

Independent Auditor's Report

To the readers of the Globe Theatre Trust's financial statements and performance information for the year ended 30 June 2016

The Auditor-General is the auditor of the Globe Theatre Trust (the Trust). The Auditor-General has appointed me, Andrew Clark, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the Trust on her behalf.

Opinion on the financial statements and the performance information

We have audited:

- the financial statements of the Trust on pages 9 to 21, that comprise the statement of financial position as at 30 June 2016, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Trust on pages 22 to 28.

In our opinion:

- The financial statements of the Trust:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2016; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.
- The performance information of the Trust presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2016.

Our audit was completed on 21 September 2016. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and explain our independence.

The Trust Board's responsibilities arise from the Local Government Act 2002 and the Trust Deed.

The Trust Board is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and the performance information that are free from material misstatement, whether due to fraud or error. The Trust Board is also responsible for the publication of the financial statements and the performance information, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and the performance information and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001 and the Trust Deed.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Trust.



Andrew Clark
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and in the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Trust's financial statements and performance information 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 Trust's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the appropriateness of the reported performance information within the Trust's framework for reporting performance;
- the adequacy of the disclosures in the financial statements and in the performance information; and
- the overall presentation of the financial statements and the performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

We believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Trust Board

The Trust Board is responsible for the preparation and fair presentation of financial statements for the Trust that comply with generally accepted accounting practice in New Zealand and the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard. The Trust Board is also responsible for preparation of the performance information for the Trust.

Annual report to Palmerston North City Council from the Globe Theatre Trust Board

This Annual Report is presented after two years of operational experience following the extensive redevelopment of the theatre complex to include a second auditorium and new foyer/cafe/bar. The Trust Board had worked towards the goal to add a second auditorium to the complex for many years prior to achieving this dream.

It was probably inevitable that change to the fabric of the building would also bring change to our governance and internal structures.

In February 2016, Bruce Warwick, retired following more than ten years as Theatre Manager. His contribution to the success of the old Globe, which led in no small way to the business case for the redevelopment, was immense. Bruce was well-known and well-loved by the performing arts community, not only in Palmerston North but nationally and internationally. His career in theatre spanned more than 50 years, his knowledge and contacts were equally extensive and we were lucky to have benefited from these for so many years. It is our good fortune that Bruce has been persuaded to serve on the committee of Manawatu Theatre Incorporated (formerly Society) and is still seen regularly greeting audiences as they come to experience a live performance at the Globe.

Bruce's retirement provided an opportunity for the Board to consider how the new complex was best managed. Our experience since the redevelopment revealed the true 24/7 nature of the business and two part-time staff was no longer adequate to provide cover for all the activities in the complex. The Board took the step of increasing staff to three part-time positions and were fortunate to recruit Virginia Warbrick and Roger Buchanan to join William Muirhead. William had been working alongside Bruce for almost three years, and we were delighted when he accepted one of the new roles, not least to provide the continuity needed to facilitate the smooth transition for Virginia and Roger. The new staff team has settled in well and new systems and processes are being put in place to reflect the changed nature of our business.

In June 2016, our Chairperson, Stephen Fisher, informed us of his intention to step down from the Board at the AGM. Stephen has been almost synonymous with the Globe over his long association with it - since its inception on 1982 through his association with Manawatu Theatre Society and more recently, as our Chairperson, championing and driving the redevelopment. His contribution to the cultural life of the City was recognised in 2015 with a Civic Award - his nomination was supported by each Board member individually and jointly and speaks volumes of our respect for him. Thanks to his inclusive style of leadership, the Board is confident that it can seamlessly continue to develop the business as he had intended - but it won't be the same without him.

The Trust Board remains committed to increasing the client base, increasing bookings and growing regular audiences for our clients. Highlights of the past year includes a highly successful season for Manawatu Theatre Inc with six productions, starting with the highly acclaimed Vicar of Dibley. Our regular clients made good use of the theatre, including the Jazz Festival, the Reel Earth Festival and the Performing Arts Competition Society. Other community users included Tall Poppies, MUSA, Massey University Drama Society and several local schools. Professional performances of particular note were Mark Hadlow in MAMIL, singer/guitarist Don McGlashan, pianist Dan Bolton and a series of Comedy Nights.



