



Annual Report

1 April 2022 to 31 March 2023



**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**



Kaumaatua
Taki Turner Ratauhinga Turner

Trustees

- Jenny Nand** Chairperson
- Kim Holt**
- Tony Douglas**
- Moko Tauriki**
- Johann van Loggerenberg**
- Chelsey Hawthorn**
- Ruth Barrowclough**
- Jeremy Sales**
- Peter Humphreys**

Staff

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



Chair Report

By Jenny Nand
Chairperson, Community Waikato



It is an honour to present the annual report of Community Waikato for the year ended March 31, 2023. Over the past 22 years, our organisation has been dedicated to fostering Thriving Communities within the Waikato region.

This report highlights our achievements, challenges, partnerships, and commitments to the communities we serve.

Challenging Times and Resilience

The last year has presented us with unprecedented challenges as we continued to navigate the aftermath of the Covid-19 pandemic and grapple with the impacts of Cyclone Gabrielle. These events tested the resilience of our communities, reminding us of their strength and determination. In the face of adversity, our resolve to support and uplift the community's well-being remained unwavering.

Strengthening Capacity and Capability

Throughout the year, Community Waikato worked closely with Marae, Hapuu, and community organisations, amplifying their voices and sharing stories of good practices. We were committed to fostering not only individual growth but also facilitating systems change through cross-sector collaborations. Our dedication to community-led development enabled us to contribute to the flourishing of our communities, ensuring they are equipped to tackle challenges and embrace opportunities.

Board Changes

As we bid farewell to Peter Humphreys, a distinguished member of our Board, we extend our heartfelt gratitude for his six years of dedicated service. Peter's leadership and contributions have had a lasting impact on Community Waikato and the community it serves. While we say goodbye to Peter, we warmly welcome Chelsey Hawthorn and Ruth Barrowclough to our Board. Their unique expertise and insights are valuable additions to our team as we continue to pursue our strategic vision.

Gratitude to Funding Partners

We extend our deepest appreciation to our strategic funding partners, including Trust Waikato, Tindall Foundation, Lottery and COGS, WEL Energy, Hamilton City Council, Len Reynolds Trust, Waikato Lyceum Club, DV Bryant Trust, Sky City Hamilton, Sky Point Technologies, and Waikato Regional Council. Their generosity and belief in our mission have enabled us to make significant strides in community development and well-being.

Dedicated Team and Kaumaatua

The dedicated staff of Community Waikato, led by Holly and her team, have demonstrated exceptional leadership and commitment. Their adaptability and passion have been remarkable, especially during times of adversity. We also acknowledge our kaumaatua, Taki and Ratau, for their wisdom and guidance, which have ensured that our work remains culturally respectful and inclusive.

Community Engagement and Collaborative Progress

Our journey would not be possible without the strong support of Marae, Hapuu, and community organisations we work with. Together, we have created an environment of shared learning and collaborative problem-solving. Through our collective efforts, we have addressed social issues, fostered inclusivity, and enriched the lives of countless individuals and families.

Commitment to a Brighter Future

As we look ahead, we remain committed to our values of collaboration, respect, and trust. We firmly believe that, together with our partners, we can create a future where everyone thrives and takes pride in their community. The challenges that lie ahead are met with enthusiasm and determination, as we continue to uplift the Waikato region and its communities.

In conclusion, Community Waikato's achievements in 2023 reflect our ongoing commitment to creating Thriving Communities. We express our heartfelt gratitude to all those who have supported us on this journey. With collaboration as our foundation, we are excited to embark on the path ahead, confident that our collective efforts will continue to create a positive and sustainable impact on the Waikato community.

Chief Executive Report

By **Holly Snape**
Chief Executive, Community Waikato

Capacity and Capability Strengthening

Community Waikato provides a range of services directly to community groups, Maaori entities and Social Service organisations, to support the growth of capacity and capability across the sector. The Advisory and Kaiwhakarite Service engaged with 265 entities over 399 individual pieces of work. The most common service request types related to Governance, Planning and Legal Structures, which is a consistent pattern to previous years. The Kaiwhakarite facilitated a series of workshops with each of the Marae engaged in Marae Development. These sessions bring together as many Marae members as possible, to maximise the benefit of the passion, knowledge and experience of all the whaanau involved.

