

# Annual Report

1 April 2019 to 31 March 2020



Community  
Waikato

He piko he kainga

**Our Mission**

**Fostering the development of skills, knowledge and connections.**

Ta matou mahi  
 Tona piringa katoa, ko te hurahia te whakaaronui  
 Mai i te tau, i te Marama, ia rangi  
 Ko te whakato kakano te mahi  
 Ko te whakakii kete matauranga te hiahia  
 Ko te hapai, ko te maia i te huarahi whakamua  
 Kia tau ki te taumata e whakaarotia ana  
 Tona piringa katoa, ko te hurahia te whakaaronui  
 Tihei Mauri ora.

Our job is to unearth the wisdom  
 Through the years, months and each day  
 Our role is to plant seeds  
 To fill baskets of knowledge for everyone's benefit  
 To support and enhance the way forward  
 To reach towards the pinnacle of what we think and do  
 Gathered together under our mantle  
 Working together, unearthing the wisdom  
 Behold, it is the breath of life

Buddy Te Whare  
 Kaumatua  
 2001- 2009

*In loving memory of Buddy (Morehu) Te Whare MNZM  
 1-10-1937 to 19-3-2009*



**Community  
 Waikato  
 Team**

**Kaumatua**

Taki Turner

**Kuia**

Ratauhinga Turner



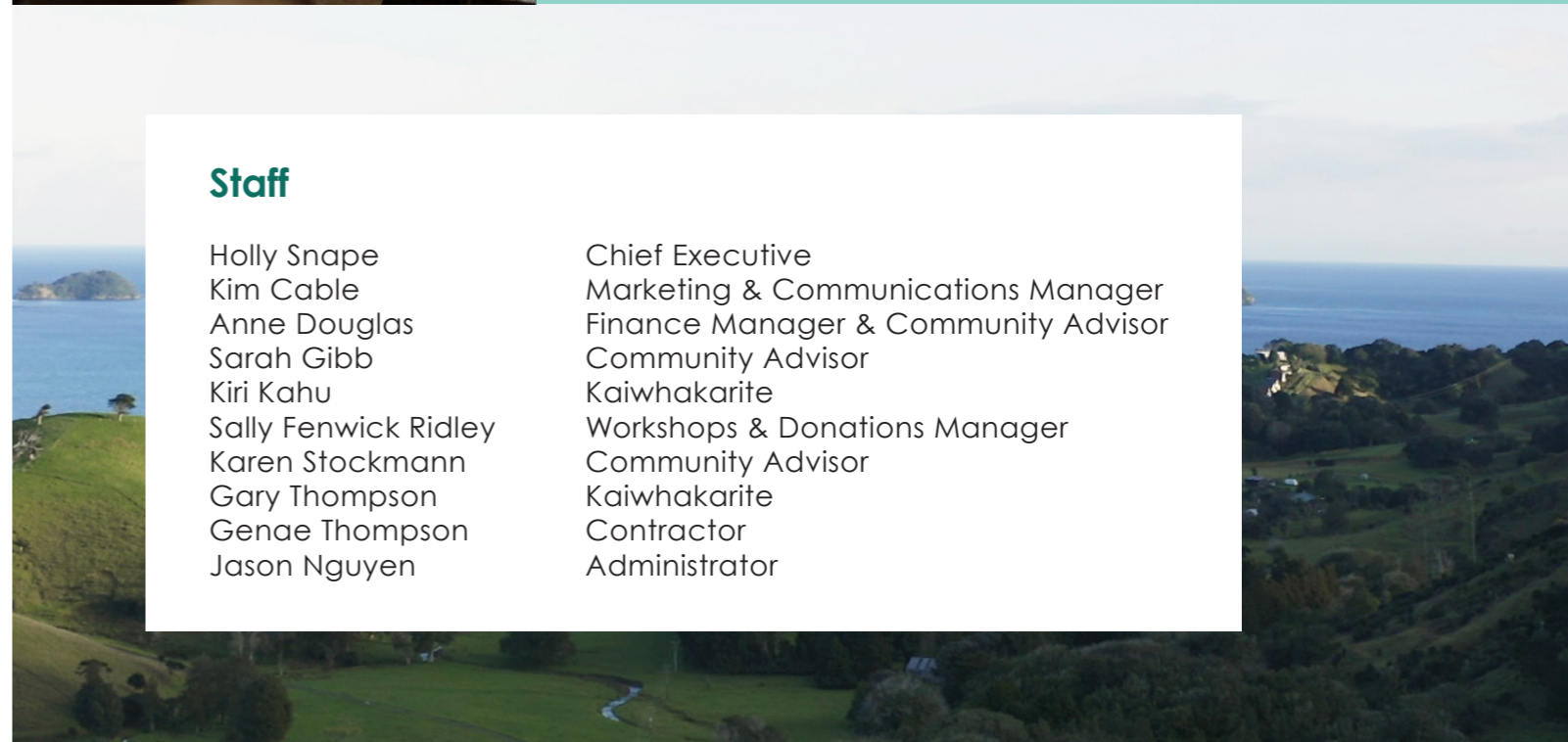
**Trustees**

- |                  |                      |
|------------------|----------------------|
| Erana Brewerton  | Resigned March 2020  |
| Tony Douglas     |                      |
| Amanda Hema      | Resigned August 2019 |
| Kim Holt         |                      |
| Peter Humphreys  |                      |
| Alison Nation    |                      |
| Ngira Simmonds   | Chairperson          |
| Lenadeen Simpson | Resigned March 2020  |



**Staff**

- |                      |                                     |
|----------------------|-------------------------------------|
| Holly Snape          | Chief Executive                     |
| Kim Cable            | Marketing & Communications Manager  |
| Anne Douglas         | Finance Manager & Community Advisor |
| Sarah Gibb           | Community Advisor                   |
| Kiri Kahu            | Kaiwhakarite                        |
| Sally Fenwick Ridley | Workshops & Donations Manager       |
| Karen Stockmann      | Community Advisor                   |
| Gary Thompson        | Kaiwhakarite                        |
| Genae Thompson       | Contractor                          |
| Jason Nguyen         | Administrator                       |



## Chair Report

**Ko hea, ko hea te maunga whakarongo hau e mihi nei  
nekeneke mai, nukunuku mai.  
Kua whakataukitia  
Ko Tīfirangi ki runga,  
Ko Ngāti Oneone ki te whenua  
Ko Te Eketuoterangi te tangata,  
Tihei mauri ora.**

It is with pleasure I present my final report as Chair of Community Waikato feeling privileged to have been involved in such an organisation.

