



COMMUNITY  
WAIKATO

*"Thriving Communities"*  
Hapori Mauriora

# ANNUAL REPORT

2019



## 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 2018-2019

Kaumatua  
**Taki Turner**

Kuia  
**Ratauhinga Turner**

Trustees  
**Clint Baddeley**  
**Lenadeen Simpson**  
**Erana Brewerton**  
**Melissa Gibson**  
**Amanda Hema**  
**Alison Nation**  
**Kim Holt**  
**Peter Humphreys**  
**Ngira Simmonds**

Staff  
**Holly Snape**  
**Kim Cable**  
**Robyn Couchman**  
**Anne Douglas**  
**Sally Fenwick Ridley**  
**Sarah Gibb**  
**Karen Stockmann**  
**Gary Thompson**  
**Aroha Waetford**

**Resigned June 2018 Chairperson**  
**Chairperson**

**Resigned November 2018**

**Chief Executive**  
**Marketing & Communications Manager**  
**Administration Support**  
**Administration Manager**  
**Training & Funding Manager**  
**Community Advisor**  
**Community Advisor**  
**Kaiwhakarite**  
**Community Advisor**





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

**It is my privilege to report on the activities of Community Waikato for the year ended 31 March 2019.**

2018-19 was an exciting and challenging year as we turned our focus to review our strategic goals, policies and filling vacancies only to lose two board members. Staff and trustees created together opportunities to learn and work in a different way to strengthen our organisation. We are on a journey of ensuring that we are fit to serve our diverse communities.

The challenge of time and human resources still impacts. There is still the perpetual challenge of funding. It is always difficult when we are asked to provide services when there are gaps in communities that have been left by government and politicians. Without the generosity of philanthropic organisations and government funding Community Waikato's work could not continue. I therefore want to thank Lottery and COGS, WEL Energy Trust, Hamilton City Council, DV Bryant Trust for your trust and continuous support. I also want to acknowledge the relationship we have with the Tindall Foundation and the Len Reynolds Trust.

I want to this year in particular pay a special tribute to Trust Waikato, for their unwavering support since our inception. For us to service the region better we needed a little more resource and you took up the challenge and invested in our growth and development and we are forever grateful.

I will now pay tribute to two ladies that have worked very hard for this organisation and have both stepped down to take care of their families. Both Melissa Gibson and Amanda Hema are great servants and advocates for the community. To both of you from us all I want to thank you for your generosity, your aroha and your amazing contribution that you have made to the region and in particular Community Waikato. We wish you and your families all the best on your new journey. In September we welcomed three new board members Archdeacon Ngira Simmonds, Peter Humphreys and Kim Holt. We

look forward to working with them in the years ahead.

I thank Holly and staff for their enduring commitment, passion and support of Community Waikato and the communities they walk alongside. I wish Aroha Waetford all the best on her new journey and we welcome Kiri Karu who has just joined the team in the last couple of months.

To the board and staff thank you for your drive to achieve our vision of "Thriving Communities" by fostering the development of skills, knowledge and connection of community organisations in the Waikato Region. To Taki and Ratau our kaumātua, I want to thank you two for always being there for us, your commitment, enthusiasm and your unwavering support.

As an organisation we continue to build capability amongst our whānau, hapū and community groups. We are committed to developing collaboration and ever lasting relationships with in the sector. We are still building and developing our internal capability and capacity to better understand and engage with Māori.

I conclude my report by thanking you the community for your ongoing support of our organisation. There is still much to do, we still need to sought out opportunities and seek ways to build a prosperous future. Which means a pathway of peace, a pathway of hope, a pathway of aroha and a pathway of co-operation for the common good.

***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 mārāma,  
Tēnā koutou, tēnā koutou katoa.***

**Lenadeen Simpson**



# CHIEF EXECUTIVE'S ANNUAL REPORT

2018 - 2019

Welcome to our AGM and our opportunity to share with you what we have been doing over the last year. We continue to explore new ways to contribute to building long-term resilience in the Waikato's community sector, through our advisory service, through our resource development and through our regional networks and collaborations.

