

Annual Report

1 April 2021 to 31 March 2022



**Community
Waikato**

He piko he kaainga



OUR VISION: Thriving Communities



Community Waikato Team

Community Waikato Staff

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*



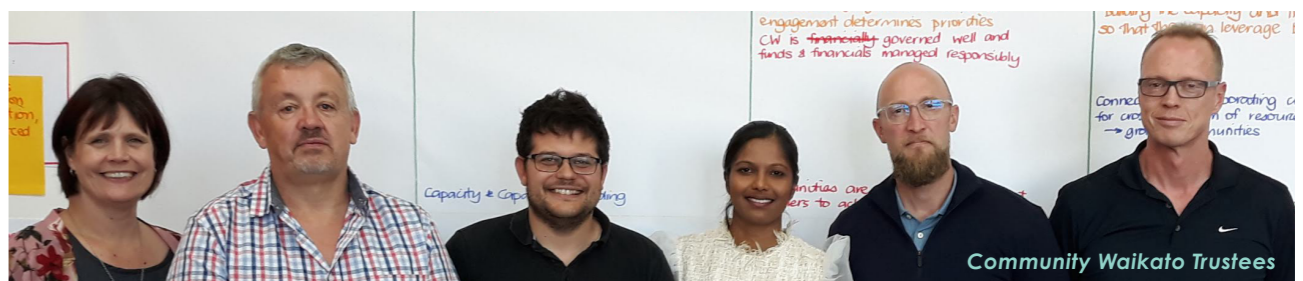
Kaumatua Taki Turner **Kuia** Ratauhinga Turner

Trustees

- Kim Holt**
Chairperson
- Peter Humphreys**
Vice Chairperson
- Tony Douglas**
- Jenny Nand**
- Johann van Loggerenberg**
- Jeremy Sales**

Staff

- Holly Snape**
Chief Executive
- Kim Cable**
Marketing & Communications Manager
- Jason Nguyen**
Administration & Finance
- Anne Douglas**
Finance Manager & Community Advisor
- Sarah Gibb**
Community Advisor
- Kiri Karu**
Kaiwhakarite
- Sally Fenwick Ridley**
Workshops & Donations Manager
- Karen Stockmann**
Community Advisor
- Gary Thompson**
Kaiwhakarite
- Roseanne Murray**
Community Advisor



Community Waikato Trustees

Chair Report

By Kim Holt
Chairperson, Community Waikato

Tēnā koutou

It is an honor to report on the activities of Community Waikato for the year ended 31 March 2022.

Last year I acknowledged the challenges that the international Covid 19 pandemic had on each and everyone of us personally and professionally. Unfortunately, these challenges continued this year and have tested our resilience and agility to adjust to the many changes that have been needed. Once more 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, and their ongoing ability to adjust to meet the changing needs of the community and also to ensure processes and systems are in place to support staff and maintain their wellbeing.

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. Community Waikato has continued to provide assistance for the "Here to Help You" roll out across the Waikato Region, and has worked with WISE group and MSD to establish a more sustainable model of food distribution of the Christmas period.

The surge in Covid first with Delta and then Omicron variants, identified the importance of maintaining

staff wellbeing. The Community Waikato team took a proactive approach, and established Wellbeing Ambassadors as part of the development of a Wellbeing Strategy for the organisation.

This year we have welcomed a new Board member to Community Waikato Moko Taurariki is of Waikato descent. His passion is to support a nation that embraces and manifests Te Tiriti O Waitangi in a way that reflects partnership and equity in a meaningful way. He currently works as a Kaihautuu at Te Kuratini O Waikato (Wintec) as part of a change management team leading the implementation of a culturally capability framework across the organisation. We are delighted to have Moko join us, bringing his valuable skills and knowledge to the team.

The last two years have been isolating for many, which has been a challenge for the organisation. The team have undertaken further training to strengthen their skills in facilitating workshops on line to enable ongoing community connection. The 2022 conference will also provide a much-needed opportunity for communities to reconnect. This theme being "Embrace the Challenge" with a focus on the achievements and innovations of the not for profit sector over the past two years.

Like other NGO's we have the perpetual challenge of funding. 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, Hamilton City Council, Len Reynolds Trust, Waikato Lyceum Club and Waikato Regional Council 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 showing 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 kaumātua, 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 katoa

Kim Holt



“ 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. ”

Chief Executive Report

By Holly Snape
Chief Executive, Community Waikato

This year has been another busy 12 months for Community Waikato. The board created a new strategic plan in 2020 and over the last 12 months, the Community Waikato team have worked to progress each of the key priority areas. This has been through a combination of continuing our face-to-face support (sometimes digitally) of community and social service organisations, networks and Maaori entities, and through the implementation of key projects.