2019 was an exciting and challenging year as we turned our focus to review our strategic objectives, goals, policies and filling vacancies both staff and board members.

One of the Board's aspirations was to be seen as a leader in the sector and therefore we had to do a lot of reflecting on our own strategic planning practices and build strategic awareness. The sub groups catching up for coffee, we had joint workshops with staff and then separate workshops. At the end of the process what we found out was that the board and staff's thinking was very similar. Both board and staff had the passion, desire and commitment to achieve our vision of "Thriving Communities".

We recognise as a board that Strategic awareness is the key to perceiving and receiving unlimited possibilities and to seize opportunities.

Like other NGO's we have the perpetual challenge of funding. It is always difficult for organisations to be asked to provide services when it is under resourced. Without the generosity of philanthropic organisations and government funding, Community Waikato's work could not continue. I therefore particularly want to thank Trust Waikato, Lottery and COGS, WEL Energy, Hamilton City Council, DV Bryant for

your trust and continuous support. I also want to acknowledge the relationship we have with the Tindall Foundation and Len Reynolds Trust, who are now administering their fund that we once supported them with.

I will now pay tribute to my Deputy Chair Erana Brewerton who has completed her term on the board. Thank you for your generosity and your amazing contribution that you have made to the region and in particular Community Waikato.

My time has come to an end after seven years, it is time to move on and allow others to lead, to support and serve this Mighty Waikato Region. I have been on a journey trying to disrupt the current thinking as we want change that might be defined as revolutionary. Just imagine if we could be revolutionary. Firing up imaginations with innovation and meaningful outcomes for the communities we live in. How liberating that would be. Keep dreaming together and you will achieve, I hope I have laid the foundation for you, not as a final stance but as a stepping stone for better things to come.

In saying thanks, I could not fail to mention the dedicated, amazing and passionate staff of Community Waikato. Holly and her team have worked both internally and externally with passion and drive during the year but in particular during COVID 19.

Taki and Ratau our kaumaatua, I want to thank you two for always being there for us, your commitment, enthusiasm and your aroha.

I conclude my report by thanking you the community for your unwavering support of our organisation. There is still much to do, we still need to sought out opportunities and ways to building long-term resilience in the sector. It is our job to empower and resource our communities to achieve their aspirations. Greatness doesn't happen without trying to achieve anything.