The Board of Community Waikato have worked very hard to crystallise our strategic plan. As a result, they have identified four strategic priorities which have shaped the work that Community Waikato has engaged in over the last 12 months.

The four strategic priorities are:

1. Capacity and Capability Strengthening
2. Connecting and Supporting Communities
3. Championing the Sector
4. Role-modelling the Relevance of Treaty of Waitangi in the Sector

This review of the priorities resulted in an aligned strategy, where clear objectives have enabled the team to engage in a broad range of opportunities across the region around some exciting projects and activities.

# 1.

## Capacity and Capability Strengthening

To strengthen organisational capacity and capability, Community Waikato focuses on working with governance and management, supporting the creation of robust policies and processes, sound financial management and effective long-term planning.

Our Advisory work has been varied this year, from futureproofing organisations through strategic, financial and annual planning, to crisis management. We experienced an increase in interest in education around 'de-escalation', as many community groups, social service providers and organisations are being required to manage more challenging behaviours in their role of frontline service delivery. We have also seen a lot of financial pressure on groups, threatening organisational viability and, as a result, our advisors have engaged a number of complex and challenging service requests.

Our team continue to go out to community groups around the region, to provide face to face advisory support. Through this approach, we aim to build knowledge and skills, to empower organisations to access the information and support as required and to support the sectors growth in quality leadership.

A reduction in a contract reduced the potential income for one of our organisations, resulting in concern for the long-term sustainability of the organisation. Our advisor worked with this group to shift from a deficit conversation, to focus instead on the opportunities that could be explored as a result of this change in circumstance.

Visioning, strategic planning, governance development and a new funding plan solidified a path forward that demonstrated this group could become financially independent. This new plan enabled the organisation to no longer rely on a single funding source and, in realising their potential beyond a single contract, they have extended their community impact. In three months, they have identified a way to generate at least twice as much funding as they had previously relied upon, they have secured a sponsor and they have an even stronger relationship with their original contract provider.

Seeking solutions early, strengthening their governance and diversifying their income have resulted in a resilient and thriving community organisation, that only three months earlier, had been questioning their ability to survive.

# 2.

## Connecting and Supporting Communities

Connecting communities creates opportunities to innovate and to leverage strengths both across the sector and throughout the region. We have spent time considering where our greatest impact can be in terms of supporting opportunities for groups to connect, while recognising the difficulties and barriers posed by the time poor nature of our sector and the sheer size of our region.

In the last year we have continued to facilitate the Waikato Community Transport Forum, re-established the Managers Forum, begun planning for the regional conference and facilitated various collaborations around the region. We have delivered a range of training workshops, some delivered in Hamilton City and some around the region, that have served as a means to maximise the collective experience and growing knowledge through sharing experiences.

We are also looking for ways to maximise the use of resources and reduce duplication of effort through creating efficiency for the sector. This leads to a relationship with SkyPoint and intense work over the last 12 months to develop a framework for a digital hub – a means to connect organisations across the sector, to share resources, templates and learnings.

We have sought opportunities to act as a conduit for collaboration and connection across the community sector to better enable this to happen.

Over the last decade, government changes in contracting services from the community sector has resulted in many services becoming centralised or delivered by large single organisations, usually located in the larger urban areas. This has had a particular impact on service provision in small rural communities.

A group of local providers from across a district in the Waikato region recognised the need to think differently about how they might meet the needs of their community. They were concerned that the needs of their community could not be adequately addressed through services provided by those without grassroots relationships with the community. They had a vision to collaborate in order to maximise their resources, their relationships and their expertise. In order to do this, they identified a need for a neutral facilitator, to support the co-design of a model of collaboration and service provision and to hold a space to have the hard conversations and negotiate a realistic framework of operation. For over 12 months, Community Waikato worked as a mentor and facilitator of the process.

The formalisation of this collaboration has positioned the group to compete with much larger and centralised organisations to provide services to their local communities. These localised services have good success rates reaching those who might otherwise fall through the gaps, so the success of this collaboration is significant in terms of its community impact.

