

Submission to
Kaipara District Council

by

Mangawhai Community Opportunity Shop
Trust - (MCOST)

regarding premises used currently by
Fire and Emergency New Zealand (FENZ)
at Wood Street, Mangawhai

June 2018

1 BACKGROUND

MCOST was incorporated in August 2017 as a registered Charitable Trust, and was issued done status by IRD in December 2017.

The **purpose of the Trust**, is “to provide financial and other support to community groups and individuals within the Mangawhai region to assist them in achieving goals which in accordance with NZ law are charitable in nature, involving any object or purpose beneficial to the community”. Trustees furnish that support by being a provider of community grants.

MCOST opened the Mangawhai Opportunity Factory (The Factory) in Wood Street Mangawhai on 14 October 2017; an opportunity shop with currently 2 paid staff and approximately 50 volunteers.

2 WHAT WE DO

1. By becoming a hub of community activity, The Factory provides a social sphere of interaction between staff, volunteers and the community, allowing volunteers to have a positive engagement in The Factory achieving its objectives, giving also a feeling of ownership in and of the business.
2. In March this year, MCOST **made distributions of \$31,600** to community organisations.
3. **Target MCOST distributions for the year to March 2019 are \$100,000**, going entirely to community groups and individuals in the Mangawhai area where applicants meet the criteria set regarding object and purpose of benefit to the community.
4. Distributions are made following a process that starts with inviting local community groups and individuals to make application for funds. Following closure of the application period, trustees review applications received and agree on which satisfy local (defined boundary) and charitable purpose beneficial to the community criteria. Trustees then agree on recipients. The next funding round will include a Youth Achievement sector (currently set at 15% of the total grant fund for that round).

3 PREMISES

1. The Factory currently operates from premises at 5 Wood Street, Mangawhai, with a two year lease, expiring 14 October 2019.
We have no certainty around the current lease being extended on expiry next year.
2. Fire and Emergency New Zealand (FENZ) in Mangawhai currently operate from premises owned by Kaipara District Council at Wood Street, Mangawhai, and have plans to re-locate to a purpose built centre on Molesworth Drive, adjacent to the St John Ambulance Station, on land already cleared for the purpose.
Our advice from FENZ is that their plans are well progressed, and that construction of their new premises will start this year.

4 SUBMISSION

MCOSt submission is that Kaipara District Council transfer to us the licence on the current FENZ premises, when that service no longer has need of them.

If this licence was transferred on the same terms as currently, we understand to be a nominal \$1 per annum rental charge, then MCOSt rental saving (current rent is \$23,920 plus outgoings) would go directly towards increased available MCOSt distributions.

The FENZ premises are approximately one third larger than the current MCOSt premises, and we feel this would likely extend the sales performance further.

The attached plan shows the FENZ premises on Wood Street. It shows the gain for public using the surrounding areas as being the increased designated public car-parking at the rear of the premises, with access off the existing public car-park on Fagan Place.

The existing forecourt fronting Wood Street would also offer a useful drop-off/ pick-up zone for our customers.

MCOSt would undertake to comply with KDC reporting requirements monthly and annually.



CERTIFICATE OF INCORPORATION

MANGAWHAI COMMUNITY OPPORTUNITY SHOP TRUST
2677892

MANGAWHAI COMMUNITY OPPORTUNITY SHOP TRUST is incorporated under the Charitable Trusts Act 1957 this 9th day of August 2017.

A handwritten signature in black ink, appearing to be "D. Smith", written in a cursive style.

Registrar of Incorporated Societies





00519

6 December 2017

Telephone 0800 377 774

TRUSTEES IN THE MANGAWHAI COMMUNITY
OPPORTUNITY SHOP TRUST
6 Awatea Street
Mangawhai Heads Mangawhai 0505

IRD Number 123-882-431

Dear Sir/Madam

Donee organisation status

Your charitable organisation was recently registered by the Department of Internal Affairs - Charities Services and indicated in its application that it will receive donations.

I advise that your organisation meets the qualifying criteria under Section LD 3 of the Income Tax Act 2007. This means that individuals can claim a donation tax credit and Maori Authorities and certain companies can claim a deduction for donations to your organisation.

