



Annual Report

1 April 2020 to 31 March 2021



**Community
Waikato**

He piko he kaainga

OUR VISION: Thriving Communities

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

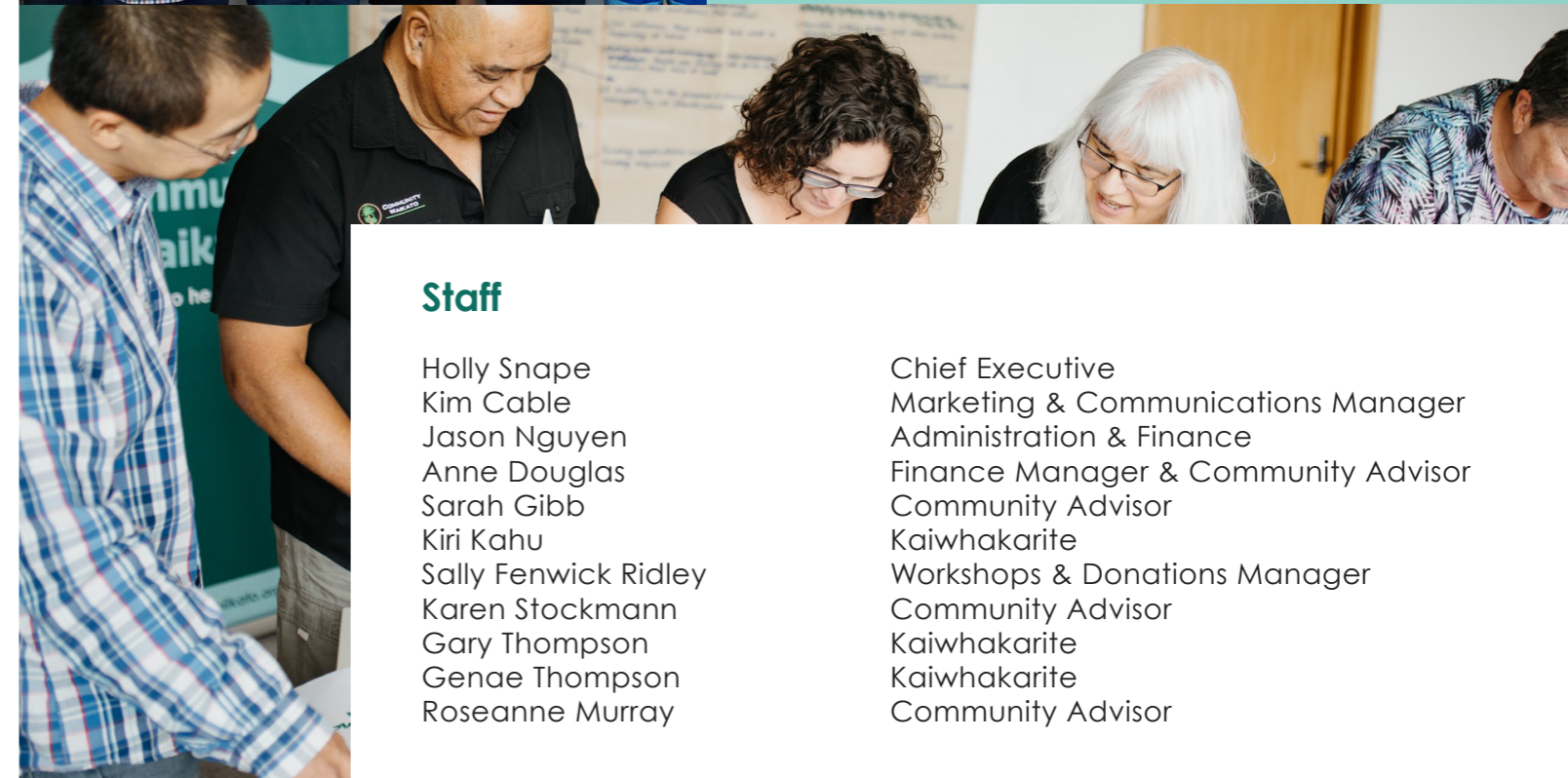


Trustees

Kim Holt
Peter Humphreys
Tony Douglas
Jenny Nand
Johann van Loggerenberg
Jeremy Sales
Ngira Simmonds