Providing access to professional development is a key service offered by Community Waikato, in the form of interactive forums, online webinars and workshops. Around 800 people attended the 47 training sessions that ran over this period, covering a range of topics including funding, leadership and marketing.

Community Waikato is also actively involved on projects aimed at bolstering the sectors capability and capacity. Presently, we are collaborating with community groups, legal entities and HR specialists to collate relevant information and resources pertaining to HR and effectively managing employment relationships.

Empowering Maaori Communities

The Kaiwhakarite Service has collaborated with 39 Maaori entities, including Iwi, Hapuu and Marae, during the previous 12 months. A significant portion of this work has focused on supporting and facilitating the Marae Development process. The Service has played a vital role in assisting Marae with the development of collective aspirations, mapping the history of the Marae and generating Gantt Charts to effectively manage and monitor the Marae goals.

Community Waikato has extended its support to Maaori entities by providing infrastructure assistance and guidance to develop robust internal systems.

Recognising the importance of well functioning systems and infrastructure, the Kaiwhakarite Service and Community Waikato team have worked closely with Maaori entities to enhance their capacity in these areas.

We have also actively engaged in advocacy efforts to address regulations that impact Maaori communities, with a particular focus on regulations impeding the development of Papakainga. The Kaiwhakarite Service continues to be instrumental in advocating for changes to local government relations that hinder the progress of Maaori housing initiatives.

Through consultations, meetings and collaborative efforts with local government officials, Community Waikato has highlighted the importance of considering the strategic value of Maaori business interests and development within the district. This advocacy aims to raise awareness, promote inclusivity and create an enabling environment for Maaori entities to thrive.

Amplifying Voices

Community Waikato recognises the power of storytelling and its ability to create connections and inspire change. To this end, we have embarked on a range of activities to raise the voice of the sector and to highlight the challenges and achievements of community groups and non-profit entities across the region.

We have created a range of podcasts and videos that showcase the stories of the sector. By interviewing individuals from diverse organisations, these podcasts and videos provide a platform for sharing experiences, insights and best practices.

Community Waikato also recognises the importance of providing relevant and timely information to decision-makers at various levels. Through regular updates, newsletters and reports, we aim to inform policymakers, government officials and local authorities of the challenges, needs and achievements of the community sector. This information empowers decision-makers to make informed decisions that can support the sector's growth, development and resource allocation.

Influencing Systems

It is crucial that the systems within which the community sector operates, enables positive outcomes rather than producing barriers to impact. Where we identify systemic themes through our work that are counterproductive to positive community outcomes, we partner with others to influence change in those systems.

For example, we are working with a district council to support the drafting of regulations that will enable the development of Papakainga. We have been involved in the Better Banking Project, with research led by Community Networks Aotearoa. We speak to government and local government through oral and written submissions on the legislation and regulations that impact our sector.

Across the Community Waikato team, we have staff sit on various community boards and steering groups both regionally and nationally. These entities are working towards greater capability of the non-profit sector, equitable cancer outcomes for Maaori and growing capacity in resources in the for-purpose sector.

The advisors also take an active role in facilitating community conversations, to evaluate the systems we operate in and to identify pathways for change. For example, we have been involved in facilitating conversations in the kai space, regional community transport and in the area of community health.

Connecting Communities

Fostering community connections and strengthening those relationships supports increased collaboration, resource sharing and professional development. Community Waikato supports the connection of communities by facilitating collaborations, creating spaces and opportunities for connection and hosting community networking events.

In the last year community Waikato ran another mentoring programme, bringing together leaders in the sector, supporting the development of new connections and relationships. We have continued to host a forum for sector managers and bring in experts to speak on topics to support professional development. We also continue to facilitate the Waikato Regional Community Transport Forum and host a network of capacity builders from around the North Island.

In 2022 Community Waikato ran another regional community sector conference, 'Embrace the Challenge', attracting 238 attendees from across the Waikato Region. We also partnered with the Waikato Regional Council to host the Community Transport symposium.