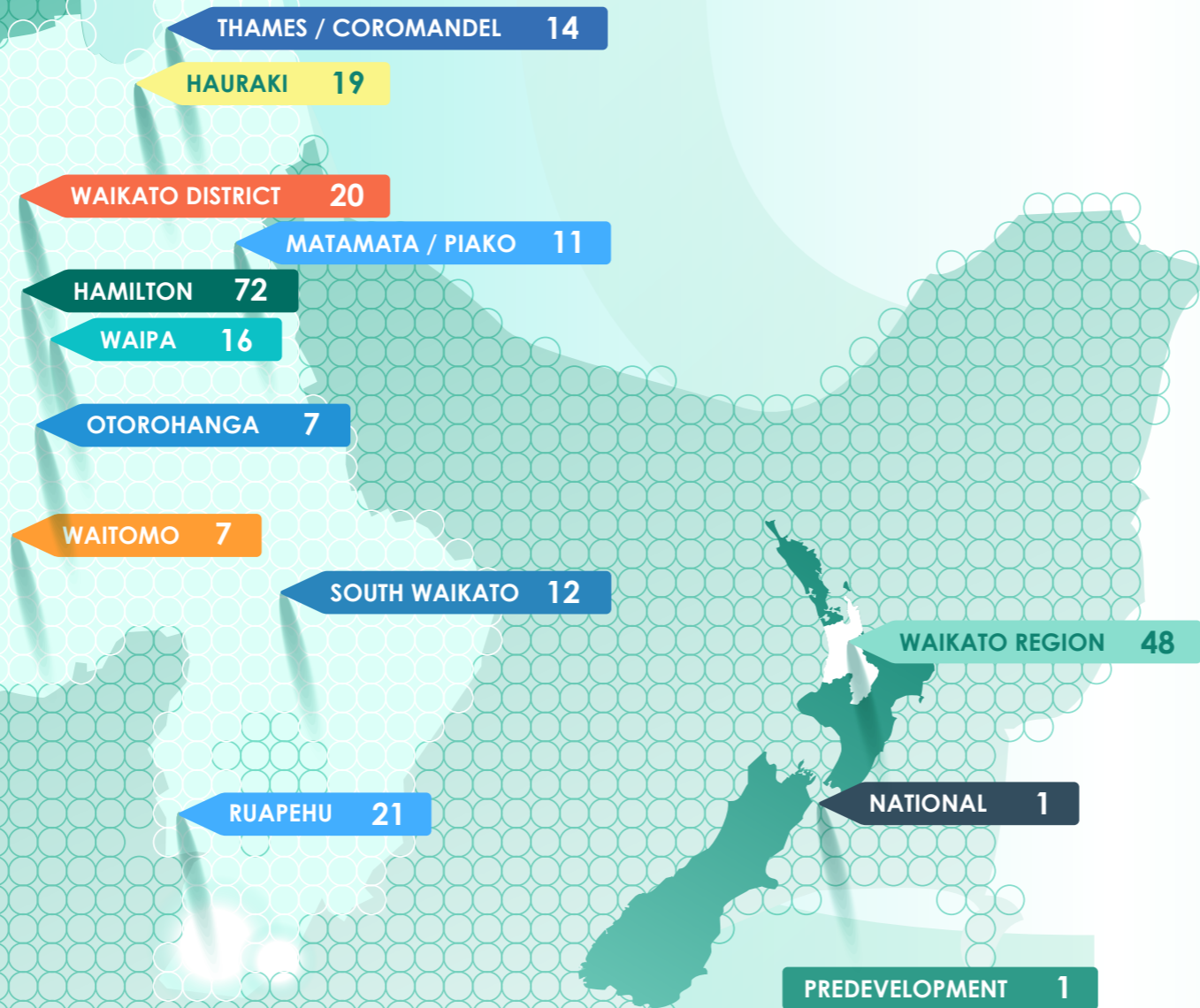
Lenadeen Simpson

**Ka hoki au ki tōku whare ki  
Te Poho o Rāwiri  
Ko Tūranganui ā kiwa e  
tere rā,  
Ko Te Toka a Taiau.  
Ki te mauri rā o tōku iwi,  
Te mana o te kupu, o te  
kōrero,  
Ka puta ki te whaiao,  
Ki te ao mārama,  
Tēnā koutou, tēnā koutou  
kaōa.**

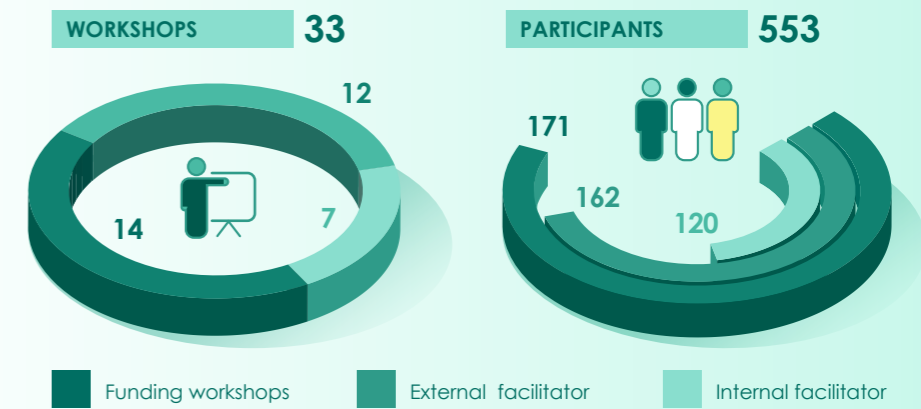


# Chief Executive Report

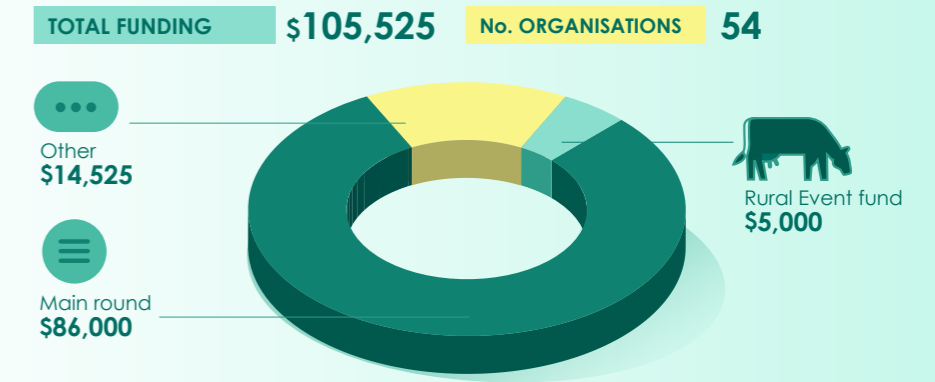
## Number of Advisory Services provided 1/4/2019 to 31/3/2020



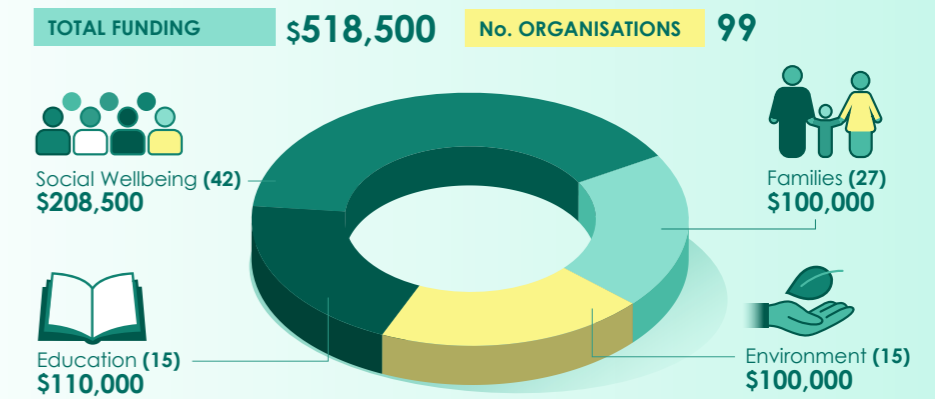
## Number of Workshops and Participants >