Chairperson
Vice Chairperson

Resigned May 2020



Staff

Holly Snape
Kim Cable
Jason Nguyen
Anne Douglas
Sarah Gibb
Kiri Kahu
Sally Fenwick Ridley
Karen Stockmann
Gary Thompson
Genae Thompson
Roseanne Murray

Chief Executive
Marketing & Communications Manager
Administration & Finance
Finance Manager & Community Advisor
Community Advisor
Kaiwhakarite
Workshops & Donations Manager
Community Advisor
Kaiwhakarite
Kaiwhakarite
Community Advisor

Chair Report

By Kim Holt
Chairperson, Community Waikato

Tēnā koutou

It is an honour to report on the activities of Community Waikato for the year ended 31 March 2021.

2020-2021 has been a challenging time internationally with the Covid-19 pandemic. Our thoughts are with those that have lost family members and friends to the virus, and to the many that are separated from their loved ones and worrying for families overseas.

There have been amazing outcomes and learnings from the pandemic, and as a Board we have been extremely proud of the agility that Community Waikato showed by stepping up to support the community as part of the Covid response during that time. This involved working with different sector groups including community houses, community transport and community food providers to ensure families in need received essential supplies. Community Waikato is one of the organisations that supported the development of the "Here to Help You" website developed by Wise Group to enable easy access to a wide range of free support through an online process, as a response to the challenges of accessing services during lockdown. Throughout the challenges of the Covid-19 restrictions, Community Waikato has continued to provide capacity building services and connections between communities, working with 319 organisations and maraes.

Like many organisations, Community Waikato has had to adapt to the changing environment throughout this time, and this has led to some ongoing sustainable changes with more ability to work remotely, and a strong network of support within the team and Board. The Board has also embraced the ability to connect both in person and remotely, which has enabled us to retain the wonderful skills of Tony Douglas on the Board despite his move to the Hawkes Bay.

It was with sadness we farewelled Lenadeen Simpson and Ngira Simmonds from the Board. Lenadeen completed her term on the Board, and provided great leadership in her role as Board Chair. Ngira Simmonds took over from Lenadeen as the Chairperson, but

unfortunately due to his work commitments, he has since resigned. On behalf of the Board, I would like to express our sincere appreciation and thanks to them both for their generosity, aroha and the amazing contribution that you both have made to the region and in particular Community Waikato. We wish you and your families all the best on your new journeys ahead.

This year we have welcomed three new Board members to Community Waikato. They each come with extremely valuable skills and knowledge and are a wonderful asset to our team. Jenny Nand from the Department of Internal Affairs comes with valuable community provider and contracting knowledge as well as her connections with the ethnic communities in the Waikato. Johann van Loggerenberg, is an accountant from PKF Chartered Accountants with an auditing background, and has provided excellent financial oversight and guidance. Jeremy Sales is an IT specialist from SkyPoint, a tech solutions company, who is able to provide valuable knowledge and support for the changes in technical developments to lead us in the future. We are currently focusing on increasing our Maaori representation on the Board.

With several new members of the board, we took the opportunity to attend Board Governance training as a group, and to review our Strategic Plan. We spent time as a Board reflecting on our vision and mission, and goals for the future. The staff then met to develop the plans to operationalise these. We will then come together to finalise the Strategic plan. During this process, it was rewarding to see both board and staff continue to have 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, Tindall Foundation, Lottery and COGS, WEL Energy, Ethnic Communities Development Fund, Hamilton City Council, Mental Health Solutions, Waikato Regional Council and DV Bryant for your trust and continuous support.

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 shown great leadership and support to the community, adapting to the changing environment and continuing to focus on achieving "Thriving Communities". I would also like to sincerely thank Taki and Ratau our kaumaatua, for their ongoing support, commitment, enthusiasm and aroha.