These networking opportunities are fundamental in establishing new relationships and strengthening connections across the sector. They also serve as an opportunity to inject energy back into our people. By actively engaging in networking activities, community organisations and individuals can work together more effectively, maximise their impact and create more positive change in their communities.

Effective Internal Infrastructure

Investing in our internal infrastructure is essential to establishing a strong foundation and ensure smooth operations. Our systems, processes and resources are cornerstones to being able to deliver a quality service to our key stakeholders.

Over the last year we have reviewed our policies, applied our Terms of Engagement, reviewed our CRM and updated the data categories. We have developed a technology audit and implemented a calendar for updating our equipment.

More recently, Community Waikato has made the decision to give notice and seek a new venue. The relocation is planned to take place in the first quarter of the upcoming year. The decision to seek a new venue has been driven by several factors, including a change in how our organisation operates post Covid. By proactively seeking a new venue, Community Waikato aims to ensure that its infrastructure aligns with our evolving needs and enables us to continue to effectively serve the community.

Conclusion

The team at Community Waikato feel privileged to be able to undertake the work we do in the community. We work with people who dedicate their days to making our community a better place.

We have refocused our approach to be more strategic in nature, seeking opportunities for systemic and intergenerational change. This kind of work can take time to see the benefits, but the long-term impact for our sector is significant.

I would like to thank the Community Waikato team for their ongoing commitment to their work and the passion and expertise they bring to the mahi. I would like to thank all our funders, not just for the financial support (which is clearly important) but also for the insights and the partnership to progress positive community outcomes. And to the people working in our communities – thank you for all that you do, despite the hurdles and the challenges you face. We are looking forward to all that we will do together over the next 12 months.



Performance Report

The Community Waikato Trust
For the year ended 31 March 2023

Performance Report

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Entity Information

The Community Waikato Trust For the year ended 31 March 2023

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:

Jenny Nand **Chairperson**
Ruth Barrowclough
Kim Holt
Chelsey Hawthorn
Peter Humphreys
Johann van Loggerenberg
Moko Tauriko

Tony Douglas Resigned September 2022
Jeremy Sales Resigned September 2022

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 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Community Waikato for year ended 31 March 2023.

APPROVED

Jenny Nand

Trustee/Chair

Date 8/08/2023

Johann van Loggerenberg

Trustee

Date 08/08/2023

Statement of Service Performance

The Community Waikato Trust
For the year ended 31 March 2023

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	2023	2022
Hamilton	63	63
Hauraki	21	14
Matamata/Piako	14	15
Otorohanga	3	5
Ruapehu	13	13
South Waikato	7	7
Thames Coromandel	25	23
Waikato	28	23
Waipa	5	9
Waitomo	12	12
Waikato region	55	51
National	8	6
Bay of Plenty	3	2
Other regions	8	1
Total no of organisations worked with	265	244

Statement of Service Performance



Community Waikato training	2023 Number of courses	2023 Number of participants	2022 Number of courses	2022 Number of participants
Short course (external facilitator)	19	349	21	189
Short course (internal facilitator)	13	297	14	237
Funding workshops	22	341	14	327
Conference - biannual	1	238	0	0
Total	55	1225	49	753

Tindall Foundation Grants	2023	2022
Number of organisation's funded	34	41
Main Funding round	\$110,500	\$140,700
Rural Event fund	\$5,000	\$5,000
Tindall Disaster Recovery Fund	\$13,000	\$8,000
Shot Bro	\$1,167	0
Total	\$129,667	\$153,700

Statement of Financial Performance

The Community Waikato Trust
For the year ended 31 March 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	1,225,529	1,255,509
Revenue from providing goods or services	1	336,636	314,083
Interest, dividends and other investment revenue	1	18,790	5,670
Other revenue	1	3,600	-
Total Revenue		1,584,556	1,575,262
Expenses			
Volunteer and employee related costs	2	810,581	843,719
Costs related to providing goods or service	2	575,492	464,907
Grants and donations made	2	129,667	154,646
Total Expenses		1,515,740	1,463,272
Surplus/(Deficit) for the Year		68,816	111,990