# 3.

## Championing the Sector

Community Waikato wants to ensure that our sector has the opportunity to speak about issues that impact them and their service users, that people know how to access support when needed and that the wider community understands the contribution made by the community and social service sector.

This year has seen some very significant conversations take place. For example, the SIA (Social Investment Agency) have been undertaking a consultation process to help shape the data collection policy that we are likely to see introduced into government contracts shortly. Community Waikato has remained engaged in the consultation process, facilitated an opportunity for service users to contribute and strongly advocated for the exclusion the collection and dissemination of identifying data.

Over the year we have made multiple submissions to local territorial authorities and government, delivered lectures at tertiary institutions, been invited to contribute to a coalition identifying best practice non-profit governance, sit on regional and national boards and contributed to regional strategic projects such as the Waikato Plan.

Community Waikato has sought ways to champion the community and social service sector through engaging in political and democratic processes, by being a conduit of information, through seeking out and telling the stories of those unsung heroes in the community and by continuing to engage in changes that impact the sector. We have established relationships at a regional and national level to ensure we are informed about sector opportunities and threats and we feedback to the community through our network forums, digital communications and social media.

The Charities Act is currently under review and the proposed changes are likely to have significant impact on organisations with Charitable Status. Charities Services ran a consultation series around the country and approached Community Waikato to facilitate a session for the Waikato region.

Community Waikato facilitated the event, which engaged around 150 participants. The consultation revealed the wide appetite for further discussion and support for submission writing. As a result, we hosted three further sessions to discuss some specific aspects of the Act and proposed changes. We then collaborated with various community organisations to draft a submission. This was circulated around our manager's network forum, posted on our website and emailed to our other networks around the country, to encourage others to use what they liked and to make their own submissions.



# 4.

## Role-modelling the Relevance of Treaty of Waitangi in the Sector

For several years now Community Waikato has worked to better reflect the principles of the Treaty of Waitangi, both in the way we operate as a team and in how we deliver services to the organisations with which we work. In the last 12 months we have sought very tangible ways to role-model the relevance of the Treaty in the work we do, starting first with providing staff with an opportunity to learn tikanga, Māori language, the Kīngitanga and New Zealand history (particularly in the Waikato context). Our board have taken leadership in determining this as an area of strategic priority and we have created a sub-group to provide ongoing leadership in this for the organisation.

Our board have committed to review our policies with a Māori lens as the first step to embedding the Treaty into our policies, processes and practice. The leadership of the Community Waikato governance board has led to changes at an operational level.

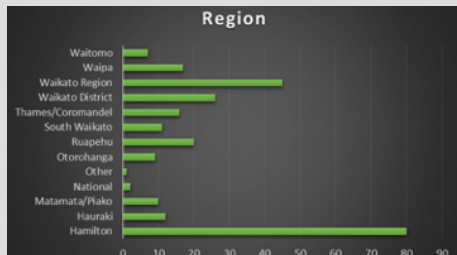
Community Waikato have hosted Te Ataarangi for our staff who are keen to learn Te Reo and we opened this up to others in our sector. We have hosted learning on Matariki, partnered to deliver Treaty workshops and provided diversity training. We are actively seeking opportunities to grow as a team in terms of growing our own knowledge, understanding and practice, and to seek ways to engage others to join us on this journey of learning.

At the heart of the Treaty of Waitangi is the principle of self-determination. Māori have the knowledge, skills, understanding and expertise to determine their future and create their own solutions to the issues facing their communities.

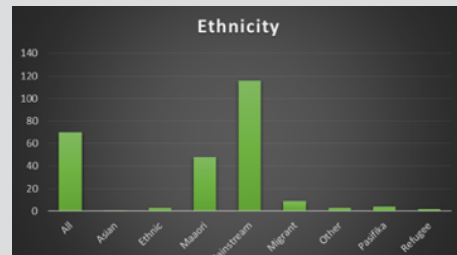
Community Waikato has expertise in supporting capacity and capability building, strategic planning, governance, and financial literacy; the key ingredients that can strengthen Māori organisations and Marae. But to apply a western model to build organisational capacity, contradicts our own organisational values (by doing to, rather than working alongside) and undermines the mana of the Māori Organisation and Marae we could be supporting. The Kaiwhakarite role is an example of delivering a service by Māori for Māori. While we are a mainstream organisation, we recognise that our non-Māori staff are not best positioned to support our Iwi, Hapū, Whānau and Marae. Instead, we need to invest in a programme and in staff who are far more qualified to develop and implement programmes to support the organisational capacity and capability building of Māori Organisations in our region, applying a 'by Māori for Māori' approach.