I conclude my report by thanking you the community for your unwavering support of our organisation. Ehara taku toa, ite toa takitahi. Engari, he toa takitini. Success is not the work of one, but the work of many.

Tena koutou kaatoa



There have been amazing outcomes and learnings from the pandemic, and as a Board we have been extremely proud of the agility that Community Waikato showed by stepping up to support the community as part of the Covid response during that time.



Chief Executive Report

By Holly Snape
Chief Executive, Community Waikato

The last 12 months have been characterised by unexpected challenges, opportunities, and relationships. Covid-19 put an enormous pressure on the community sector, changing both the types of services and the service delivery of many community organisations. Community Waikato took a coordination role, connecting community organisations to each other, facilitating regular conversations and leading collaborations to meet the community food need across multiple non-profit food providers. We also supported organisations who were having issues accessing resources that would support their local communities. We undertook community research, rebranded, and co-piloted a Christmas Kai initiative, all the while maintaining our usual service delivery, building capacity and capability in the NFP sector.

Community Waikato partnered with the Wise Group to codesign a platform to support community members to access support services. Community Waikato was one of the 3 key partners to conceptualise what was needed in a platform, we onboarded the community organisations and provided the initial training for community groups. We continue to maintain a role in 'Here to Help U' at an operational level and in a position on the governance group. This platform was a fundamental tool in our Christmas Kai initiative, where we again partnered with the Wise Group to meet the food gap over the Christmas period with a 'pop-up' foodbank.

Community Waikato commenced two research projects, to gain insight into how the sector was impacted and what needs were arising as a result of the pandemic. The Covid-19 lockdown period highlighted a number of gaps and challenges for the community and social service sector. Many groups were involved in very different kinds of work and others had to cease activity all together as a result of the pandemic. There was also evidence of a breakdown between some service providers and the emergency management system through which funding was distributed to meet community needs. We took an advocacy role during this period and have since joined Civil Defence's Hamilton Welfare

Group and the Network of Networks (government department arm of the regional civil defence response). We anticipate that stronger relationships in this space will improve our capacity to advocate for the sector in the event of future emergencies.

The Advisory service experienced a significant increase in demand over 2020. The Advisors provided a wide range of capacity building services to 329 organisations and marae, completing 546 service requests throughout the region along with the delivery of 31 workshops to 486 participants. Much of the increase in service requests was a result of additional need through the lockdown period. For example, we were approached by a number of organisations who did not have the necessary policies and processes in place to enable staff to work from home. We spent time developing a range of policy templates to support organisations to accommodate remote staff including a 'Working from Home' policy' and a 'Use of Private Equipment for Work' policy. We also supported organisations with the process to access Essential Service Status, and with organisational Health and Safety considerations, including risks associated with a pandemic.

While maintaining the momentum of the delivery of the Kaiwhakarite work was challenging as a significant portion of the year saw restrictions on the number of people who could gather, the team were very successful progressing the mahi. The Kaiwhakarite team completed 6 marae development plans, engaged 18 new marae, scoped and quoted 2 new marae and facilitated 42 workshops. This was achieved despite a lockdown that resulted in workshops having to be postponed for close to 3 months (Kiingi Tuuheitia requested Tainui Marae limit gatherings and extend social distancing through level 4, 3 and 2 covid alert levels).

Community Waikato also developed a Maaori Governance Training framework. The framework is based on a wharenuui, and incorporates key elements of governance - good stewardship, stakeholder relationships strategic leadership and self-management. The framework has been

developed to support governors at any academic level. The theory is presented in terms of its practical application and the framework is relevant to the governance needs of ahu whenua trusts and marae.