The Globe Theatre Trust Financial Statements For the Year Ended 30 June 2016

FINAL

Prepared under PBE simple format reporting
– accrual (public sector)

21 September 2016

The Globe Theatre Trust
312 Main Street
Palmerston North 4410



STATEMENT OF RESPONSIBILITY

We are responsible for the preparation of the Globe Theatre Trust's financial statements and statement of performance, and for the judgements made in them. We are responsible for any end-of-year performance information provided by the Globe Theatre Trust under section 19A of the Public Finance Act 1989. We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting. In our opinion, these financial statements and statement of performance fairly reflect the financial position and operations of the Globe Theatre Trust for the year ended 30 June 2016.

Signed on behalf of the Board:



Board member

21 September 2016



Board member

21 September 2016

ENTITY INFORMATION FOR THE YEAR ENDED 30 JUNE 2016

Legal name, type of entity and legal basis

Globe Theatre Trust (the Trust)

The Globe Theatre Trust (the Trust) is a trust incorporated in New Zealand under the Charitable Trusts Act 1957 and is domiciled in New Zealand. The Trust is controlled by Palmerston North City Council (PNCC) and is a council-controlled organisation as defined under section 6 of the Local Government Act 2002, by virtue of the Council's right to appoint the Board of Trustees.

The Trust's purpose or mission

The primary objective of the Trust is to promote the arts within Palmerston North by catering for a variety of local and touring arts and cultural events such as drama, comedy, musical theatre, dance and musical recitals, public artistic competitions, conferences and seminars, rather than making a financial return.

Structure of the Trust's operations, including governance arrangements

The Globe Theatre is a Council-owned venue that is managed by a Trust Board comprising 5 Council-appointed trustees and 2 trustees co-opted by these appointees.



TRUST DETAILS AS AT 30 JUNE 2016

Nature of Business	Theatre
Establishment Date	15 April 2002
Trustees	S Fisher (Chairperson) M Dale R Harris S Hickey (until 24 September 2015) M May J McDonald (from 24 September 2015) P Monk D Servante
Treasurer	D Servante
Secretary	P O'Dell (until 31 March 2016) M May (from 20 April 2016)
Staff	R Buchanan (from 4 April 2016) W Muirhead V Warbrick (from 4 April 2016) B Warwick (until 29 February 2016)
Address	Corner Pitt & Main Streets PO Box 132 Palmerston North Telephone: (06) 351 4409
Bankers	Bank of New Zealand
Solicitors	Cooper Rapley
Registered Office	C/ Palmerston North City Council Civic Administration Building The Square Palmerston North
Incorporation Number	1206039
Inland Revenue Number	43-006-495

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016	SOI Budget	2015
Assets				
Current Assets				
Bank Accounts and Cash	9	18,362	170,924	25,543
Debtors and Prepayments	10	11,443	11,500	6,369
Total Current Assets		29,806	182,424	31,912
Non-Current Assets				
Property, Plant and Equipment	11	243,315	247,049	260,195
Total Non-Current Assets		243,315	247,049	260,195
Total Assets		273,121	429,473	292,107
Liabilities				
Current Liabilities				
Creditors and Accrued Expenses	12	12,384	12,000	15,619
Employee costs payable	13	3,395	-	-
Unused Grants and Donations with Conditions	14	-	145,000	5,000
Total Current Liabilities		15,779	157,000	20,619
Non-Current Liabilities				
Total Non-Current Liabilities		-	-	-
Total Liabilities		15,779	157,000	20,619
Net Assets		257,343	272,473	271,488
Trust Equity				
Contributed capital		100	100	100
Retained surpluses		257,243	272,373	271,388
Total Trust Equity	15	257,343	272,473	271,488

STATEMENT OF CHANGES IN ACCUMULATED FUNDS FOR THE YEAR ENDED 30 JUNE 2016

		2016	SOI Budget	2015
Balance at 1 July		271,488	296,320	287,667
Current Period Surplus/(Deficit)		(14,144)	(23,847)	(16,179)
Total Current Period Surplus/(Deficit)		(14,144)	(23,847)	(16,179)
Balance at 30 June	15	257,343	272,473	271,488

Explanations of major variances against budget are provided in note 21.

The accompanying notes form part of these financial statements

Measurement base

The financial statements have been prepared on a historical cost basis.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Changes in Accounting Policies

There have been no changes to accounting policies this year.

