	3,163
Advertising income and sponsorship of annual journal		700	-
Other operating receipts		100	-
Total Operating Receipts		<u>175,420</u>	<u>121,632</u>
Operating Payments			
Payments relating to Membership and Administration		1,094	1,661
Design and printing of brochures, letterheads, business cards, newsletters & journal		5,708	3,806
Postage		817	2,115
Payments relating to Fund Raising events and services	5	5,673	4,263
Payments relating to Community and Members events	4	21,023	22,242
Grants and Donations paid	3	0	1,000
Total Operating Payments		<u>34,315</u>	<u>35,087</u>
Operating Surplus		<u>141,105</u>	<u>86,545</u>
Capital Payments			
Hand Cart for Propagating Plant Group		282	
Purchases last year			525
		<u>282</u>	<u>525</u>
Project Donations to or on behalf of Hamilton City Council	6		
Ancient Egyptian Garden		64,000	
Parts for vintage Ford car at Mansfield Garden		3,536	11,663
Projects paid last year			116,025
		<u>67,536</u>	<u>127,688</u>
Increase (Decrease) in Cash & Bank Accounts		<u>73,286</u>	<u>-41,668</u>
Bank Accounts at the beginning of the financial year		44,978	86,646
Total Funds available at the end of the financial year		<u>118,264</u>	<u>44,978</u>



FRIENDS OF HAMILTON GARDENS INC.

Notes to Financial Position and Performance
For the year ended 31 July 2019

Note 1. Statement of Accounting Policies

The following specific accounting policies have been applied by the Society:

- * The Financial Statements are prepared on a receipts and payments cash basis, as recommended by the Charities Commission.
- * Asset purchases have been recorded as payments and shown at cost as asset resources.
- * The Friends of Hamilton Gardens are not registered for GST. Therefore amounts recorded in the performance report are inclusive of GST.
- * There have been no changes in accounting policies in the current financial year

	<u>2019</u>	<u>2018</u>
Note 2. Grants, Funding & Significant Donations Received	\$	\$
DB Bryant Trust (Matariki Kite Day \$500 and Scarecrow Day \$500)	1,000	1,000
Summerset Retirement Villages (K Mansfield Garden Party)	1,950	1,100
TSB Bank sponsorship (K Mansfield Garden Party)	5,000	3,750
Firth Charitable Trust	4,000	
Foster Construction(K Mansfield Garden)	500	
Hamilton City Council - COGS program (scarecrow day)	1,000	
Te Ohu Whakeitu Trust (Matariki Breakfast)	8,445	
Natural Habitat (2018 Matariki Breakfast)	2,500	
Grants & Donations made last year		16,333
	<u>\$24,395</u>	<u>\$22,183</u>

Note 3. Grants and Donations Paid

Grants and Donations for specific purposes were paid out:
Trench family donation (Picturesque Garden)

0	1000
<u>\$0</u>	<u>\$1,000</u>

Note 4. Community Events Promoted	Funding	+ Income	- Cost	= Net Return	2018
Scarecrow Day	1,500	772	1,631	640	700
K Mansfield Garden Party	7,450	620	5,272	2,798	2,364
"In the Beginning" books		1,001	85	916	3,435
Oral history of Hamilton Gardens			750	-750	
Ceanna Priest's childrens books		1,405	965	440	
Matariki Breakfast & kite day	8,945	1,444	11,824	-1,434	-2,466
Gift Voucher packs		600	496	104	
Other events last year					4,556
Total for Year	<u>17,895</u>	<u>5,842</u>	<u>21,023</u>	<u>2,713</u>	<u>8,589</u>

Note 5. Fund Raising Events	+ Receipts	- Cost	= Net Return	2,018
Sale of plants & propagation	6,050	3,255	2,795	4,402
Recipe Books	392	0	392	645
Sale of produce, cheeseboards & preserves	5,151	2,418	2,733	1,362
Harvest Festival				1,359
Total for Year	<u>11,593</u>	<u>5,673</u>	<u>5,920</u>	<u>7,768</u>



FRIENDS OF HAMILTON GARDENS INC.