The advisor team continue to be busy, working with 245 organisations in the last twelve months, undertaking 346 unique pieces of work. While most of the work is characterised as 'advising', the team also provided a lot of governance training, support with legal structures and the facilitation of planning.

The Kaiwhakarite has worked with 13 Marae trusts and their whanau between April 2021 and March 2022. 3 of these trusts completed their Marae Development Plan. In addition, 9 marae and their trustees participated in 2 Maaori Governance workshops in April and May. In November, Waikato Tainui facilitated a series of online Marae Development workshops to highlight the benefits of marae creating marae development plans. The Kaiwhakarite delivered an introductory to Marae Development to over 30 marae throughout the series. Consequently, the Kaiwhakarite engaged with up to 50 marae in the 2021-2022 year despite the ongoing impact of Covid 19.

Community Waikato also continue to provide umbrella support to a Maaori entity that works to secure equitable health outcomes for Maaori. We provide assistance in financial systems, and guidance with policies and processes, while this organisation is making exceptional gains influencing the systems that impact on cancer outcomes. Community Waikato continues to support the Kaiwhakarite to influence Maaori health gain across a number of fronts. They include working alongside Te Aho o Te Kahu, the National Cancer Agency, the National Screening Unit, the National Bowel Screening programme, and with Regional Primary Care entities.

A key priority identified by the Community Waikato Board was to influence the systems that impact

our communities. Systems can create barriers to opportunities for individuals and communities, but good systems can create opportunities. The Kaiwhakarite has worked closely with a local territorial authority on the frameworks that have impeded the development of Papakainga, to identify where changes in policy will enable Maaori to implement their own solutions to the housing crisis. This has resulted in good success that will, in time, open a pathway to development and provide a potential template for other territorial authorities.

Community Waikato has also advocated for simple changes in the public and community transport system that would result in connectivity for isolated communities to more easily access health services in Hamilton. The Taumarunui Hospital Bus is now available to the general public (as well as hospital patients) and stops in Te Kuiti and Otorohanga before coming on to Hamilton. The cost is in line with Waikato Region bus charges. Through the Waikato Regional Council Long Term Plan process, a senior Community Waikato advisor has worked closely with the regional transport providers and the Waikato regional council to successfully secure ongoing funding for community transport providers through a targeted rate. A Community Transport Lead role has also been created, hosted by regional council and partnered with Community Waikato.

Supporting communities to connect is also a core activity for Community Waikato. We have been planning our regional sector conference and ran a series of regional transport forums. We also held several managers forums, the most highly attended being a session on vaccination requirements. Many in our sector work with vulnerable communities and the vaccine requirements/mandates impacted a number of organisations, particularly those with government contracts. It was a difficult space to navigate, balancing contractual requirements, staff concerns and the safety of service users.

While in the last year we delivered 40 workshops to 373 participants, training and professional development continues to be challenging as we

navigate the best platform to deliver workshops. We have invested in new technology and equipment to enable a better hybrid experience so that those outside Hamilton City and/or those who prefer to continue to socially distance can continue to access our professional development opportunities online while accommodating those who prefer a face-to-face experience.

Investing in our internal infrastructure was identified as pivotal by the Board, as the pandemic and subsequent lockdowns demonstrated that we needed the equipment and tools to work differently in the future. Over the last year Community Waikato reviewed and redeveloped our internal infrastructure, systems and equipment. This has included reviewing our CRM data collection categories, optimising the training/workshop registration processes through the website, upgrading the internet infrastructure and developing a timeframe for equipment replacement. It has resulted in upgraded equipment in the training room and improved home office workstations for the staff.

In order to communicate the work we do and the broader work of the sector, Community Waikato has been utilising several platforms and communication methods. We created 10 'stories from the sector', showcasing the incredible work of our Waikato community organisations in short video clips. We also recorded around 50 podcasts which were aired on Free FM and uploaded to Access Internet Radio. Our 4 Kumara Vine publications focused on specific themes this year, including an edition on the work of ethnic community organisations in the Waikato, digital technology, wellbeing and empowering women. The Community Waikato Facebook page serves to further disseminate the above.