# KEY SERVICES

## Region



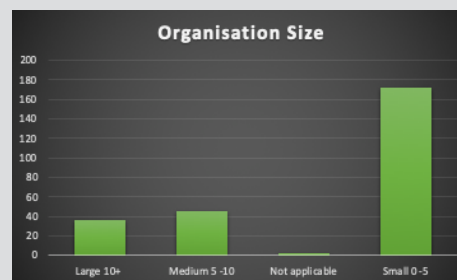
## Ethnicity



## Sector



## Organisation Size



## One to One Advisory Service

The one to one advisory service provided 393 distinct pieces of work to 256 organisations around the region.

Of the 256 organisations that Community Waikato worked with, only three of these came from outside our immediate region or were from organisations with a national presence. 42 of these groups worked regionally around the Waikato while the rest were community groups and organisations working in communities of the Waikato region.

Most groups Community Waikato worked with identified as social service organisations, however, Community Waikato also engages with a wide range of community groups and individuals from cultural groups and health organisations through to environmental groups and Māori organisations.

The vast majority of organisations that access our services identify as 'Mainstream' and most are small, with around zero to five paid staff. Around 19% of the groups who request our services identify as a 'Māori' organisation. We also continue to engage with organisations who represent various ethnicities.

The most common type of service request is for planning, including strategic planning, annual planning and financial planning. This is encouraging as planning is key to building and maintaining a robust community organisation. Governance support and training also features well in our service requests data.

## Funding

Community Waikato administers funds on behalf of the Tindall Foundation and the Len Reynolds Trust.

The Len Reynolds Trust aims to build partnerships with Waikato communities by supporting education, the environment and social wellbeing. They have recently reflected this strongly through restructuring the funds to better reflect these strategic priorities. There are now four funding rounds for the Len Reynolds Trust, each representing one of the key strategic priorities of the Trust.

Community Waikato processed 170 applications on behalf of the Len Reynolds Trust and the Trust distributed \$571,200 funds to 115 community organisations in the Waikato region.

The Len Reynolds Trust moved to Smarty Grants application database programme in 2018 and introduced four separate criteria rounds. Previously Len Reynolds Trust have had one funding round open to all community groups that fit their criteria.

LRT 2018/19	Total applications	Total \$ requested	Total successful	Total \$ allocated
Families 2018	32	\$318,909	13	\$115,000
Environment 2018	27	\$331,792	12	\$105,200
Comm Ed 2018	60	\$486,619	39	\$115,000
Social Wellbeing 2018/19	105	\$784,464	51	\$236,000
Totals	224	\$1,921,784		\$571,200

This year the Tindall Foundation aims to contribute to a stronger New Zealand by supporting families and social services and through strengthening the community sector. Community Waikato have been working with the Tindall Foundation since 2003, making this the 16th funding round we have managed in this role. Community Waikato processed 108 funding applications on behalf of the Tindall foundation, of which 88 were successful. We distributed \$91,550 on behalf of the Tindall Foundation in 2018.

Tindall Foundation 2018	Total applications	Total \$ requested	Total successful	Total \$ allocated
Rural Community Event Fund	15	\$6,500	10	\$5,000
Tindall main round	93	\$598,414	78	\$86,550
Totals	108	\$604,914	88	\$91,550

Being in a position to distribute funds is both a privilege and a humbling experience. We feel grateful to have the opportunity to read the applications and see how much amazing, inventive, life-saving and necessary work is being undertaken by such committed people in our region.

## Training

Community Waikato continues to provide a range of workshops on a variety of topics relevant to NFP compliance, financial capability, organisational capability and cultural competency. We have worked hard to deliver workshops around the region to ensure access to professional development around the region. We do recognise there is still room to improve accessibility to courses throughout more isolated areas in the region and we are committed to exploring options to do this.