GST

The Trust is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Theatre Hire

Charges for Theatre Hire are recognised when the Theatre is hired to the customer.

Interest Revenue

Interest revenue is recorded as it is earned during the year.

Grants

Grants received from the Palmerston North City Council are the primary source of funding to the Trust and are restricted for the purposes of the Trust meeting its objectives as specified in the Trust's trust deed.

Council, government, and non-government grants are recognised as revenue when they are received unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Fundraising and Donations

Fundraising and donations are recognised as revenue when cash is received, unless the donation have a "use or return" condition attached. If there is such a condition, then the donation is initially recorded as a liability on receipt and recognised as revenue when conditions of the donation are met.

Donated assets revenue

Revenue from donated assets is recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the value of the asset is readily obtainable and significant.

Advertising, marketing, administration, overhead and fundraising costs

These are expensed when the related service has been received.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks. Bank overdrafts are presented as a current liability in the statement of financial position..

Debtors and other receivables

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.



Budget figures

The budget figures are derived from the statement of intent as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tier 2 PBE Accounting Standards applied

The Trust has applied the following Tier 2 Accounting Standards in preparing its financial statements.

Grant expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Globe Theatre Trust has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Grants Approval Committee and the approval has been communicated to the applicant. The Globe Theatre Trust's grants awarded have no substantive conditions attached.

2 Donations, Fundraising and Other Similar Revenue

	Actual 2016	Actual 2015
Donations and Fundraising	1,151	10,443
NZ Guardian Trust	1,500	-
Pub Charity	8,646	-
Central Energy Trust	-	33,389
Community Organisation Grants Scheme	2,500	2,500
Other	820	-
Total Donations and Fundraising Revenue	14,617	46,332

3 Council Funding

	Actual 2016	Actual 2015
PNCC Grant	74,043	53,614
Total Grants Revenue	74,043	53,614

4 Sales of Goods and Services

	Actual 2016	Actual 2015
Theatre Rental	38,193	29,769
Tickets	13,060	11,000
Recoverable expenses	14,541	16,078
Other Sales	446	371
Total Sales Revenue	66,240	57,217

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8 Other Expenses

	Actual 2016	Actual 2015
Audit Fees	6,971	6,769
Bank Charges	226	134
Consulting and Accountancy	3,374	2,445
General Expenses	1,107	938
Insurance	2,438	2,044
Legal expenses	-	44
Secretarial Fees	4,125	-
Manager's Fee	-	25,778
Assistant Manager's Fee	-	24,793
	Actual 2016	Actual 2015
Professional Development	52	207
Project Expenses	1,122	1,177
Provision for impairment of Debt	330	-
Security	651	1,005
Subscriptions and compliance costs	731	1,087
Technician	1,211	3,342
Travel	715	1,375
Waste Disposal	1,234	1,044
Total Other Expenses	24,287	72,210

9 Bank Accounts and Cash

	2016	2015
Cash on hand	458	458
Non-profit current	16,246	16,058
Rapid Save (donations)	1,658	9,027
Total Cash and Cash Equivalents	18,363	25,543

10 Debtors and Prepayments

	2016	2015
Accounts Receivable	10,528	5,977
Less provision for impairment	(330)	-
GST Receivable	-	-
Prepayments	1,065	392
Sundry Debtors Accruals	180	-
Total Debtors and Other Receivables	11,443	6,369

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12 Creditors and Accrued Expenses

	2016	2015
Accrued Expenses	8,511	8,223
Revenue in Advance	880	-
PAYE Payable	1,341	-
Creditors	1,156	6,502
GST Payable	496	894
Total Creditors and Other Payables	12,384	15,619

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

13 Employee Costs Payable

	2016	2015
Holiday pay liability	2,855	-
Wages accrual	540	-
Total Employee Costs Payable	3,395	-

14 Unused Donations and Grants with Conditions

	2016	2015
Pub Charity Grant	-	5,000
Total Unused Donations and Grants with Conditions	-	5,000

Grants received in advance relate to funding received for the provision of specific development where conditions of the grant have not yet been satisfied.