The quality and commitment of the Community Waikato team continues to be the backbone of the success of the organisation. The staff are deeply passionate about the work they do and the organisations and communities they work with. We also must acknowledge the ongoing support of our funders who not only provide the resources we



need to operate, but share their knowledge, their connections and their aspirations for the Waikato region. We are immensely grateful for their continuing contributions. We have also been well supported by a Board who provide leadership and strategic oversight for our organisation. We also value greatly the input from our Kaumatua, Taki Turner and Kuia, Ratau Turner. We are able to look to Taki and Ratau for guidance and support and they are always kind and thoughtful in their feedback.

Finally, I would like to thank all of those in the sector we have worked alongside in the last year. Sometimes we are the facilitators, advisors or coaches, sometimes we are partners and collaborators and sometimes we are the pupils, learning from the wealth of knowledge and experience our sector possesses. Thank you for the unique contribution you make to the complex fabric that makes up our sector.



Performance Report

The Community Waikato Trust
For the year ended 31 March 2022

Performance Report

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Entity Information

The Community Waikato Trust For the year ended 31 March 2022

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:

Kim Holt **Chairperson**
 Tony Douglas
 Peter Humphreys
 Jenny Nand
 Johann van Loggerenberg
 Jeremy Sales

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

Physical: 33 Victoria Street, Hamilton, Waikato, New Zealand, 3204
 Postal: PO Box 1367, Waikato Mail Centre, Hamilton, New Zealand



Approval of Financial Report

The Community Waikato Trust For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Community Waikato for year ended 31 March 2022.

APPROVED



Kim Holt

Trustee/Chair

Date 15/8/22



Peter Humphreys

Trustee

Date 15/8/22

Statement of Service Performance

The Community Waikato Trust For the year ended 31 March 2022



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	2022	2021
Hamilton	63	94
Hauraki	14	20
Matamata/Piako	15	11
Otorohanga	5	4
Ruapehu	13	23
South Waikato	7	17
Thames Coromandel	23	27
Waikato	23	31
Waipa	9	19
Waitomo	12	10
Waikato region	51	59
Other regions/National	9	13
Pre development	0	1
Total no of organisations worked with:	244	329

Statement of Service Performance



Community Waikato training	2022 Number of courses	2022 Number of participants	2021 Number of courses	2021 Number of participants
Short course (external facilitator)	12	189	7	141
Short course (internal facilitator)	14	237	7	61
Funding workshops	14	327	17	284
Tindall Foundation Grants				
	2022	2021		
Number of organisation's funded	41	47		
Main Funding round	\$140,700	\$101,015		
Rural Event fund	\$5,000	\$5,000		
Other	\$8,000	\$25,000 (COVID 19)		
Total	\$153,700	\$131,015		
Total	\$153,700	\$131,015		

Statement of Financial Performance

The Community Waikato Trust
For the year ended 31 March 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	1,255,509	1,178,382
Revenue from providing goods or services	1	314,083	143,409
Interest, dividends and other investment revenue	1	5,670	12,033
Total Revenue		1,575,262	1,333,824
Expenses			
Volunteer and employee related costs	2	843,719	799,302
Costs related to providing goods or service	2	464,862	446,894
Grants and donations made	2	154,646	150,531
Total Expenses		1,463,227	1,396,726
Surplus/(Deficit) for the Year		112,035	(62,902)

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 2022



	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank accounts and cash			
Bank accounts and cash	3	73,071	100,930
Term Deposits	3	437,482	387,482
Total Bank accounts and cash		510,553	488,412
Debtors and prepayments	3	117,696	34,237
Total Current Assets		628,249	522,649
Non-Current Assets			
Property, Plant and Equipment	5	71,126	96,264
Total Non-Current Assets		71,126	96,264
Total Assets		699,376	618,913
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	187,219	138,163
Other current liabilities	4	103,500	184,129
Total Current Liabilities		290,719	322,292
Total Liabilities		290,719	322,292
Total Assets less Total Liabilities (Net Assets)		408,656	296,621
Accumulated Funds			
Accumulated surpluses or (deficits)	7	408,656	296,621
Total Accumulated Funds		408,656	296,621