The changes in 2020 prompted us to reflect on who we are as an organisation and how we connect to those we work with. While we continue to build organisational capacity, we are also participating in projects that have a greater systemic impact. We have undertaken an extensive rebranding exercise in 2020, to better reflect the changes in how we work. I have to acknowledge the support of our Kaumatua, Taki Turner and his wife Ratau, at this point. While we truly appreciate the support and guidance they offer throughout the year, they were critical in supporting our rebranding exercise. They reminded us about the whakapapa of our Community Waikato brand and the need to treasure our history as we look at what our future holds. They also supported us to get the consent of Waikato Tainui to use 'He piko he kacianga, he piko he maara kai' in our branding. We are immensely grateful for Taki and Ratau's guidance to follow a respectful process.

Upon completing a rebranding exercise, we updated our website to improve and modernise the functionality of the site. We have spent the last few months creating and uploading content to the website aimed at enabling organisations to support their own development and learning.

The thinking behind the rebranding was further progressed in early 2021 when the Community Waikato Board undertook their strategic planning process. They considered ways the sector had changed over the last 12 months and how we could be innovative and more impactful in response to those changes. We continue to work increasingly in the space of systems change to create impact across the region and across the community and social service sector. To accommodate this, we are making hard decisions about ceasing some activity, creating resources instead to provide the information groups needs while freeing up the time of staff to engage in more complex pieces of work.

We couldn't have done any of this work without the tremendous support of our local funders. They were absolute heroes during what was a very difficult time for individuals and organisations working to relieve poverty hardship. They effectively partnered with each other, freed up additional funds and created a funding platform that facilitated uncomplicated



access to resources. They did this while continuing to provide their usual funding support to our sector. They were leaders in the country over the covid crisis and demonstrated how connected they are to the sector.

We also couldn't do our work without such a talented and hardworking team. They were willing to turn their hands to whatever was needed over the covid lockdown and worked vastly increased workloads with no complaint. They were flexible and innovative, keen to find ways to alleviate the pressure and strain experienced across the sector. We welcomed Roseanne Murray to Community Waikato also and she has hit the ground running and become well integrated part of the team in no time.

2020 was a time of change for many. We have moved into 2021 with new projects, new relationships, a modernised look and website, a larger team to meet a growing need and a renewed passion for strengthening our valuable and vastly impactful community and social service sector. We are looking forward to the coming year and the new challenges that will no doubt present themselves along the way.



Performance Report



Performance Report

The Community Waikato Trust
For the year ended 31 March 2021

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Entity Information

The Community Waikato Trust For the year ended 31 March 2021

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 **Chairperson**
 Peter Humphreys
 Jenny Nand
 Johann van Loggerenburg
 Jeremy Sales

Alison Nation (resigned September 2020)
 Ngira Simmonds (resigned June 2020)

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



Entity Information

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 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Community Waikato for year ended 31 March 2021.

APPROVED

Handwritten signature of Kim Holt in black ink.

Kim Holt

Trustee/Chair

Date 5/8/21

Handwritten signature of Peter Humphreys in black ink.

Peter Humphreys

Trustee

Date 5/8/21



Statement of Service Performance

The Community Waikato Trust For the year ended 31 March 2021

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.

Community Waikato is a Fund Manager for the Tindall Foundation 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 | 2021 | 2020 |
|---|------------|------------|
| Hamilton | 94 | 72 |
| Hauraki | 20 | 19 |
| Matamata/Piako | 11 | 11 |
| Otorohanga | 4 | 7 |
| Ruapehu | 23 | 21 |
| South Waikato | 17 | 12 |
| Thames Coromandel | 27 | 14 |
| Waikato | 31 | 20 |
| Waipa | 19 | 16 |
| Waitomo | 10 | 7 |
| Waikato region | 59 | 48 |
| Other regions/National | 13 | 1 |
| Pre development | 1 | 1 |
| Total no of organisations worked with: | 329 | 249 |