## Tindall Foundation Grants >



## Len Reynolds Trust Grants >

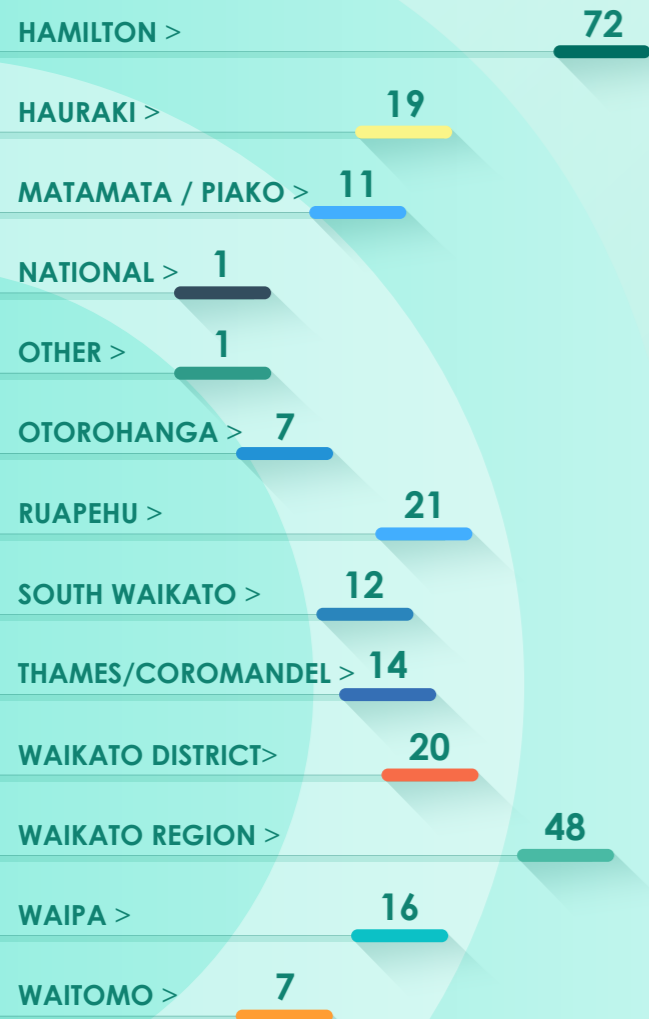


# Chief Executive Report

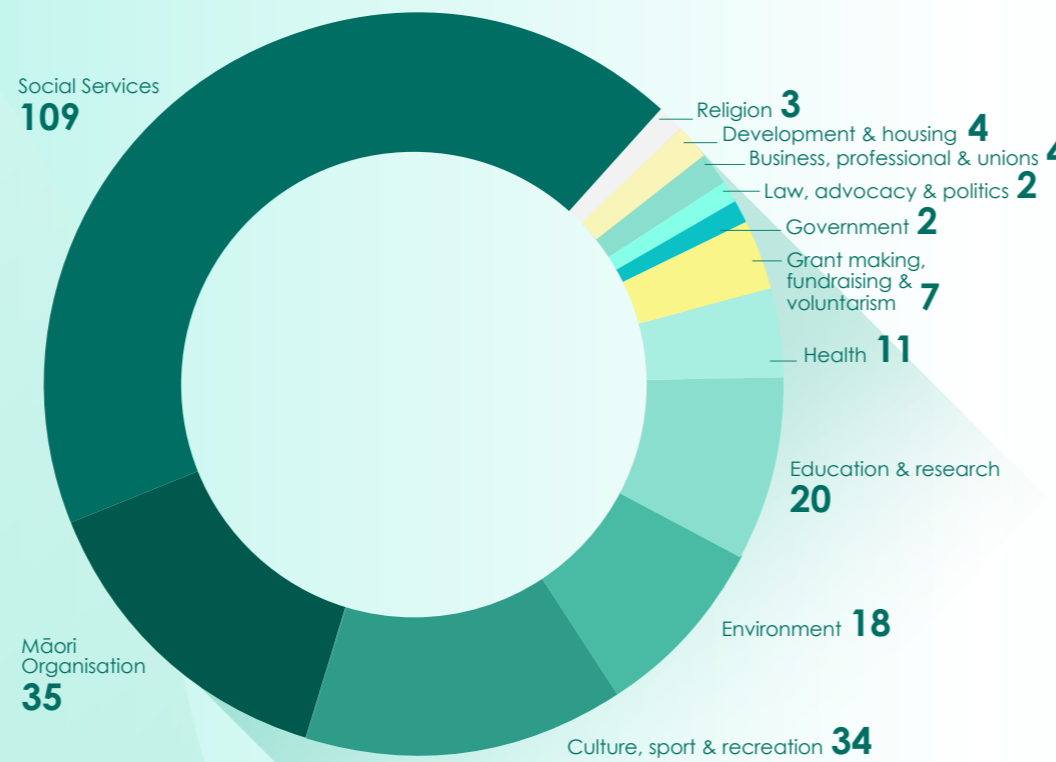
## Annual Statistics of Provided Services