Statement of Cash Flow

The Community Waikato Trust
For the year ended 31 March 2022



	2022	2021
Statement of Cash Flows		
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	1,187,880	1,214,963
Receipts from providing goods or services	239,645	85,383
Interest, dividends and other investment receipts	3,273	(300)
GST	-	12,764
Total Cash was received from:	1,430,798	1,312,810
Cash was applied to:		
Payments to suppliers and employees	1,253,255	1,172,917
Donations or grants paid	154,646	150,795
Total Cash was applied to:	1,407,901	1,323,712
Total Cash Flows from Operating Activities	22,897	(10,902)
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from sale of property, plant & equipment	-	-
Receipts from decrease of Term Deposits	-	-
Total Cash was received from:	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	948	5,000
Payments to increase Term Deposits	50,000	50,000
Total Cash was applied to:	50,948	55,000
Total Cash Flows from Investing and Financing Activities	(50,948)	(55,000)
Net Increase / (Decrease) in Cash	(28,051)	(65,902)
Cash Balances		
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at beginning of period	101,122	167,024
Total Cash and cash equivalents at beginning of period	101,122	167,024
Cash and cash equivalents at end of period		
Cash and cash equivalents at end of period	73,071	101,122
Total Cash and cash equivalents at end of period	73,071	101,122
Net change in cash for period	(28,051)	(65,902)

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 2022



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 2022



	NOTES	2022	2021
1. Analysis of Revenue			
Donations, fundraising and other similar revenue			
Community Org Grant Scheme (Cogs)		35,000	35,000
D V Bryant Trust Board		-	7,500
Donations		3,293	2,903
Ethnic Communities Development Fund		-	35,000
Fundraising Income		-	35
Hamilton City Council		36,000	50,000
Legacy received		10,000	-
Len Reynolds Trust		50,000	50,000
Lottery Grants Board		175,000	55,000
Mental Health Solutions Ltd (Here to help u)		-	69,565
Shop and Drop- All Income		10,645	8,340
Tindall Foundation		89,961	113,718
Tindall Foundation Mgmt fee		11,994	11,829
Tindall Foundation projects		29,987	29,573
Trust Waikato		650,000	665,000
Waikato Lyceum Charitable Trust		4,000	-
Waikato Regional Council Hamilton		3,000	11,000
Wel Energy Trust		79,000	70,000
Unspent grant funding current year	4	(103,500)	(171,129)
Unspent grant income b/fwd from previous year		171,129	135,048
Total Donations, fundraising and other similar revenue		1,255,509	1,178,382
Revenue from providing goods or services			
CW Accounting services - (HEI)		6,712	4,125
CW Accounting services (NLR)		1,440	1,622
CW car park hireage - Bruntons		2,948	3,360
CW Charge for service		12,910	7,295
CW Office lease - MR Cagney		12,200	1,000
CW Office lease - NZCTU		2,000	12,000
CW Venue Hire		1,162	2,790
CW representation		5,099	3,371
CW Workshop - All Income		20,995	15,959
Marae Development Plan - Income		41,129	14,387
Te Aho o Te Kahu - Hei Ahuru Mowai		203,750	77,500
Te Aho o Te Kahu - Pou Tikanga		3,738	-
Total Revenue from providing goods or services		314,083	143,409
Interest, dividends and other investment revenue			
Interest Income		5,670	12,033
Total Interest, dividends and other investment revenue		5,670	12,033

Notes to the Performance Report



	NOTES	2022	2021
2. Analysis of Expenses			
Volunteer and employee related costs			
ACC		1,420	1,194
Coaching & Mentoring		6,589	1,832
Contractor - MDP		12,052	33,003
Professional development		11,382	11,081
Salaries		809,587	751,079
Team building		2,689	1,113
Total Volunteer and employee related costs		843,719	799,302
Costs related to providing goods or services			
Accounting & Payroll		1,066	1,129
Advertising, Marketing, Rebranding		8,237	2,945
Audit		4,633	4,548
Bad Debts		-	1,522
Bank Fees		357	253
Cleaning		3,324	3,586
Community Health Organisations Research Project		5,882	-
Computer Consumables & Equipment		6,780	12,750
Covid-19 expenses		-	3,107
CW Advisory Service - Accommodation & Meals		4,387	3,137
CW Workshop - Expenses		9,545	9,583
Depreciation		26,085	30,715
Electricity & Gas		3,196	3,621
Ethnic Communities Development Programme		15,057	20,033
Food coordination & Here to help		1,960	90,946
General Expenses		1,246	1,358
Governance		8,050	3,201
Hei Ahuru Mowai		203,750	77,500
Hei Ahuru Mowai - Pou Tikanga		1,133	477
Insurance		9,981	4,112
IT Support & Maintenance		5,170	7,212
Kaumataua Services		4,800	4,800
Kumara Vine Newsletter		2,072	2,377
Lease - Anglican Diocese		58,000	58,000
Legal expenses		117	-
Marae Development Plan expense		4,280	5,523
Mental Health Scholarship		1,000	500
Motor Vehicle Expenses		15,478	14,896
Network Meetings		640	457
Office Stationery & Resources		1,984	2,965
Paper and Photocopier		3,861	4,126
Postage		-	191
Rates - HCC		2,249	2,128