Statement of Service Performance



| Community Waikato training | 2021 Number of courses | 2021 Number of participants | 2020 Number of courses | 2020 Number of participants |
|-------------------------------------|------------------------|-----------------------------|------------------------|-----------------------------|
| Short course (external facilitator) | 7 | 141 | 12 | 162 |
| Short course (internal facilitator) | 7 | 61 | 7 | 120 |
| Funding workshops | 17 | 284 | 14 | 171 |

| Tindall Foundation Grants | 2021 | 2020 |
|--------------------------------------|---------------------|------------------|
| Number of organisations funded | 47 | 54 |
| Main Funding round | \$101,015 | \$86,000 |
| Rural Event fund | \$5,000 | \$5,000 |
| Other | \$25,000 (COVID 19) | \$14,525 |
| Total | \$131,015 | \$105,525 |
| Len Reynolds Trust Grants | | |
| Number of organisations funded | 0 | 99 |
| Families (27 organisations) | 0 | \$100,000 |
| Environment (15 organisations) | 0 | \$100,000 |
| Education (15 organisations) | 0 | \$110,000 |
| Social well being (42 organisations) | 0 | \$208,500 |
| Total | 0 | \$518,500 |



Statement of Financial Performance

The Community Waikato Trust
For the year ended 31 March 2021

| | NOTES | 2021 | 2020 |
|--|-------|------------------|------------------|
| Revenue | | | |
| Donations, fundraising and other similar revenue | 1 | 1,178,882 | 1,570,710 |
| Revenue from providing goods or services | 1 | 143,540 | 164,070 |
| Interest, dividends and other investment revenue | 1 | 12,033 | 16,122 |
| Other revenue | 1 | - | 28,560 |
| Total Revenue | | 1,334,454 | 1,779,461 |
| Expenses | | | |
| Volunteer and employee related costs | 2 | 799,302 | 689,379 |
| Costs related to providing goods or service | 2 | 323,662 | 264,932 |
| Grants and donations made | 2 | 150,795 | 696,736 |
| Other expenses | 2 | 123,183 | 19,716 |
| Total Expenses | | 1,396,942 | 1,670,764 |
| Surplus/(Deficit) for the Year | | (62,488) | 108,697 |

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 2021

| | NOTES | 31 MAR 2021 | 31 MAR 2020 |
|---|-------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | | | |
| Bank accounts and cash | 3 | 101,122 | 167,024 |
| Term Deposits | 3 | 387,482 | 337,482 |
| Total Bank accounts and cash | | 488,604 | 504,506 |
| Debtors and prepayments | 3 | 34,400 | 12,034 |
| Total Current Assets | | 523,004 | 516,541 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 5 | 96,264 | 121,979 |
| Total Non-Current Assets | | 96,264 | 121,979 |
| Total Assets | | 619,268 | 638,520 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 138,103 | 88,949 |
| Other current liabilities | 4 | 184,129 | 190,047 |
| Total Current Liabilities | | 322,231 | 278,996 |
| Total Liabilities | | 322,231 | 278,996 |
| Total Assets less Total Liabilities (Net Assets) | | 297,036 | 359,524 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 7 | 297,036 | 359,524 |
| Total Accumulated Funds | | 297,036 | 359,524 |

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 Flow

The Community Waikato Trust
For the year ended 31 March 2021



| | 2021 | 2020 |
|---|------------------|------------------|
| Statement of Cash Flows | | |
| Cash Flows from Operating Activities | | |
| Cash was received from: | | |
| Donations, fundraising and other similar receipts | 1,214,963 | 1,556,695 |
| Receipts from providing goods or services | 85,383 | 167,012 |
| Interest, dividends and other investment receipts | (300) | 15,063 |
| GST | 12,764 | - |
| Total Cash was received from: | 1,312,810 | 1,738,770 |
| Cash was applied to: | | |
| Payments to suppliers and employees | 1,172,917 | 926,396 |
| Donations or grants paid | 150,795 | 696,736 |
| Total Cash was applied to: | 1,323,712 | 1,623,132 |
| Total Cash Flows from Operating Activities | (10,902) | 115,638 |
| Cash Flows from Investing and Financing Activities | | |
| Cash was received from: | | |
| Receipts from sale of property, plant & equipment | - | 48,869 |
| Receipts from decrease of Term Deposits | - | - |
| Total Cash was received from: | - | 48,869 |
| Cash was applied to: | | |
| Payments to acquire property, plant and equipment | 5,000 | 108,145 |
| Payments to increase Term Deposits | 50,000 | 250,000 |
| Total Cash was applied to: | 55,000 | 358,145 |
| Total Cash Flows from Investing and Financing Activities | (55,000) | (309,276) |
| Net Increase / (Decrease) in Cash | (65,902) | (193,638) |
| Cash Balances | | |
| Cash and cash equivalents at beginning of period | 167,024 | 360,662 |
| Cash and cash equivalents at end of period | 101,122 | 167,024 |
| Net change in cash for period | (65,902) | (193,638) |