In the last year we have prioritised four areas of development. These were:

1. Building Financial Capability
2. Legal Compliances
3. Organisational Capacity
4. Growing Cultural Understanding

We had 1,187 attendees at workshops with financial capability being the most popular offerings. Community Waikato has continued to partner with external providers to provide specialist training to our community organisations. This has resulted in us being able to connect the sector with some very high-quality learning opportunities at very reasonable community rates.



Building Financial Capability	Attendees	Total
Funding workshops x 20	365	
Funding Expo	450	
Reading Financial Statements	18	
		883
Legal Compliance	Attendees	Total
Legal Education series	18	
Health and Safety x 7	128	
		146
Organisational Capacity	Attendees	Total
Leadership x3	45	
Marketing and Communication x 4	44	
Governance	21	
Building Teams x 2	18	
Coaching and Mentoring	16	
Collaborations	10	
		154
Growing Cultural Understanding	Attendees	Total
Te Reo Māori	2	
Diverse Teams	9	
Understanding the Treaty of Waitangi	24	
		35

**TOTAL: 1218**





## CONCLUSION

Community Waikato is a unique organisation, in the New Zealand context. We are only able to offer the capacity building support to our community because of the commitment of our funders. Their support means that much of the work we do with community organisations and individuals in our sector is funded and we do not need to pass on additional cost. This means our service continues to be accessible to groups who need it, regardless of their size or how well they are resourced. We appreciate how fortunate we are to have local funders who recognise the value of investing in capacity building. Without your contribution we would not be in a position to provide the support that we do for the Waikato community sector.

I would like to acknowledge the team at Community Waikato. They continue to bring their best game to work, regardless of the size of the workload, the weekend and afterhours requests and regardless of the complexity and fullness of their personal lives. The skills, knowledge, passion and commitment the team brings to their roles is inspirational. I appreciate the willingness the whole team has to go above and beyond to meet the needs of the organisations who engage us.

I would also like to acknowledge the work of the Community Waikato Board who have provided us with excellent guidance and leadership. Lenadeen Simpson has led the board through a robust process of board recruitment, created sub-groups to ensure board investment in each of our four strategic priorities and sought opportunities to grow the board's governance skills. Our board have each taken a role in committing to supporting our strategy and have shown insight and leadership in contributing to our strategic priorities. Their ongoing support has made a significant contribution to the work I am able to do in my role. I appreciate their ongoing support and guidance.

Our Kaumatua and Kuia, Taki and Ratau Turner have continued to provide us with cultural support and have helped guide us through our learning. I would like to thank Taki and Ratau for their ongoing commitment to our organisation, their cultural leadership, their support and their sense of humour when we have needed it.

Finally, I would like to thank those doing the mahi in our community sector. We see the many sacrifices you make putting in the extra hours, we see the passion you bring to your work and the heart that you commit to your communities. You undertake this work with dignity and with integrity. Thank you.

# Performance Report

The Community Waikato Trust  
For the year ended 31 March 2019



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# Entity Information

## The Community Waikato Trust For the year ended 31 March 2019

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:

Lenadeen Simpson (Chairperson)  
Erana Brewerton  
Amanda Hema  
Kim Holt  
Peter Humphreys  
Alison Nation  
Ngira Simmonds  
Clint Baddeley (resigned June 2018)  
Melissa Gibson (resigned Nov 2018)

### 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.



**Physical & Postal Address**

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

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

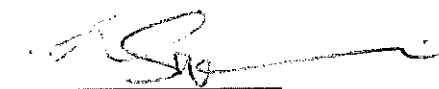


# Approval of Financial Report

## The Community Waikato Trust For the year ended 31 March 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of Community Waikato for year ended 31 March 2019.