Notes to the Performance Report



Recruitment	-	285
Repairs and Maintenance	4,260	3,275
Resources	-	590
Salesforce CRM software & fees	2,758	4,909
Salesforce CRM support	8,947	2,785
Security	1,188	1,042
Shop and Drop- Expenses	10,584	8,305
Subscriptions	3,998	646
Telephone	3,092	4,498
Tindall Foundation COVID funding 2020	-	24,902
Vehicle Lease	14,211	7,814
Website	435	1,074
Website - Waikato Community Transport forum	1,068	9,068
Total Costs related to providing goods or services	464,862	446,894
Grants and donations made	154,646	150,531

	NOTES	2022	2021
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3. Analysis of Assets

Bank accounts and cash			
Westpac 00		16,529	16,170
Westpac 021		56,542	75,437
Westpac 20 - Closed		-	9,323
Total Bank accounts and cash		73,071	100,930
Term deposits			
Term Deposit		417,819	367,819
Mental Health Term Investment 081		19,663	19,663
Total Term deposits		437,482	387,482
Debtors and prepayments			
Accounts Receivable		86,584	25,146
Prepayments		19,616	5,980
Accrued Interest		3,760	1,362
GST		7,736	1,749
Total Debtors and prepayments		117,696	34,237

	NOTES	2022	2021
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4. Analysis of Liabilities

Creditors and accrued expenses			
Accounts Payable		110,508	53,107
Accrued Audit fee		5,200	5,200
Accrued Holiday Pay		40,957	45,135
Accrued Wages		27,440	32,888

Notes to the Performance Report



	NOTES	2022	2021
Sundry Accruals		3,115	1,833
Total Creditors and accrued expenses		187,219	138,163
Other current liabilities			
Rounding		-	-
Total Other current liabilities		-	-
Other current liabilities			
Grants Unspent		103,500	171,129
Revenue Received in Advance		-	13,000
Total Other current liabilities		103,500	184,129

	NOTES	2022	2021
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5. Property, Plant and Equipment

	NOTES	2022	2021
Motor Vehicles			
Vehicles owned		82,525	82,525
Accumulated depreciation - vehicles owned		(40,437)	(23,107)
Total Motor Vehicles		42,088	59,418
Fixtures and Fittings			
Furniture and fittings owned		78,588	78,588
Accumulated depreciation - furniture and fittings owned		(62,950)	(60,091)
Total Fixtures and Fittings		15,637	18,497
Office Equipment			
Plant and machinery owned		117,340	116,392
Accumulated depreciation - plant and machinery owned		(103,939)	(98,043)
Total Office Equipment		13,401	18,349
Total Property, Plant and Equipment		71,126	96,264

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.

6. Contingent Liabilities and Guarantees

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

	NOTES	2022	2021
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7. Accumulated Funds

	NOTES	2022	2021
Accumulated Funds			
Opening Balance		296,621	359,524
Accumulated surpluses or (deficits)			
Current year earnings		112,035	(62,902)
Transfer to Specified Reserve		(14,000)	-
Total Accumulated surpluses or (deficits)		98,035	(62,902)

Notes to the Performance Report



	NOTES	2022	2021
Specified Reserve - Andrea Goble Memorial Fund		14,000	-
Total Accumulated Funds		408,656	296,621
Total Accumulated Funds		408,656	296,621

8. Commitments

	Vehicle	Photocopier	Building	Total
Commitments to Lease				
1 year	3,822	1,697	58,000	63,519
2-5 years	0	0	0	0
5+ years	0	0	0	0
Total	3,822	1,697	58,000	63,519

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 2022

Campbell & Campbell Accounting Consultants

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 2022.

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 2022 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 2022.
- 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 2022.

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) ISAE (NZ) 3000 (Revised). 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 Standards on Auditing (New Zealand) ISAE (NZ) 3000 (Revised) 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 FCA, B Com
Campbell and Campbell Accounting Consultants
Hamilton

17 August 2022



Thank you



Thanks to our funders

- Trust Waikato
- Tindall Foundation
- Lottery
- COGS
- WEL Energy Trust
- Hamilton City Council
- Len Reynolds Trust
- Waikato Lyceum Club
- Waikato Regional Council



**Community
Waikato**

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