1/4/2019 to 31/3/2020

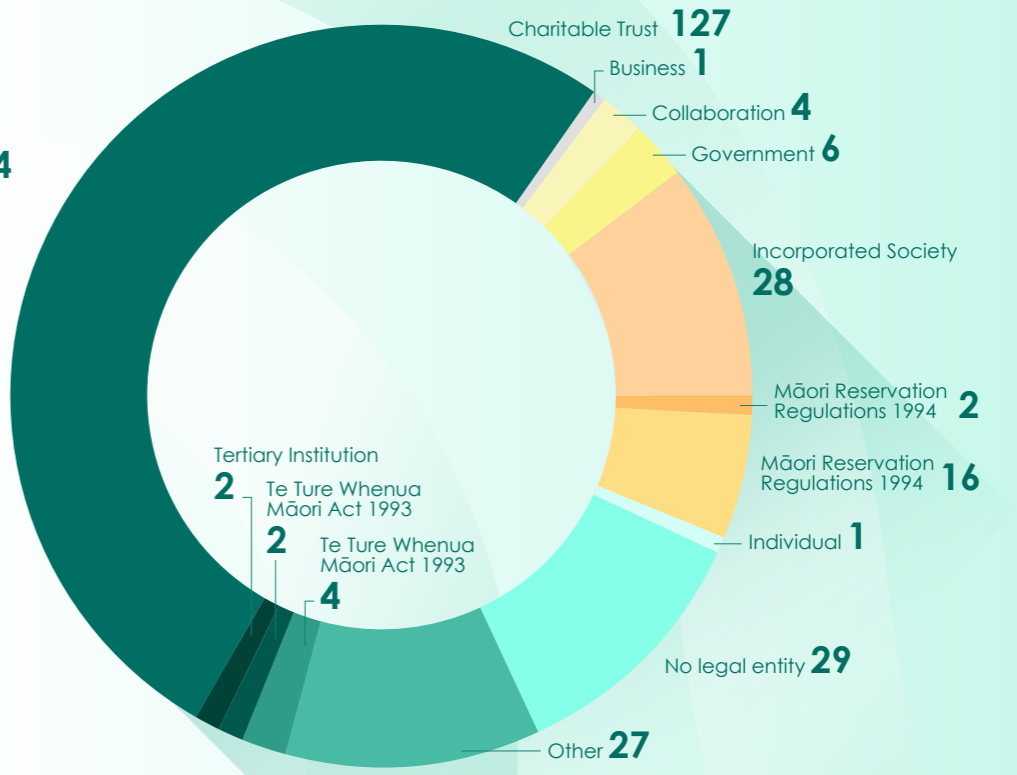
### Regions > TOTAL 249



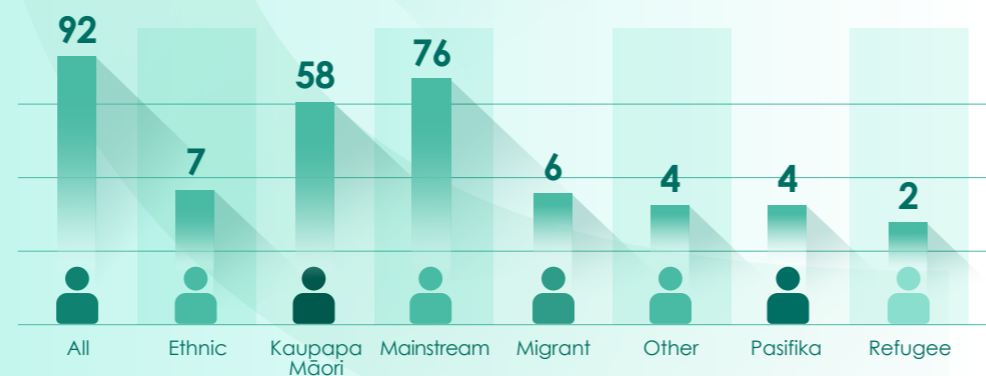
### Sectors > TOTAL 249



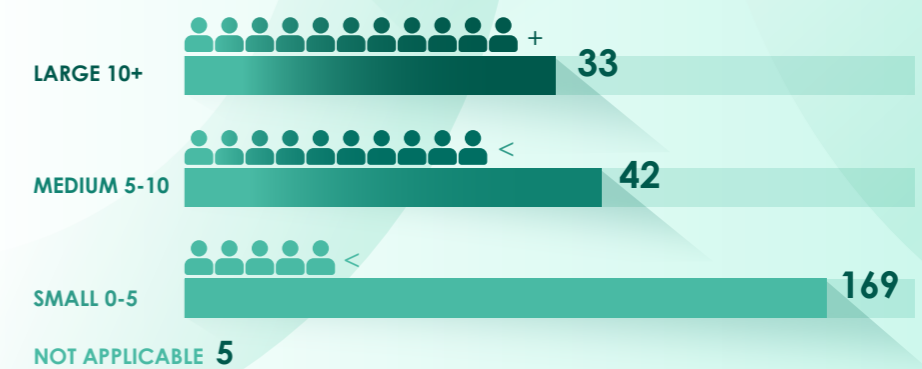
### Legal Status > TOTAL 249



### Ethnicity > TOTAL 249



### Organisation Size > TOTAL 249





Performance Report



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# Performance Report

The Community Waikato Trust  
As at 31 March 2020



## Entity Information

### The Community Waikato Trust For the year ended 31 March 2020

The core business of Community Waikato is supporting strong communities. We are a charitable trust providing capacity building, strengths enhancing services for community organisations throughout the Waikato region. We work to strengthen community organisation so that they can be effective and sustainable to maintain social well being within their own communities.

#### Legal Name of Entity

The Community Waikato Trust

#### Entity Type and Legal Basis

Charitable Trust

#### Registration Number

CC 24579

#### Entity's Purpose or Mission

##### Thriving Communities

Fostering the development of skills, knowledge and connections of community organisations in the Waikato region.

#### Entity Structure

Community Waikato has volunteer board members:

Tony Douglas  
Kim Holt  
Peter Humphreys  
Alison Nation  
Ngira Simmonds **Chairperson**

Lenadeen Simpson (resigned March 2020)  
Erana Brewerton (resigned March 2020)  
Amanda Hema (resigned August 2019)

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

Community Waikato's activities are funded by grants from various funding bodies. A key source of funding comes from Trust Waikato.

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

Community Waikato's main method of raising funds is by submitting funding applications throughout the year to statutory and philanthropic funders.

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

Community Waikato board is made up of volunteers.

#### Entity Information

#### Physical & Postal Address

33 Victoria Street, Hamilton Central, Hamilton, Waikato, New Zealand, 3204

PO BOX 1367, Waikato Mail Centre, Hamilton, Waikato, New Zealand, 3240



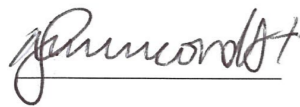


## Approval of Financial Report

### The Community Waikato Trust For the year ended 31 March 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Community Waikato for year ended 31 March 2020.