The tax credit and deductions are allowable under the following provisions:

- **Section LD 1 of the Income Tax Act 2007**

An individual can claim a tax credit for income tax purposes for cash donations of \$5 or more made to your organisation. The overall maximum tax credit allowable is:

- a sum equal to a third of the aggregate of all donations made by the individual, up to their annual taxable income.

To qualify for the tax credit the individual must produce a receipt from your organisation that:

- is officially stamped with the name of your organisation
- shows the date the donation was received
- is signed by a person in your organisation authorised to accept donations.

- **Section DB 41 of the Income Tax Act 2007**

A company can claim a deduction for donations of money made to your organisation.

The deduction available to the company for donations made to all charitable organisations in that income year can't exceed the amount that would be the company's net income in the corresponding tax year.

- **Section DV 12 of the Income Tax Act 2007**

A Maori Authority can claim a deduction for donations of money made to your organisation.

The deduction available to the Maori Authority for donations made to all charitable organisations in that income year can't exceed the amount that would be the Maori





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Note: Donee status doesn't imply any form of income tax exemption or donors' relief from gift duty. Gift duty only applies to gifts made before 1 October 2011.

Tax credit or deduction limited to New Zealand use

A tax credit or deduction will only apply where funds are used by your organisation for charitable, benevolent, philanthropic or cultural purposes wholly or principally within New Zealand.

If you use funds for those purposes outside New Zealand, you're required to maintain a separate account that clearly identifies those funds.

Record keeping

Your organisation must keep all records for seven years. They must be in English, unless approval has been given to use another language.

Your organisation must also keep records showing:

- the source of donations received, and
- how its funds have been used, whether in New Zealand or overseas.

For further enquiries please visit our website www.ird.govt.nz or call us on 0800 377 774.

Yours faithfully

Peter Gollagher

Customer Service Specialist - Applied



Mangawhai Community Opportunity Shop Trust

Minutes of Trustees meeting

Date: 13 March 2018, 4.30 pm

Venue: The Batch, Robert Street, Mangawhai

Attendance : Margie Murray, Roger Hill (chair), Reade Murray, Ken Rayward, Alison Baird, Sharon Mathieson, Brett Denize

Resolved

1. Shop cover for the time Denise will be away

- Staff/ volunteer sub-committee is given approval to arrange staff cover for month of May, covering the period when Denise will be away on holiday.

2. Approval of MCOST initial grants program

Trustees voted on the applications received, and gave approval to the following, for payment and letters to go out week commencing 26 March:

| | \$ |
|---|---------------|
| 1. North Rodney Blue Light Ventures, applications A and C | 3,600 |
| 2. Mangawhai Toy Library | 2,000 |
| 3. Mangawhai Volunteer Fire Brigade | 4,000 |
| 4. Mangawhai Volunteers Lifeguards (storage facility) | 3,000 |
| 5. Manmgawhai Recreational Charitable Trust, drainage | 4,000 |
| 6. MAZ, 250 metres of track | 4,000 |
| 7. Mangawhai Tennis Club, synthetic turf | 4,000 |
| 8. Te Whai Trust, emergency food | 3,000 |
| 9. Mangawhai Community Trust, renovations | <u>4,000</u> |
| | <u>31,600</u> |