Statement of Financial Position

The Community Waikato Trust
As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash			
Bank accounts and cash	3	76,828	73,071
Term Deposits	3	537,482	437,482
Total Bank accounts and cash		614,310	510,553
Debtors and prepayments	3	85,036	109,960
Total Current Assets		699,346	620,513
Non-Current Assets			
Property, Plant and Equipment	5	88,006	71,126
Total Non-Current Assets		88,006	71,126
Total Assets		787,352	691,639
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	171,282	179,528
Other current liabilities	4	138,642	103,500
Total Current Liabilities		309,925	283,028
Total Liabilities		309,925	283,028
Total Assets less Total Liabilities (Net Assets)		477,427	408,612
Accumulated Funds			
Accumulated surpluses or (deficits)	7	477,427	408,612
Total Accumulated Funds		477,427	408,612

Statement of Cash Flow

The Community Waikato Trust
For the year ended 31 March 2023

	2023	2022
Statement of Cash Flows		
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	1,260,672	1,187,880
Receipts from providing goods or services	360,628	239,645
Interest, dividends and other investment receipts	9,468	3,273
GST	-	-
Total Cash was received from:	1,630,768	1,430,798
Cash was applied to:		
Payments to suppliers and employees	1,347,907	1,253,255
Donations or grants paid	129,667	154,646
Total Cash was applied to:	1,477,574	1,407,901
Total Cash Flows from Operating Activities	153,194	22,897
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from sale of property, plant & equipment	3,206	-
Receipts from decrease of Term Deposits	-	-
Total Cash was received from:	3,206	-
Cash was applied to:		
Payments to acquire property, plant and equipment	52,643	948
Payments to increase Term Deposits	100,000	50,000
Total Cash was applied to:	152,643	50,948
Total Cash Flows from Investing and Financing Activities	(149,437)	(50,948)
Net Increase / (Decrease) in Cash	3,757	(28,051)
Cash Balances		
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at beginning of period	73,071	101,122
Total Cash and cash equivalents at beginning of period	73,071	101,122
Cash and cash equivalents at end of period		
Cash and cash equivalents at end of period	76,828	73,071
Total Cash and cash equivalents at end of period	76,828	73,071
Net change in cash for period	3,757	(28,051)



Statement of Accounting Policies

The Community Waikato Trust For the year ended 31 March 2023



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.

Property, Plant & Equipment

Property, Plant & Equipment is valued at cost less accumulated depreciation. Depreciation is provided at maximum rates allowed by the Inland Revenue Department.

Accounts Receivable

Are stated at expected realisable value.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, to the extent it is probable that the economic benefits will flow to the proprietor and revenue can be reliably measured.

Interest received is recognised as interest accrues, gross of refundable tax credits received. (Accrual)

Notes to the Performance Report

The Community Waikato Trust For the year ended 31 March 2023



	NOTES	2023	2022
1. Analysis of Revenue			
Donations, fundraising and other similar revenue			
Community Org Grant Scheme (Cogs)		29,674	35,000
D V Bryant Trust - Conference 2022		5,000	-
Donations		4,225	3,293
Hamilton City Council		30,000	36,000
Hamilton City Council - Conference 2022		5,000	-
Legacy received		-	10,000
Len Reynolds Trust		50,000	50,000
Len Reynolds Trust - Conference 2022		5,000	-
Lottery Grants Board		245,000	175,000
Shop and Drop- All Income		7,157	10,645
Sky City Hamilton		15,000	-
Sky Point Technologies		2,174	-
Tindall Foundation		104,961	89,961
Tindall Foundation Mgmt fee		11,994	11,994
Tindall Foundation projects		29,987	29,987
Trust Waikato		650,000	650,000
Trust Waikato - Conference 2022		10,000	-
Waikato Lyceum Charitable Trust		-	4,000
Waikato Regional Council Hamilton		3,000	3,000
Wel Energy Trust		40,000	79,000
Wel Energy Trust - Conference 2022		12,500	-
Unspent grant funding current year	4	(138,643)	(103,500)
Unspent grant income b/fwd from previous year		103,500	171,129
Total Donations, fundraising and other similar revenue		1,225,529	1,255,509
Revenue from providing goods or services			
Conference 2022-Revenue		41,217	-
CW Accounting services - (HEI)		8,580	6,712
CW Accounting services (NLR)		600	1,440
CW car park hireage - Bruntons		3,639	2,948
Community Transport Symposium all income 2022		8,004	-
CW Charge for service		2,130	12,910
CW Office lease - MR Cagney		18,200	12,200
CW Office lease - NZCTU		-	2,000
CW Venue Hire		3,263	1,162
CW representation		4,392	5,099
CW Workshop - All Income		22,059	20,995
Marae Development Plan - Income		29,552	41,129
Te Aho o Te Kahu - Hei Ahuru Mowai		195,000	203,750