APPROVED



Lenadeen Simpson

Trustee/Chair

Date 18.6.19



Alison Nation

Trustee/Treasurer

Date 18.6.19

# Statement of Service Performance

## The Community Waikato Trust For the year ended 31 March 2019

### 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

<b>Community Waikato Advisory Service</b>	<b>2019</b>	<b>2018</b>
Hamilton	80	55
Hauraki	12	15
Matamata/Piako	10	11
Otorohanga	9	6
Ruapehu	20	22
South Waikato	11	16
Thames Coromandel	16	30
Waikato	26	21
Waipa	17	10
Waitomo	7	10
Waikato region	45	51
Other regions	1	7
Pre development	2	2
<b>Total no of organisations worked with:</b>	<b>256</b>	<b>256</b>

<b>Community Waikato training</b>	<b>2019 Number of courses</b>	<b>2019 Number of participants</b>	<b>2018 Number of courses</b>	<b>2018 Number of participants</b>
Short course (external facilitator)	10	140	14	222
Short course (internal facilitator)	7	102	9	114
Funding workshops	21	365	17	522

<b>Tindall Foundation Grants</b>	<b>2019</b>	<b>2018</b>
Number of organisations funded	73	64
Main Funding round	\$86,550	\$84,000
Rural Event fund	\$10,000	\$5,000
<b>Len Reynolds Trust Grants</b>		
Number of organisations funded	109	151
Families (19 organisations)	\$115,000	\$476,451
Environment (15 organisations)	\$105,200	
Education (21 organisations)	\$115,000	
Social well being (54 organisations)	\$236,000	
<b>Total</b>	<b>\$571,200</b>	<b>\$476,451</b>



# Statement of Financial Performance

## The Community Waikato Trust For the year ended 31 March 2019

	NOTES	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	1,377,828	1,359,496
Revenue from providing goods or services	1	59,227	155,712
Interest, dividends and other investment revenue	1	10,627	11,625
Other revenue	1	7,600	-
<b>Total Revenue</b>		<b>1,455,282</b>	<b>1,526,832</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	569,048	607,607
Costs related to providing goods or service	2	181,868	289,596
Grants and donations made	2	677,206	597,663
Other expenses	2	20,959	31,541
<b>Total Expenses</b>		<b>1,449,081</b>	<b>1,526,408</b>
<b>Surplus/(Deficit) for the Year</b>		<b>6,201</b>	<b>424</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 2019

	NOTES	31 MAR 2019	31 MAR 2018
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank accounts and cash</b>			
Bank accounts and cash	3	360,662	247,921
Term Deposits	3	87,482	89,782
<b>Total Bank accounts and cash</b>		<b>448,145</b>	<b>337,703</b>
Debtors and prepayments	3	24,420	6,019
<b>Total Current Assets</b>		<b>472,565</b>	<b>343,722</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	55,366	80,030
<b>Total Non-Current Assets</b>		<b>55,366</b>	<b>80,030</b>
<b>Total Assets</b>		<b>527,931</b>	<b>423,752</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	61,541	88,466
Other current liabilities	4	215,563	90,660
<b>Total Current Liabilities</b>		<b>277,104</b>	<b>179,126</b>
<b>Total Liabilities</b>		<b>277,104</b>	<b>179,126</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>250,826</b>	<b>244,625</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	250,826	244,625
<b>Total Accumulated Funds</b>		<b>250,826</b>	<b>244,625</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 Cash Flows

## The Community Waikato Trust For the year ended 31 March 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	1,441,231	1,423,685
Receipts from providing goods or services	47,875	157,514
Interest, dividends and other investment receipts	1,415	9,310
GST	4,632	3,856
Payments to suppliers and employees	(796,053)	(866,032)
Donations or grants paid	(597,663)	(597,663)
<b>Total Cash Flows from Operating Activities</b>	<b>101,437</b>	<b>130,670</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Disposal of Property, Plant & Equipment	11,305	-
Payments to acquire property, plant and equipment		(4,248)
Cash Flows from Other Investing and Financing Activities		-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>11,305</b>	<b>(4,248)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>112,742</b>	<b>126,422</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	247,921	121,498
Cash and cash equivalents at end of period	360,662	247,921
Net change in cash for period	112,742	126,423