3. Manager Performance Description

Trustees approved the updated document

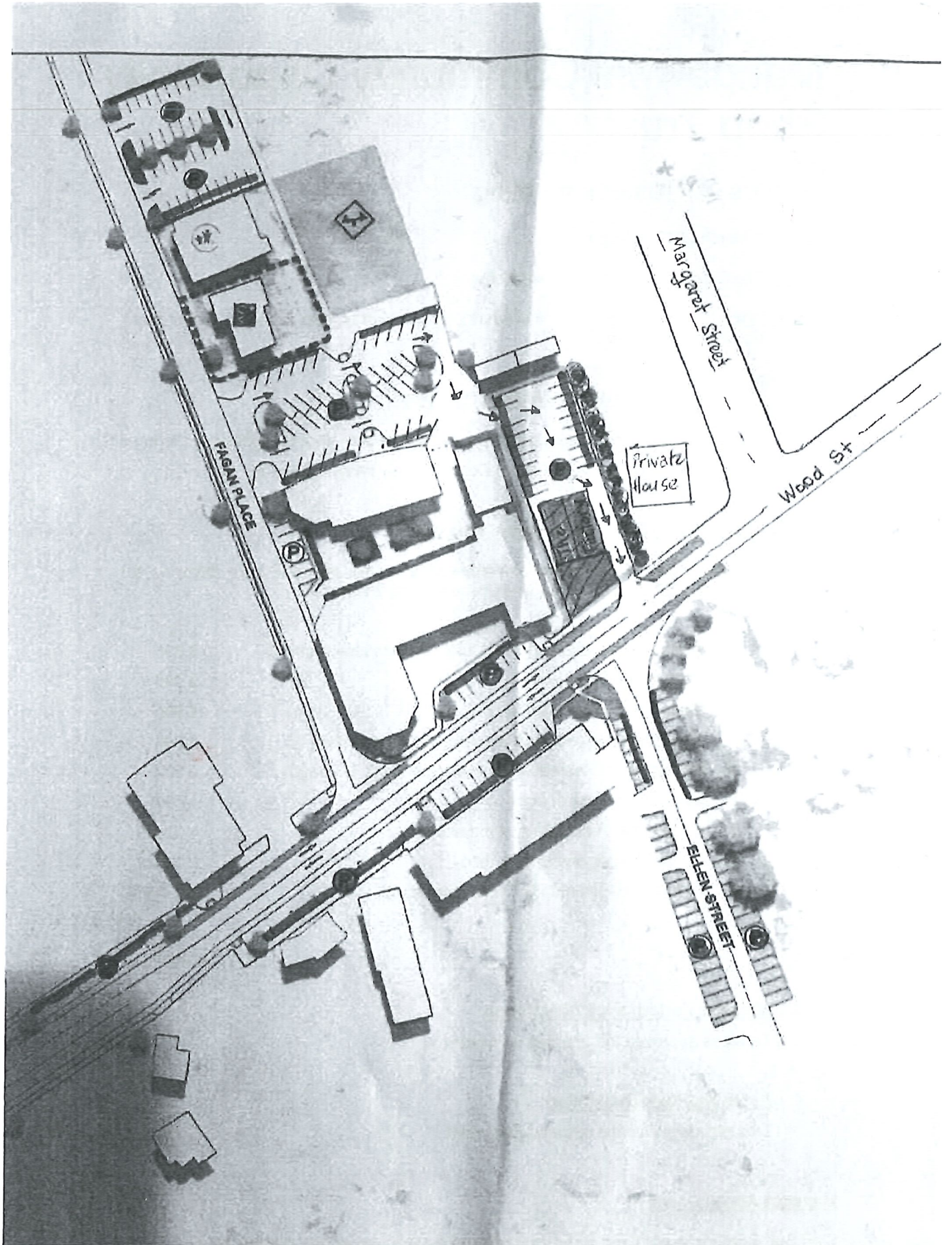
4. Roles and Responsibilities

Trustees approved the updated document

Manager Appointment

Staff Sub Committee will bring along candidate(s) for Board interview Sunday 8th April, at The Factory 2.30 pm. Important to plan induction and training carefully. **Action, Staff Sub-Committee**

Next Board meeting at The Batch 11th April 4.30 pm



23 July 2018

The Trustees
Mangawhai Community Opportunity Shop Trust
5 Wood Street
Mangawhai 0505

Dear Trustees

Submission - Fire and Emergency New Zealand (FENZ) Premises on Wood Street, Mangawhai

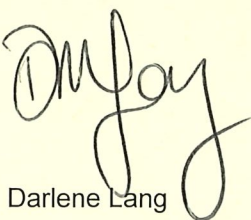
Firstly, I would like to congratulate you on all the good work the Trust has done and continues to do for the community. It is really awesome.

With regards to the Council building on Wood Street, which is currently leased and used by FENZ, this lease has more than five years left to run. Although FENZ plan to construct a new fire station on Molesworth Drive, at this stage we do not know how long it will be before they no longer require the building.

Once the FENZ have finished with the building, Council will need to consider its future. We do know that part of this building has significant issues and cannot be used by FENZ. This site is also a part of the planned Wood Street Revitalisation and its future use will need to align with this project.

I would like to acknowledge that two of our Community Team members have met with you and will continue to work with you to look for other building options if they arise.

Yours faithfully



Darlene Lang
Community Relationships Manager