Notes to the Performance Report



	NOTES	2023	2022
Te Aho o Te Kahu - Pou Tikanga		-	3,738
Total Revenue from providing goods or services		336,636	314,083
Interest, dividends and other investment revenue			
Interest Income		18,790	5,670
Total Interest, dividends and other investment revenue		18,790	5,670
Other revenue			
Covid-19 Wage Subsidy and Leave Support		3,600	-
Total Other revenue		3,600	-

	NOTES	2023	2022
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2. Analysis of Expenses

	NOTES	2023	2022
Volunteer and employee related costs			
ACC		1,529	1,420
Coaching & Mentoring		1,553	6,589
Contractor - MDP		10,111	12,052
Professional development		4,647	11,382
Salaries		792,124	809,587
Team building		617	2,689
Total Volunteer and employee related costs		810,581	843,719
Costs related to providing goods or services			
Accounting & Payroll		1,219	1,066
Advertising, Marketing, Rebranding		1,482	8,237
Audit		4,697	4,633
Bank Fees		500	357
Cleaning		4,210	3,324
Community Health Organisations Research Project		33,201	5,882
Community Transport Symposium expenses 2022		7,918	-
Computer Consumables & Equipment		2,270	6,780
Conference 2022-Expenses		100,512	-
CW Advisory Service - Accommodation & Meals		1,158	4,387
CW Workshop - Expenses		21,335	9,545
Depreciation		32,557	26,085
Electricity & Gas		2,558	3,196
Ethnic Communities Development Programme		465	15,057
Food coordination & Here to help		-	1,960
General Expenses		1,479	1,246
Governance		4,711	8,050
Hei Ahuru Mowai		195,000	203,750
Hei Ahuru Mowai - Pou Tikanga		1,152	1,133
Insurance		11,365	9,981
IT Support & Maintenance		5,370	5,170
Kaumatua Services		4,800	4,800
Kumara Vine Newsletter		2,226	2,072

Notes to the Performance Report



	NOTES	2023	2022
Lease - Anglican Diocese		58,000	58,000
Legal expenses incl HR support		-	117
Loss on Disposal		3,206	-
Marae Development Plan expense		5,089	4,280
Mental Health Scholarship		1,500	1,000
Motor Vehicle Expenses		16,497	15,478
Network Meetings		609	640
Office Stationery & Resources		2,949	1,984
Paper and Photocopier		3,538	3,861
Rates - HCC		2,176	2,249
Repairs and Maintenance		3,980	4,260
Salesforce CRM software & fees		3,894	2,758
Salesforce CRM support		5,864	8,947
Security		1,276	1,188
Shop and Drop- Expenses		7,146	10,584
Subscriptions		4,857	3,998
Telephone		2,456	3,092
Vehicle Lease		4,144	14,211
Website		509	480
Website - Waikato Community Transport forum		1,068	1,068
Well being Strategy		6,551	-
Total Costs related to providing goods or services		575,492	464,907

Grants and donations made

Len Reynolds projects		-	2,946
Tindall Project Payments		19,167	13,000
Tindall Foundation Grants Payments		110,500	138,700
Total Grants and donations made		129,667	154,646

	NOTES	2023	2022
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3. Analysis of Assets