15 Accumulated Surpluses

	2016	2015
Contributed Capital		
Balance at 1 July	100	100
Capital Contribution		
Balance at 30 June	100	100
Retained Surplus		
Balance at 1 July	271,388	287,567
Surplus/(Deficit) for the Year	(14,144)	(16,179)
Balance at 30 June	257,243	271,388
Total Equity	257,343	271,488

16 Capital Commitments and Operating Leases

The Trust has no capital commitments and no operating lease commitments (2015 \$nil).

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ASQ

Goods and services of \$953 (2015 \$86) were purchased from Trustee Russell Harris on normal commercial terms. At balance date, there was \$nil owing (2015 nil).

Goods and services of \$550 (2015 \$nil) were supplied to Trust employee Bruce Warwick on normal commercial terms and at balance date, there was \$nil owing (2015 nil).

Goods and services of \$2,703 (2015 \$nil) were purchased from Trust employee Bruce Warwick on normal commercial terms and at balance date, there was \$nil owing (2015 nil).

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2015 nil).

Trustees are not paid any remuneration. All remuneration paid to the staff is disclosed in Note 6. No other benefits were provided.

The Key Management Personnel is made up of seven Trustees, including the Chairperson, Treasurer and Board Secretary, and 3 part-time staff members.

19 Donated Goods and Services

No Donated Goods or Services were received (2015 nil) during the year.

20 Capital Management

The Trust's capital is its equity, which comprises Trust capital and retained surpluses. Equity is represented by net assets.

The Trust deed requires the Board of Trustees to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently. The Trust's equity is largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing the Trust's equity is to ensure that the Trust effectively achieves its objectives and purpose, whilst remaining a going concern.

21 Explanation of major variances against budget

REVENUE

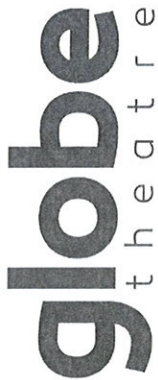
Income received from grants donations and fundraising was slightly ahead of budget at \$14,617 compared to a budgeted figure of \$12,000. This was due to success in applying for grants from Pub Charity, NZ Guardian Trust and Community Organisation Grants Scheme.

EXPENDITURE

The Trust Board employed staff for the first time in 2015/16. This recognised that our needs had changed as the new facility became fully operational and it was no longer possible to rely upon a contractual relationship. Expenditure recorded as "Employee related costs" replaces contractor's fees previously recorded in "Other Expenses".

Expenditure in "Administration and overheads" was lower than budget. The staff team is increasingly expert at managing the building and have achieved significant reductions in associated costs (cleaning and power) and an associated reduction in recoverable costs. Necessary maintenance to the lighting rig in Globe 1 has increased the expenditure under "Repairs and maintenance".





SHOWCASING OUR COMMUNITY

Address: 312 Main St / PO Box 132, Palmerston North
 Website: www.globetheatre.co.nz
 Email: info@globetheatre.co.nz
 Phone: 06 351 4409

STATEMENT OF SERVICE PERFORMANCE - FOR THE 12 MONTHS ENDED 30 JUNE 2016

1. Continue with the Theatre's Redevelopment Plans to ensure that the Theatre remains a first class Theatre for hire, providing a quality and accessible resource for community and professional hirers

Planned activities	Outputs (kPIs)			Outcome
	2014/15 target	2015/16 target	2016/17 target	
2015 and 2016: On-going fundraising for outstanding priorities.	Funding in place for priority 2 projects	Partly achieved: Priority 2 projects identified as fit out of kitchen for café bar and building a piano box to enable a baby grand piano to be moved on site Target \$25,000, to date \$14,000 achieved	Café/Bar and Piano Box completed. Funding in place for Accessible Walkway	Partly achieved. Piano Box completed. Funding in place for cafe/bar to be completed in 2016/17. Funding still being sought to match Council's contribution to an Accessible Walkway.
2015 and 2016 Review and monitor the technical inventory to prioritise further development	Ongoing implementation of the outcome of the review	Achieved: Asset register reviewed and updated during this year.	Ongoing implementation of the outcome of the review	Achieved. Inventory for Globe 1 and outstanding items requiring attention have been listed for Board consideration during 2016/17 and 2017/18.
2015 Prepare the Business Plan	Review of mission, vision and objectives once new auditorium is operating	Achieved: input into 2015/16 Statement of Intent	Monitoring of Business Plan as necessary.	Achieved. Operational review has been completed. Business Plan for 2016/17 has been submitted to PNCC as part of the SOI. Reports via staff team to be considered during 2016/17 for input into 2018/28 onwards.