Statement of Accounting Policies

The Community Waikato Trust
For the year ended 31 March 2021



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 2021



| | NOTES | 2021 | 2020 |
|---|-------|------------------|------------------|
| 1. Analysis of Revenue | | | |
| Donations, fundraising and other similar revenue | | | |
| Community Org Grant Scheme (Cogs) | | 35,000 | 31,500 |
| D V Bryant Trust Board | | 7,500 | - |
| Donations | | 3,403 | - |
| Ethnic Communities Development Fund | | 35,000 | - |
| Fundraising Income | | 35 | - |
| Hamilton City Council | | 50,000 | 20,000 |
| Len Reynolds Trust | | 50,000 | 639,500 |
| Lottery Grants Board | | 55,000 | 50,000 |
| Mental Health Solutions Ltd (Here to help u) | | 69,565 | - |
| Shop and Drop- All Income | | 8,340 | - |
| Tindall Foundation | | 113,718 | 87,064 |
| Tindall Foundation Mgmt fee | | 11,829 | 11,609 |
| Tindall Foundation projects | | 29,573 | 29,021 |
| Trust Waikato | | 665,000 | 650,000 |
| Waikato Regional Council Hamilton | | 11,000 | 3,000 |
| Wel Energy Trust | | 70,000 | 30,000 |
| Unspent grant funding current year | 4 | (171,129) | (135,047) |
| Unspent grant income b/fwd from previous year | | 135,047 | 154,063 |
| Total Donations, fundraising and other similar revenue | | 1,178,882 | 1,570,710 |
| Revenue from providing goods or services | | | |
| CW Accounting services - Hei Ahuru Mowai | | 4,125 | - |
| CW Accounting services - New Lives Animal Rescue | | 1,622 | 200 |
| CW car park hireage - Bruntons | | 3,360 | 2,640 |
| CW Charge for service | | 7,295 | 5,398 |
| Conference 19 | | - | 81,162 |
| CW Office lease - MR Cagney | | 1,000 | - |
| CW Office lease - NZCTU | | 12,000 | 12,000 |
| CW resource development | | - | 3,250 |
| CW Venue Hire | | 2,790 | 488 |
| CW representation | | 3,371 | 3,888 |
| CW Workshop - All Income | | 16,090 | 13,845 |
| Marae Development Plan | | 14,387 | 41,199 |
| Te Aho o Te Kahu - Hei Ahuru Mowai | | 77,500 | - |
| Total Revenue from providing goods or services | | 143,540 | 164,070 |
| Interest, dividends and other investment revenue | | | |
| Interest Income | | 12,033 | 16,122 |
| Total Interest, dividends and other investment revenue | | 12,033 | 16,122 |
| Other revenue | | | |

Notes to the Performance Report

| | | |
|----------------------------|----------|---------------|
| Depreciation Recovered | - | 28,560 |
| Total Other revenue | - | 28,560 |