	NOTES	2023	2022
Bank accounts and cash			
Westpac 00		74,626	16,529
Westpac 021		2,201	56,542
Total Bank accounts and cash		76,828	73,071
Term deposits			
Term Deposit		517,819	417,819
Mental Health Term Investment 081		19,663	19,663
Total Term deposits		537,482	437,482
Debtors and prepayments		85,036	109,960

Notes to the Performance Report



	NOTES	2023	2022
4. Analysis of Liabilities			
Creditors and accrued expenses			
GST		264	(7,743)
Accounts Payable		101,241	110,559
Accrued Audit fee		5,200	5,200
Accrued Holiday Pay		32,540	40,957
Accrued Wages		29,471	27,440
Sundry Accruals		2,566	3,115
Total Creditors and accrued expenses		171,282	179,528
Other current liabilities			
Grants Unspent			
Unspent grant - Hamilton City Council		7,500	7,500
Unspent grant - Len Reynolds Trust		-	56,982
Unspent grant - Lottery Grants Board		120,000	-
Unspent grant - Tindall Foundation		11,142	5,862
Unspent grant - Wel Energy Trust		-	33,157
Total Grants Unspent		138,643	103,500
5. Property, Plant and Equipment			
Motor Vehicles			
Vehicles owned		111,056	82,525
Accumulated depreciation - vehicles owned		(60,264)	(40,437)
Total Motor Vehicles		50,792	42,088
Fixtures and Fittings			
Furniture and fittings owned		65,043	78,588
Accumulated depreciation - furniture and fittings owned		(52,225)	(62,950)
Total Fixtures and Fittings		12,818	15,637
Office Equipment			
Plant and machinery owned		46,394	117,340
Accumulated depreciation - plant and machinery owned		(21,998)	(103,939)
Total Office Equipment		24,396	13,401
Total Property, Plant and Equipment		88,006	71,126

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.

Notes to the Performance Report

**6. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 31 March 2023 (Last year - Nil).

	NOTES	2023	2022
7. Accumulated Funds			
Accumulated Funds			
Opening Balance		408,612	296,621
Current Year Earnings		68,816	111,990
Total Accumulated Funds		477,427	408,612
Included in Accumulated Funds			
Specified Reserve - Amanda Goble Memorial Fund		14,000	14,000
8. Commitments			

8. Commitments

	Vehicle	Photocopier	Building	Total
Commitments to Lease				
1 year	0	2,344	78,167	80,511
2-5 years	0	3,321	6,667	9,988
5+ years	0	0	0	0
Total	0	5,665	84,834	90,499

9. Related Parties

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

10. Ability to Continue Operating

The entity will continue to operate as a going concern for the foreseeable future.

Independent Auditor's Report

The Community Waikato Trust

For the year ending 31 March 2023



To the Board of The Community Waikato Trust

Opinion

I have audited the performance report of The Community Waikato Trust which comprise of

- the statement of financial position as at 31 March 2023 and 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 2023

In my opinion, the accompanying performance report presents fairly, in all material respects;

- the statement of financial position of The Community Waikato Trust as at 31 March 2023 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 2023 in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) in New Zealand

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) & the audit of the entity information and statement of service performance in accordance with International Standard on Assurance Engagements ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the Auditor's Responsibility section of this audit report.

I am independent of The Community Waikato Trust in accordance with International Code of Ethics for Assurance Practitioners (including International Independence Standards (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and the Ethics Standards Board for Professional Accountants (including International Standards) and have fulfilled my ethical responsibilities in accordance with these requirements.

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

Other than in my capacity as auditor I have no relationship with or interests in, The Community Waikato Trust

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 is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists;
- Misstatements can arise from fraud or error, and either are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit; I also

* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; to design and perform audit procedures responsive to those risks; and to obtain audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

* Obtain an understanding of internal control relevant to the audit 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.

* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

* Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, 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. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern.

* Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

* Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

8 August 2023



Thank you

Thanks to our funders

- Trust Waikato
- Tindall Foundation
- Lottery Grants board
- COGS
- WEL Energy Trust
- Hamilton City Council
- Len Reynolds Trust
- Waikato Lyceum Club
- Waikato Regional Council
- DV Bryant Trust
- Sky City Hamilton
- Sky Point Technologies



**Community
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