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 2019

### 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 2019

	NOTES	2019	2018
<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)		26,000	38,500
D V Bryant Trust Board		15,000	4,000
Ethnic Communities Development Fund (DIA)		3,500	-
Donations		1,250	-
Fundraising Income		-	147
Gallagher Charitable Trust		-	2,200
Hamilton City Council		20,000	20,000
Len Reynolds Trust		693,075	598,286
Lion Foundation		2,500	2,500
Lottery Grants Board		50,000	50,000
Southern Trust		-	15,000
Tindall Foundation		85,845	84,494
Tindall Foundation Mgmt fee		11,446	11,265
Tindall Foundation projects		28,615	28,165
Trust Waikato		500,000	518,700
Waikato Regional Council Hamilton		3,000	3,000
Wel Energy Trust		-	47,430
Unspent grant funding current year	4	(154,063)	(90,660)
Unspent grant income b/fwd from previous year		90,660	26,471
<b>Total Donations, fundraising and other similar revenue</b>		<b>1,377,828</b>	<b>1,359,496</b>
<b>Revenue from providing goods or services</b>			
Conference 2017 "Thriving in the 21st century".		-	65,675
CW Health & Safety resource		-	33,520
CW Back Office services		230	1,826
CW car park hireage - Bruntons		2,541	2,304
CW Charge for service		7,551	2,800
CW Mentoring & coaching		-	100
CW Office lease - NZCTU		12,000	12,000
CW resource development		6,214	7,438
CW Venue Hire		6,213	1,768
CW representation		1,507	707
CW Workshop Income		22,971	27,573
<b>Total Revenue from providing goods or services</b>		<b>59,227</b>	<b>155,712</b>
<b>Interest, dividends and other investment revenue</b>			
Interest Income		10,627	11,625
<b>Total Interest, dividends and other investment revenue</b>		<b>10,627</b>	<b>11,625</b>





**Other revenue**

Depreciation Recovered	7,600	-
<b>Total Other revenue</b>	<b>7,600</b>	<b>-</b>

NOTES                      2019                      2018

**2. Analysis of Expenses****Volunteer and employee related costs**

ACC	1,160	1,016
Coaching & Mentoring	2,510	3,210
Professional development	3,813	4,907
Team building	1,397	573
Salaries	560,168	597,901
<b>Total Volunteer and employee related costs</b>	<b>569,048</b>	<b>607,607</b>

**Costs related to providing goods or services**

Accounting & Payroll	956	949
Advertising & marketing	208	764
Health & Safety Resource	86	20,870
Audit	4,420	5,743
Bank Fees	293	250
Cleaning	4,310	4,707
Community Hub	-	13,626
Computer Consumables & Equipment	1,052	2,492
Conference 2017	-	76,107
CW Workshop Expenses	17,599	20,743
Electricity & Gas	4,116	3,840
General Expenses	942	828
Governance	1,992	3,949
Insurance	7,821	7,967
IT Support & Maintenance	7,538	7,069
Kaumatua Services	4,800	4,800
Koha	-	40
Kumara Vine Newsletter	2,192	1,774
Lease - Anglican Diocese	58,000	58,000
Legal expenses	1,650	-
Mental Health Scholarship	500	1,443
Wel (eval) Trust Waikato (virtual)	2,794	-
Motor Vehicle Expenses	20,680	17,571
Network Meetings	3,823	1,844
Office Stationery & equipment	1,133	1,227
Paper and Photocopier	8,263	8,358
Postage	174	172
Rates - HCC	2,345	2,823
Recruitment	518	-
Relationship Development	-	203
Repairs and Maintenance	1,363	1,005
Resources	514	199
Salesforce CRM software & fees	3,387	3,055



Salesforce CRM support	3,823	6,264
Security	1,240	901
Subscriptions	1,025	706
Tea & Coffee	434	271
Te Reo classes	1,851	-
Telephone	4,961	4,794
Virtual Hub Project	2,337	-
Website	1,346	3,419
Website (rural)	1,383	822
<b>Total Costs related to providing goods or services</b>	<b>181,868</b>	<b>289,595</b>