Planned activities		Outputs (KPIs)		
		2014/15 target	Outcome	2015/16 target
2. Develop the relationship with key stakeholders to promote partnerships; increase the usage of the Theatre; ensuring the Theatre is accessible, inclusive and user-friendly				
2015 and 2016 Continue to renew and develop the Memorandum of Understanding with the Manawatu Theatre Society	Maintenance of Memorandum of Understanding, continued bookings from the Manawatu Theatre Society	Achieved: MTS have had 3 productions in the theatre (Calendar Girls, as part of the opening festival, Stiff for the Christmas show and Badjelly the Witch for the Easter school holidays show).	Maintenance of Memorandum of Understanding, continued bookings from the Manawatu Theatre Society	Achieved. MTS put on six shows during 2015/16: The Vicar of Dibley, Muppet Mayhem, Borscht, Quilt, Kiwi Bop and Corpsing.
2015 and 2016 Develop a Memorandum of Understanding arrangement with regular users and key community groups	Maintenance of Memorandum of Understanding arrangements, increasing the number as opportunities arise	Achieved: Formal relationships have been established with all existing regular users. One new regular user has been established during the year.	Maintenance of Memorandum of Understanding arrangements, increasing the number as opportunities arise	Achieved. All regular users have maintained their use of the theatre. The MOU arrangement has not extended beyond MTS. Some issues over tailoring the MOU to meet needs of individuals groups.
2015 and 2016 Seek additional hirers for the Theatre, including a wider customer base related to the new auditorium space	Capturing the details of the users, both existing and new, on the Theatre's hirer database	Partly achieved/ongoing: Hirers details captured through Xero accounting system, not all details are up to date. Booking forms have been developed to capture this information more completely.	Capturing the details of the users, both existing and new, on the Theatre's hirer database	Achieved. Updating of hirers details through Xero is ongoing. Booking forms are in the process of being transferred to the quotes facility in Xero.



3. Achieve growth to meet usage/performance nights and rental income targets			
Planned activities	Outputs (KPIs)		
	2014/15 target	Outcome	2015/16 target
2015 and 2016 Ongoing promotion and monitoring of usage	120 performance nights and 240 usage nights. Monthly usage per auditorium operating at full capacity is 20 usage nights and 10 performance nights per month. Assumes no additional use and 20% of existing use moves from the 200 seater to the 100 seater	Achieved: 129 performance nights and 192 usage nights. The number of performance nights was exceeded although the overall usage did not quite meet the target. The Trust Board notes that Globe 2 was not fully operational for the first two months of the year (during the busiest time of the year) and that this contributed to the slight under achievement of overall usage.	150 performance nights and 230 usage nights
2015 and 2016 Computerised database of Theatre hirers, including details of technical requirements etc	System developed as necessary	Partly achieved/ongoing: The booking forms will add to these details over time.	System developed as necessary
2015 and 2016 Computerised database of Theatre audience/patrons	Increase in the number of patrons on the database	747 names and email addresses captured by Patronbase 122 "Friends of the Globe" Total: 869	Increase in the number of patrons on the database
			Achieved: 151 performance nights and 246 usage nights. Note: A performance night refers to events where an audience comes to watch a production of performing arts. A usage night refers to all other uses and includes rehearsals, set-up time, dark nights (when the theatre is set up for a production so that no-one else can hire it but no performance takes place) meetings and exhibitions.
			Partly achieved/ongoing. Systems still being developed and implemented.
			Achieved: 1,217 names and email addresses captured by Patronbase 122 "Friends of the Globe" Total: 1339

3. Achieve growth to meet usage/performance nights and rental income targets			
Planned activities	Outputs (KPIs)		
	2014/15 target	Outcome	2015/16 target
2015 Introduction of a computerized booking and invoicing system	Booking and invoicing system fully operational. Customer feedback monitored and rated satisfactory or better	Partly achieved: Invoicing system is in place. Improvement of the system to link booking forms to invoicing is required. This will form part of the operational review. Customer feedback needs to be more regularly collected and collated.	n/a
2015 Maintenance programme reviewed	Updated as necessary and carried out as required	Achieved.	n/a