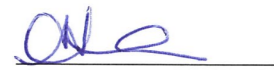
APPROVED



Ngira Simmonds

Trustee/Chair

Date 07/08/2020



Alison Nation

Trustee/Treasurer

Date 07.08.2020

## Statement of Service Performance

### The Community Waikato Trust For the year ended 31 March 2020

#### Description of Entity's Outcomes

The core business of Community Waikato is supporting strong communities. We are a charitable trust providing capacity building, strengths enhancing services for community organisations through the Waikato region. We work to strengthen community organisations so that they can be effective and sustainable to maintain social well being within their own communities.

Community Waikato works one to one with community organisations to support their capacity and we provide training, support and advice to organisations about: governance, management, planning (operations, strategic, financials and funding), financial systems, funding applications, accountability, legal structures, risk management, compliance and some employment matters.

We are a Fund Manager for the Tindall Foundation and the Len Reynolds Trust and distribute funds to social service community organisations throughout the Waikato region.

The outcomes for our community are that individuals and organisations have increased knowledge and skills. Organisations are more confident, connected and strengthened by the knowledge and skills provided through Community Waikato support along with organisations have greater capacity (more sustainable, robust, better systems and governance) because of Community Waikato support.

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

Community Waikato Advisory Service	2020	2019
Hamilton	72	80
Hauraki	19	12
Matamata/Piako	11	10
Otorohanga	7	9
Ruapehu	21	20
South Waikato	12	11
Thames Coromandel	14	16
Waikato	20	26
Waipa	16	17
Waitomo	7	7
Waikato region	48	45
Other regions/National	1	1
Pre development	1	2
<b>Total no of organisations worked with:</b>	<b>249</b>	<b>256</b>



## Statement of Service Performance

Community Waikato training	2020 Number of courses	2020 Number of participants	2019 Number of courses	2019 Number of participants
Short course (external facilitator)	12	162	10	140
Short course (internal facilitator)	7	120	7	102
Funding workshops	14	171	21	365

Tindall Foundation Grants	2020	2019
Number of organisations funded	54	73
Main Funding round	\$86,000	\$86,550
Rural Event fund	\$5,000	\$10,000
Other	\$14,525	
<b>Total</b>	<b>\$105,525</b>	<b>\$96,550</b>
<b>Len Reynolds Trust Grants</b>		
Number of organisations funded	99	109
Families (27 organisations)	\$100,000	\$115,000
Environment (15 organisations)	\$100,000	\$105,200
Education (15 organisations)	\$110,000	\$115,000
Social well being (42 organisations)	\$208,500	\$236,000
<b>Total</b>	<b>\$518,500</b>	<b>\$571,200</b>

## Statement of Financial Performance

The Community Waikato Trust  
For the year ended 31 March 2020

	NOTES	2020	2019
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	1,570,710	1,377,828
Revenue from providing goods or services	1	164,070	59,227
Interest, dividends and other investment revenue	1	16,122	10,627
Other revenue	1	28,560	7,600
<b>Total Revenue</b>		<b>1,779,461</b>	<b>1,455,282</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	689,379	569,048
Costs related to providing goods or service	2	264,932	181,868
Grants and donations made	2	696,736	677,206
Other expenses	2	19,716	20,959
<b>Total Expenses</b>		<b>1,670,764</b>	<b>1,449,081</b>
<b>Surplus/(Deficit) for the Year</b>		<b>108,697</b>	<b>6,201</b>



This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

## Statement of Financial Position

The Community Waikato Trust  
As at 31 March 2020

	NOTES	31 MAR 2020	31 MAR 2019
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank accounts and cash</b>			
Bank accounts and cash	3	167,024	360,662
Term Deposits	3	337,482	87,483
<b>Total Bank accounts and cash</b>		<b>504,506</b>	<b>448,145</b>
Debtors and prepayments	3	12,035	24,420
<b>Total Current Assets</b>		<b>516,541</b>	<b>472,565</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	121,979	55,366
<b>Total Non-Current Assets</b>		<b>121,979</b>	<b>55,366</b>
<b>Total Assets</b>		<b>638,520</b>	<b>527,931</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	88,949	61,542
Other current liabilities	4	190,047	215,563
<b>Total Current Liabilities</b>		<b>278,996</b>	<b>277,105</b>
<b>Total Liabilities</b>		<b>278,996</b>	<b>277,105</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>359,524</b>	<b>250,826</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	7	359,524	250,826
<b>Total Accumulated Funds</b>		<b>359,524</b>	<b>250,826</b>

## Statement of Cash Flow

The Community Waikato Trust  
For the year ended 31 March 2020

	2020	2019
<b>Statement of Cash Flows</b>		
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	1,556,695	1,441,231
Receipts from providing goods or services	167,012	47,875
Interest, dividends and other investment receipts	15,063	1,415
GST	-	4,632
<b>Total Cash was received from:</b>	<b>1,738,770</b>	<b>1,495,153</b>
<b>Cash was applied to:</b>		
Payments to suppliers and employees	926,396	796,053
Donations or grants paid	696,736	597,663
<b>Total Cash was applied to:</b>	<b>1,623,132</b>	<b>1,393,716</b>
<b>Total Cash Flows from Operating Activities</b>	<b>115,638</b>	<b>101,437</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Receipts from sale of property, plant & equipment	48,869	11,305
Receipts from decrease of Term Deposits	-	-
<b>Total Cash was received from:</b>	<b>48,869</b>	<b>11,305</b>
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	108,145	-
Payments to increase Term Deposits	250,000	-
<b>Total Cash was applied to:</b>	<b>358,145</b>	<b>-</b>
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(309,276)</b>	<b>11,305</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(193,638)</b>	<b>112,742</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	360,662	247,920
Cash and cash equivalents at end of period	167,024	360,662
<b>Net change in cash for period</b>	<b>(193,638)</b>	<b>112,742</b>



This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



## Statement of Accounting Policies

### The Community Waikato Trust For the year ended 31 March 2020

#### 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.

#### 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

Community Waikato 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.