**Grants and donations made**

Len Reynolds Grants	571,200	476,451
Len Reynolds projects	8,814	15,428
Tindall Foundation Grants	86,550	84,000
Tindall Projects	10,642	21,784
<b>Total Grants and donations made</b>	<b>677,206</b>	<b>597,663</b>

**Other expenses**

Depreciation	20,959	31,541
<b>Total Other expenses</b>	<b>20,959</b>	<b>31,541</b>

NOTES                      2019                      2018

**3. Analysis of Assets****Bank accounts and cash**

Westpac 00	18,668	22,160
Westpac 021	200,308	200,263
Westpac 20	141,687	25,498
<b>Total Bank accounts and cash</b>	<b>360,662</b>	<b>247,921</b>

**Term deposits**

Term Deposit	67,819	70,119
Mental Health Term Investment 081	19,663	19,663
<b>Total Term deposits</b>	<b>87,482</b>	<b>89,782</b>

**Debtors and prepayments**

Accounts Receivable	12,082	730
Prepayments	11,555	70
Accrued Interest	375	380
GST	408	4,839
<b>Total Debtors and prepayments</b>	<b>24,420</b>	<b>6,019</b>



	NOTES	2019	2018
<b>4. Analysis of Liabilities</b>			
<b>Creditors and accrued expenses</b>			
Accounts Payable		29,887	36,036
Accrued Audit fee		5,200	5,200
Accrued Holiday Pay		14,627	36,035
Accrued Wages		10,098	11,195
Sundry Accruals		1,729	-
<b>Total Creditors and accrued expenses</b>		<b>61,541</b>	<b>88,466</b>
<b>Other current liabilities</b>			
<b>Grants Unspent</b>			
Unspent grant - Ethnic Dev Fund		3,500	-
Unspent grant - Hamilton City Council		5,000	5,000
Unspent grant - Len Reynolds Trust		88,587	40,821
Unspent grant - Tindall Foundation		45,613	28,345
Unspent grant - Trust Waikato		11,363	13,700
Unspent grant - Wel Energy Trust		-	2,794
<b>Total Grants Unspent</b>		<b>154,063</b>	<b>90,660</b>
Revenue Received in Advance		61,500	-
<b>Total Other current liabilities</b>		<b>215,563</b>	<b>90,660</b>
	NOTES	2019	2018

**5. Property, Plant and Equipment**

<b>Motor Vehicles</b>			
Vehicles owned		120,710	143,050
Accumulated depreciation - vehicles owned		(100,400)	(109,826)
<b>Total Motor Vehicles</b>		<b>20,310</b>	<b>33,224</b>
<b>Fixtures and Fittings</b>			
Furniture and fittings owned		74,058	74,058
Accumulated depreciation - furniture and fittings owned		(52,916)	(49,174)
<b>Total Fixtures and Fittings</b>		<b>21,141</b>	<b>24,884</b>
<b>Office Equipment</b>			
Plant and machinery owned		123,155	123,155
Accumulated depreciation - plant and machinery owned		(109,240)	(101,233)
<b>Total Office Equipment</b>		<b>13,915</b>	<b>21,922</b>
<b>Total Property, Plant and Equipment</b>		<b>55,366</b>	<b>80,030</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



	NOTES	2019	2018
<b>6. Accumulated Funds</b>			
<b>Accumulated Funds</b>			
Opening Balance		244,625	244,201
Accumulated surpluses or (deficits)		6,201	424
<b>Total Accumulated Funds</b>		<b>250,826</b>	<b>244,625</b>
<b>Total Accumulated Funds</b>		<b>250,826</b>	<b>244,625</b>
	NOTES	2019	2018

**7. Commitments**

<b>Commitments to lease or rent assets</b>			
Photocopier lease		4,491	9,980
Building lease		58,000	58,000
<b>Total Commitments to lease or rent assets</b>		<b>62,491</b>	<b>67,980</b>

**8. Contingent Liabilities and Guarantees**

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

**9. Related Parties**

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

**10. Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (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 2019

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 2019.

#### **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 2019 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 2019.
- 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 2019.

#### **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

18 June 2019

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**COMMUNITY  
WAIKATO**

*"Thriving Communities"*

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