| | NOTES | 2021 | 2020 |
|---|-------|----------------|----------------|
| 2. Analysis of Expenses | | | |
| Volunteer and employee related costs | | | |
| ACC | | 1,194 | 1,047 |
| Coaching & Mentoring | | 1,832 | 1,934 |
| Contractor - Genae Thompson MDP | | 33,003 | 8,580 |
| Professional development | | 11,081 | 21,196 |
| Salaries | | 751,079 | 654,717 |
| Team building | | 1,113 | 1,905 |
| Total Volunteer and employee related costs | | 799,302 | 689,379 |
| Costs related to providing goods or services | | | |
| Accounting & Payroll | | 1,129 | 1,119 |
| Advertising, Marketing, Rebranding | | 2,945 | 1,728 |
| Audit | | 4,548 | 4,506 |
| Bank Fees | | 253 | 202 |
| Cleaning | | 3,586 | 4,818 |
| Computer Consumables & Equipment | | 12,750 | 550 |
| Conference 2019 | | - | 67,920 |
| Covid-19 expenses | | 3,107 | 49 |
| CW Advisory Service - Accom & Meals | | 3,085 | 1,360 |
| CW Workshop - Expenses | | 9,583 | 15,187 |
| Electricity & Gas | | 3,889 | 4,459 |
| Ethnic Communities Development Programme | | 20,033 | - |
| General Expenses | | 1,358 | 555 |
| Governance | | 3,201 | 3,458 |
| Health & Safety Resource | | - | 3,687 |
| Hei Ahuru Mowai | | 77,500 | - |
| Hei Ahuru Mowai - Pou Tikanga exp | | 477 | - |
| Insurance | | 4,112 | 9,843 |
| IT Support & Maintenance | | 7,212 | 9,136 |
| Kaumatua Services | | 4,800 | 4,800 |
| Kumara Vine Newsletter | | 2,377 | 2,185 |
| Lease - Anglican Diocese | | 58,000 | 58,000 |
| Legal expenses | | - | 552 |
| Loss on Disposal | | - | 1,507 |
| Marae Development Plans | | 5,523 | - |
| Mental Health Scholarship | | 500 | 2,500 |
| Motor Vehicle Expenses | | 14,896 | 19,138 |
| Network Meetings | | 457 | 2,085 |
| Office Stationery & Resources | | 2,965 | 6,270 |
| Paper and Photocopier | | 4,126 | 7,174 |

Notes to the Performance Report



| | NOTES | 2021 | 2020 |
|---|-------|----------------|----------------|
| Postage | | 191 | 251 |
| Rates - HCC | | 2,128 | 1,988 |
| Recruitment | | 285 | 260 |
| Repairs and Maintenance | | 3,275 | 7,059 |
| Resources | | 590 | - |
| Salesforce CRM software & fees | | 4,909 | 3,280 |
| Salesforce CRM support | | 2,785 | 3,156 |
| Security | | 1,042 | 930 |
| Shop and Drop- Expenses | | 8,305 | - |
| Subscriptions | | 646 | 2,031 |
| Tea & Coffee | | - | 20 |
| Telephone | | 4,498 | 5,409 |
| Tindall Foundation COVID funding 2020 | | 24,902 | - |
| Vehicle Lease | | 7,814 | 5,739 |
| Website | | 809 | 1,204 |
| Website (rural) | | 9,068 | 818 |
| Total Costs related to providing goods or services | | 323,662 | 264,932 |
| Grants and donations made | | | |
| Len Reynolds Grants | | - | 518,500 |
| Len Reynolds projects | | 39,163 | 51,255 |
| Tindall Foundation Grants | | 101,015 | 86,000 |
| Tindall Projects | | 10,618 | 40,981 |
| Total Grants and donations made | | 150,795 | 696,736 |
| Other expenses | | | |
| Bad Debts | | 1,522 | - |
| Depreciation | | 30,715 | 19,716 |
| Emergency Kai | | 90,946 | - |
| Total Other expenses | | 123,183 | 19,716 |
| | NOTES | 2021 | 2020 |
| 3. Analysis of Assets | | | |
| Bank accounts and cash | | | |
| Westpac 00 | | 16,362 | 117,550 |
| Westpac 021 | | 75,437 | 312 |
| Westpac 20 - Reserve Fund | | 9,323 | 49,162 |
| Total Bank accounts and cash | | 101,122 | 167,024 |
| Term deposits | | | |
| Term Deposit | | 367,819 | 317,819 |
| Mental Health Term Investment 081 | | 19,663 | 19,663 |
| Total Term deposits | | 387,482 | 337,482 |
| Debtors and prepayments | | | |
| Accounts Receivable | | 25,296 | 9,139 |