#### 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

### The Community Waikato Trust For the year ended 31 March 2020

	NOTES	2020	2019
<b>1. Analysis of Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Blue Sky Community Trust		-	1,000
Community Org Grant Scheme (Cogs)		31,500	26,000
D V Bryant Trust Board		-	15,000
Office of Ethnic Affairs		-	3,500
Donations		-	1,250
Hamilton City Council		20,000	20,000
Len Reynolds Trust		639,500	693,075
Lion Foundation		-	2,500
Lottery Grants Board		50,000	50,000
Tindall Foundation		87,064	85,845
Tindall Foundation Mgmt fee		11,609	11,446
Tindall Foundation projects		29,021	28,615
Trust Waikato		650,000	500,000
Waikato Regional Council Hamilton		3,000	3,000
Wel Energy Trust		30,000	-
Unspent grant funding current year	4	(135,047)	(154,063)
Unspent grant income b/fwd from previous year		154,063	90,660
<b>Total Donations, fundraising and other similar revenue</b>		<b>1,570,710</b>	<b>1,377,828</b>
<b>Revenue from providing goods or services</b>			
CW Back Office services		200	230
CW car park hireage - Bruntons		2,640	2,541
CW Charge for service		5,398	7,551
Conference 19		81,162	-
Marae Development Plan		41,199	-
CW Office lease - NZCTU		12,000	12,000
CW resource development		3,250	6,214
CW Venue Hire		488	6,213
CW representation		3,888	1,507
CW Workshop - All Income		13,845	22,971
<b>Total Revenue from providing goods or services</b>		<b>164,070</b>	<b>59,227</b>
<b>Interest, dividends and other investment revenue</b>			
Interest Income		16,122	10,627
<b>Total Interest, dividends and other investment revenue</b>		<b>16,122</b>	<b>10,627</b>
<b>Other revenue</b>			
Depreciation Recovered		28,560	7,600
<b>Total Other revenue</b>		<b>28,560</b>	<b>7,600</b>



## Notes to the Performance Report

	NOTES	2020	2019
<b>2. Analysis of Expenses</b>			
<b>Volunteer and employee related costs</b>			
ACC		1,047	1,160
Coaching & Mentoring		1,934	2,510
Contractor - Genae Thompson MDP		8,580	-
Professional development		21,196	3,813
Salaries		654,717	560,168
Team building		1,905	1,397
<b>Total Volunteer and employee related costs</b>		<b>689,379</b>	<b>569,048</b>
<b>Costs related to providing goods or services</b>			
Accounting & Payroll		1,119	956
Advertising & marketing		1,728	208
Health & Safety Resource		3,687	86
Audit		4,506	4,420
Bank Fees		202	293
Cleaning		4,818	4,310
Computer Consumables & Equipment		550	1,052
Conference 2019		67,920	-
Covid-19 expenses		49	-
CW Advisory Service - Accom & Meals		1,360	-
CW Workshop - Expenses		15,187	17,599
Electricity & Gas		4,459	4,116
General Expenses		555	942
Governance		3,458	1,992
Insurance		9,843	7,821
IT Support & Maintenance		9,136	7,538
Kaumatua Services		4,800	4,800
Kumara Vine Newsletter		2,185	2,192
Lease - Anglican Diocese		58,000	58,000
Legal expenses		552	1,650
Loss on Disposal		1,507	-
Mental Health Scholarship		2,500	500
Virtual Hub project (TW)		-	2,794
Motor Vehicle Expenses		19,138	20,680
Network Meetings		2,085	3,823
Office Stationery & Resources		6,270	1,133
Paper and Photocopier		7,174	8,263
Postage		251	174
Rates - HCC		1,988	2,345
Recruitment		260	518
Repairs and Maintenance		7,059	1,363
Resources		-	514
Salesforce CRM software & fees		3,280	3,387
Salesforce CRM support		3,156	3,823
Security		930	1,240
Subscriptions		2,031	1,025



## Notes to the Performance Report

	NOTES	2020	2019
Tea & Coffee		20	434
Te Reo classes		-	1,851
Telephone		5,409	4,961
Vehicle Lease		5,739	-
Virtual Hub Project		-	2,337
Website		1,204	1,346
Website (rural)		818	1,383
<b>Total Costs related to providing goods or services</b>		<b>264,932</b>	<b>181,868</b>
<b>Grants and donations made</b>			
Len Reynolds Grants		518,500	571,200
Len Reynolds projects		51,255	8,814
Tindall Foundation Grants		86,000	86,550
Tindall Projects		40,981	10,642
<b>Total Grants and donations made</b>		<b>696,736</b>	<b>677,206</b>
<b>Other expenses</b>			
Depreciation		19,716	20,959
<b>Total Other expenses</b>		<b>19,716</b>	<b>20,959</b>

	NOTES	2020	2019
<b>3. Analysis of Assets</b>			
<b>Bank accounts and cash</b>			
Westpac 00		117,550	18,668
Westpac 021		312	200,308
Westpac 20 - Reserve Fund		49,162	141,687
<b>Total Bank accounts and cash</b>		<b>167,024</b>	<b>360,662</b>
<b>Term deposits</b>			
Term Deposit		317,819	67,820
Mental Health Term Investment 081		19,663	19,663
<b>Total Term deposits</b>		<b>337,482</b>	<b>87,483</b>
<b>Debtors and prepayments</b>			
Accounts Receivable		9,139	12,082
Prepayments - Conference 2019		-	11,555
Accrued Interest		1,434	375
GST		1,462	408
<b>Total Debtors and prepayments</b>		<b>12,035</b>	<b>24,420</b>