Notes to the Financial Statements
For the year ended 31 July 2019

	<u>2019</u>	<u>2018</u>
Note 6. Project payments		
Payments were made to or behalf of the Hamilton City Council for the following projects:		
First contribution to the central pool and adjacent gardening in Ancient Egyptian Garden	64,000	
Vintage Ford car in Katherine Mansfield Garden	3,536	9,557
Other project payments made last year		116,025
	<u>\$67,536</u>	<u>\$125,582</u>

Note 7. Investments / Deposits for future Hamilton Gardens projects		
TSB Bank Term Deposits	80,000	0
	<u>\$80,000</u>	<u>\$0</u>

Note 8. Fixed Assets Schedule					
	<u>Date of Purchase</u>	<u>Cost</u>	<u>Resources</u>	<u>Purchases</u>	<u>Resources</u>
<u>Equipment & Furniture</u>		<u>\$</u>	<u>31/07/2018</u>	<u>2019</u>	<u>31/07/2019</u>
Computer laptop - Toshiba & Softw	2013	1718	1,075		1,075
Glass house - FPP Group	2015	2500	2,500		2,500
Display Shelves - Preserves	2016	200	200		200
Barbeque - Festiva 4 burner	2016	350	350		350
Storage container	1 September 2016	2622	2,622		2,622
Gazebos	1 April 2017	565	565		565
Platform trolley for BBQ	1 September 2017	209	209		209
Tablecloths for event tables	31 July 2017	126	126		126
2 Gazebos	1 January 2018	398	398		398
Oven for Plant Propagating Group	1 May 2018	127	127		127
Hand cart (propagating group)	7 February 2019	282		282	282
		<u>\$9,097</u>	<u>\$8,172</u>	<u>\$282</u>	<u>\$8,454</u>

Note 9 Volunteers Contribution from Hamilton City Council for Information Centre & garden tours and share of profit earned from Information Centre shop sales covers two financial periods as follows:

	<u>2018</u>	<u>2019</u>	<u>Total as reported</u>
volunteers contribution	10000	10000	20000
share of profit from Information Centre shop sales	22732	29001	51733
			<u>71733</u>

Independent review report

The Members
Friends of the Hamilton Gardens Incorporated
25 October 2019

Report on the financial statements

I have reviewed the accompanying financial statements of Friends of the Hamilton Gardens Incorporated, (the Incorporated Society) on pages 2 to 6 which comprise the statement of service performance, statement of financial position- resources and commitments as at 31 July 2019, the statement of financial performance- receipts and payments for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Executive Committee's responsibility for the financial statements

The Executive Committee are responsible on behalf of the Incorporated Society for the preparation and fair presentation of these financial statements on a receipts and payments cash basis, and for such internal controls as the Executive Committee determine are necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with the International Standard on Review Engagements (New Zealand) 2400 *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity* (ISRE (NZ) 2400). ISRE (NZ) 2400 requires me to conclude whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects, in accordance with the receipts and payments cash basis. ISRE (NZ) 2400 also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioners perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained. 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). Accordingly, I do not express an audit opinion on these financial statements.

Emphasis of matter - Basis of preparation

I draw attention to note 1 of the financial statements, which describes the basis of preparation. The financial statements are prepared for the members and for the executive committee for governance oversight. As a result, the financial statements may not be suitable for another purpose. My opinion is not modified in respect of this matter.

My qualified opinion

In my opinion based on my review:

- the performance report, except for the effect of any adjustments that might have been necessary had I been able to obtain sufficient evidence concerning Subscriptions and Donations from Members, Donations from Visitors, Garden Clubs etc, Receipts from Fund Raising events and Services and Receipts from Community and Member events (collectively referred to as "the Receipts") as described in the basis for qualified opinion paragraph below, nothing has come to my attention that causes me to believe that these financial statements, do not present fairly, in all material respects the financial position-resources and commitments of the Incorporated Society as at 31 July 2019, and of its financial performance-receipts and payments for the year ended on that date, in accordance with the receipts and payments cash basis.
- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.

Basis for Qualified Opinion

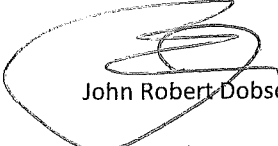
In common with other organisations of a similar nature, controls over the revenues from the Receipts prior to being recorded are limited. It was not practicable to extend my examination the Receipts beyond the accounting for amounts received as shown by the accounting records of the Incorporated Society, or to determine the effect of the limited control.

Where I do no other assurance or non-audit services

I am independent of the Incorporated Society. Other than in my capacity as reviewer I have no material relationship with, or interests in, the Incorporated Society.

Who I report to

This report is made solely to the Members of the Friends of the Hamilton Gardens Incorporated, as a body. My review work has been undertaken so that I might state to the Executive Committee of the Incorporated Society those matters which I am required to state to them in my review report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Members, as a body, for my review procedures, for this report, or for the conclusion I have formed.



John Robert Dobson

Chartered Accountant
Hamilton