Notes to the Performance Report



| | | |
|--------------------------------------|---------------|---------------|
| Prepayments | 5,980 | - |
| Accrued Interest | 1,362 | 1,434 |
| GST | 1,762 | 1,462 |
| Total Debtors and prepayments | 34,400 | 12,034 |

| | NOTES | 2021 | 2020 |
|---|-------|----------------|----------------|
| 4. Analysis of Liabilities | | | |
| Creditors and accrued expenses | | | |
| Accounts Payable | | 53,107 | 34,689 |
| Wages Payable - Payroll | | - | - |
| Accrued Audit fee | | 5,200 | 5,200 |
| Accrued Holiday Pay | | 45,135 | 30,558 |
| Accrued Wages | | 32,888 | 17,437 |
| Sundry Accruals | | 1,773 | 1,065 |
| Total Creditors and accrued expenses | | 138,102 | 88,949 |
| Other current liabilities | | | |
| Rounding | | - | - |
| Total Other current liabilities | | - | - |
| Other current liabilities | | | |
| Grants Unspent | | 171,129 | 135,047 |
| Revenue Received in Advance | | 13,000 | 55,000 |
| Total Other current liabilities | | 184,129 | 190,047 |

| | NOTES | 2021 | 2020 |
|---|-------|---------------|----------------|
| 5. Property, Plant and Equipment | | | |
| Motor Vehicles | | | |
| Vehicles owned | | 82,525 | 82,525 |
| Accumulated depreciation - vehicles owned | | (23,107) | (5,777) |
| Total Motor Vehicles | | 59,418 | 76,749 |
| Fixtures and Fittings | | | |
| Furniture and fittings owned | | 78,588 | 78,588 |
| Accumulated depreciation - furniture and fittings owned | | (60,091) | (56,662) |
| Total Fixtures and Fittings | | 18,497 | 21,926 |
| Office Equipment | | | |
| Plant and machinery owned | | 116,392 | 111,392 |
| Accumulated depreciation - plant and machinery owned | | (98,043) | (88,088) |
| Total Office Equipment | | 18,349 | 23,305 |
| Total Property, Plant and Equipment | | 96,264 | 121,979 |

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

Notes to the Performance Report



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 | 2021 | 2020 |
|-------------------------------------|-------|----------------|----------------|
| 7. Accumulated Funds | | | |
| Accumulated Funds | | | |
| Opening Balance | | 359,524 | 250,826 |
| Accumulated surpluses or (deficits) | | (62,488) | 108,697 |
| Total Accumulated Funds | | 297,036 | 359,524 |
| Total Accumulated Funds | | 297,036 | 359,524 |
| | NOTES | 2021 | 2020 |

8. Commitments

| | Vehicle | Photocopier | Building | Total |
|----------------------|---------------|--------------|---------------|---------------|
| Commitments to Lease | | | | |
| 1 year | 9951 | 2,545 | 58,000 | 70,496 |
| 2-5 years | 956 | 1,697 | 2,833 | 5,486 |
| 5+ years | 0 | 0 | 0 | 0 |
| Total | 10,907 | 4,242 | 60,833 | 75,982 |

9. Related Parties

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

10. Events after balance date

Covid-19 Virus has not affected the operations of this entity.

There are no major events after balance date.

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 2021

Campbell & Campbell Accounting Consultants

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 2021.

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 2021 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 2021.
- 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 2021.

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.



Campbell & Campbell Accounting Consultants

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

5 August 2021

Thank you

Thanks to our funders

Community Organisation Grant Scheme
D V Bryant Trust
Ethnic Communities Development Fund
Hamilton City Council
Len Reynolds Trust
Lottery Grants Board
Mental Health Solutions Ltd
Tindall Foundation
Trust Waikato
Waikato Regional Council
Waikato Tainui Tribal Development Unit
Wel Energy Trust



**Community
Waikato**

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