	NOTES	2020	2019
<b>4. Analysis of Liabilities</b>			
<b>Creditors and accrued expenses</b>			
Accounts Payable		34,689	29,887
Accrued Audit fee		5,200	5,200
Accrued Holiday Pay		30,558	14,627
Accrued Wages		17,437	10,098



## Notes to the Performance Report

	NOTES	2020	2019
Sundry Accruals		1,065	1,730
<b>Total Creditors and accrued expenses</b>		<b>88,949</b>	<b>61,542</b>
<b>Other current liabilities</b>			
Rounding		-	-
<b>Total Other current liabilities</b>		<b>-</b>	<b>-</b>
<b>Other current liabilities</b>			
Grants Unspent		135,048	154,063
Revenue Received in Advance		55,000	61,500
<b>Total Other current liabilities</b>		<b>190,048</b>	<b>215,563</b>

	NOTES	2020	2019
<b>5. Property, Plant and Equipment</b>			
<b>Motor Vehicles</b>			
Vehicles owned		82,525	120,710
Accumulated depreciation - vehicles owned		(5,777)	(100,400)
<b>Total Motor Vehicles</b>		<b>76,748</b>	<b>20,310</b>
<b>Fixtures and Fittings</b>			
Furniture and fittings owned		78,588	74,058
Accumulated depreciation - furniture and fittings owned		(56,662)	(52,917)
<b>Total Fixtures and Fittings</b>		<b>21,926</b>	<b>21,141</b>
<b>Office Equipment</b>			
Plant and machinery owned		111,392	123,155
Accumulated depreciation - plant and machinery owned		(88,088)	(109,240)
<b>Total Office Equipment</b>		<b>23,305</b>	<b>13,915</b>
<b>Total Property, Plant and Equipment</b>		<b>121,979</b>	<b>55,366</b>

Property, Plant & Equipment are stated at cost less accumulated depreciation.

Depreciation is charged on an appropriate basis so as to write off the cost of the asset to their residual value over their expected economic lives. The rates and basis of Depreciation are as follows

Motor Vehicles	31.2% DV
Fixtures & Fittings	11.4% - 39.6% DV
Office Equipment	11.4% - 60% DV

#### 6. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2019 (Last year - Nil).

	NOTES	2020	2019
<b>7. Accumulated Funds</b>			
<b>Accumulated Funds</b>			
Opening Balance		250,826	244,625
Accumulated surpluses or (deficits)		108,697	6,201
<b>Total Accumulated Funds</b>		<b>359,524</b>	<b>250,826</b>
<b>Total Accumulated Funds</b>		<b>359,524</b>	<b>250,826</b>



## Notes to the Performance Report

	NOTES	2020	2019
<b>8. Commitments</b>			
<b>Commitments to lease or rent assets</b>			
Car Lease Mazda MDS759		11,956	-
Photocopier lease		6,788	4,491
Building lease		120,833	58,000
<b>Total Commitments to lease or rent assets</b>		<b>139,577</b>	<b>62,491</b>

	Vehicle	Photocopier	Building	Total
Commitments to Lease				
1 year	5,739	2,545	58,000	66,284
2-5 years	6,217	4,243	62,833	73,293
5+ years	0	0	0	0
<b>Total</b>	<b>11,956</b>	<b>6,788</b>	<b>120,833</b>	<b>139,577</b>

#### 9. Related Parties

There were no transactions involving related parties during the financial year.

#### 10. Events After the Balance Date

The spread of the Covid-19 Virus has affected the operations of this entity. At the time of the audit the full affect of the Covid-19 Virus is unknown.

The trustees believe at the time of the audit that this entity can continue to operate as a going concern assuming New Zealand continues its positive course of minimising the affect of the virus. (Last year - Nil).

#### 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



## Independent Auditor's Report

### The Community Waikato Trust

### For the year ending 31 March 2020

To the Board of The Community Waikato Trust

#### Opinion

I have audited the performance report. The performance report provides information about the past financial performance of The Community Waikato Trust and its financial position as at 31 March 2020.

#### **In my opinion, the accompanying performance report**

- complies with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) in New Zealand.
- gives a true and fair view of the financial position of The Community Waikato Trust as at 31 March 2020 and its financial performance for the year ended on that date.

#### **The performance report in the above opinion includes:**

- the statement of financial position as at 31 March 2020.
- the entity statement, the service performance, statement of financial performance, statement of cash flows, statement of accounting policies and notes to the performance report for the year ending 31 March 2020.

#### **Additionally, in my opinion**

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.

#### Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing (New Zealand). My responsibilities under those standards are further described in the Auditor's Responsibility section of this audit report.

Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material mis-statement.

Other than my capacity as auditor I have no relationship with, and am independent of The Community Waikato Trust

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Responsibilities of the Board

The Board is responsible for the preparation of the performance report that give a true and fair view of the matters to which they relate and in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) in New Zealand and for such internal control as it determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report the Board is responsible on behalf of The Community Waikato Trust for assessing the ability of The Community Waikato Trust to operate as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting.

#### Auditor's Responsibility

My objective is to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with International Standard on Auditing (New Zealand) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decision of users taken on the basis of the performance report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material mis-statement of the performance report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the performance report that give a true and fair view of the matters to which they relate 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 entity's internal control.

The audit includes performing procedures to obtain evidence about evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.

I conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

I communicate with management and the governing body regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Mark Campbell CA, B Com  
Campbell and Campbell Accounting Consultants  
Hamilton

7 August 2020



# Thank you



## Thanks to our funders

- Community Organisation Grant Scheme
- D V Bryant Trust
- Hamilton City Council
- Len Reynolds Trust
- Lottery Grants Board
- Tindall Foundation
- Trust Waikato
- Waikato Regional Council
- Wel Energy Trust





**Community  
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