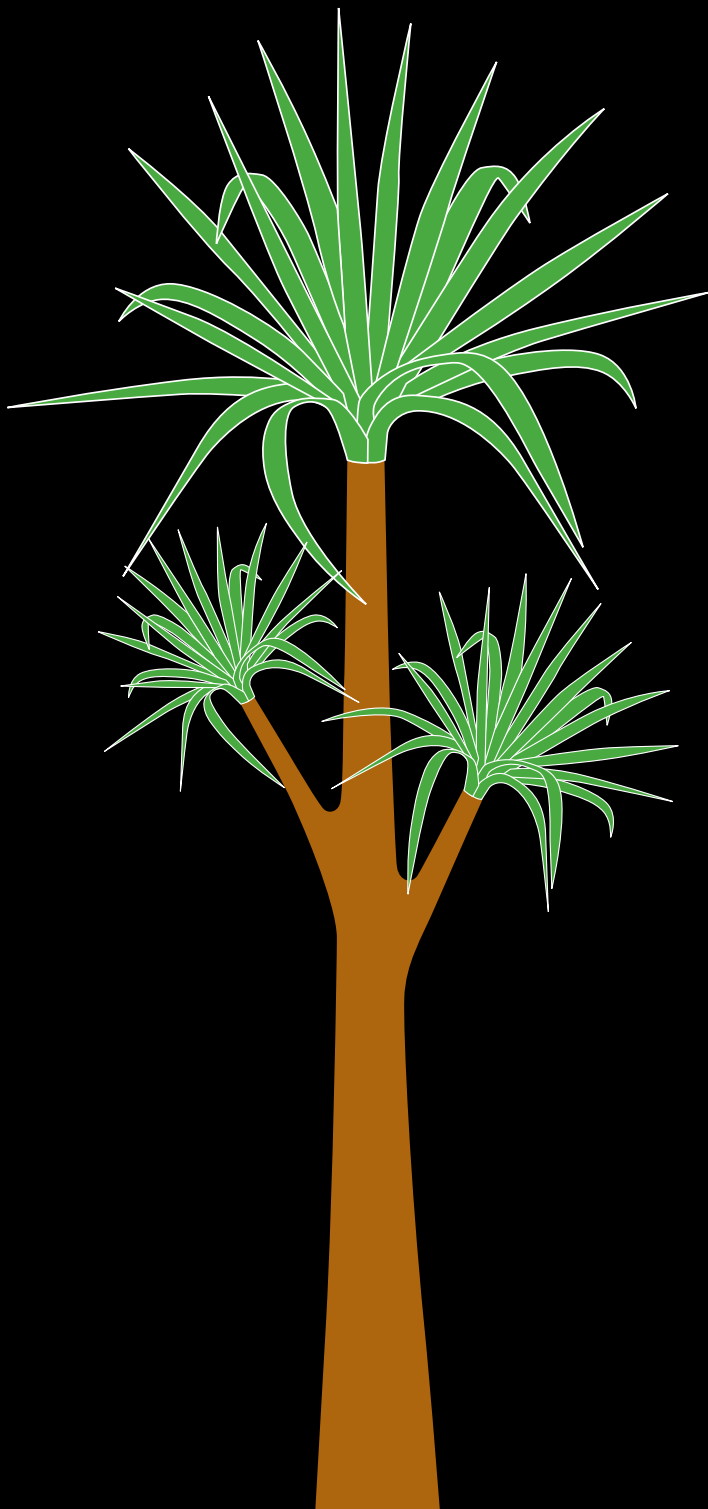


ANNUAL REPORT

1 APRIL 2013 TO 31 MARCH 2014



COMMUNITY WAIKATO

"Supporting strong communities"

Hei tautoko kia tuu pakari ai ngaa haapori

Our Mission

Empower, inspire and grow our Waikato 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 2013/2014

Trustees

Gaye Barton (Chairperson)
Bernard Lamusse
Janet Gibb
Lenadeen Simpson- Brown
Clint Baddeley
Melissa Gibson (Co-opted Feb 2014)
Rosanne Taylor (resigned July 2013)
Missy Lord (resigned September 2013)

Staff

Andrea Goble	Chief Executive
Anne Douglas	Administration Manager
Robyn Couchman	Administration Support
Sally Fenwick Ridley	Training and Communications
Jane Stevens	Senior Advisor (resigned January 2014)
Karen Gillum	Community Advisor
Sarah Gibb	Community Advisor
Rona Buckley	Te Kaiwhakarite (resigned December 2013)
Josiah Teokotai	Community Advisor
Aroha Waetford	Community Advisor

Contents

Page

Our Mission and Buddy	1
The Community Waikato Team, Trustees and Index	2
Chairperson's report	3
Strategic plan	4
Chief Executives report	5
Staff photo	15
Annual Accounts	16
Audit Report	27
Acknowledgement of funders	28

Community Waikato 2014 Annual Chairpersons Report



It is my pleasure to present the 2014 Chairperson Report to our Annual Meeting. Community Waikato continues to build on its strength as a capacity builder. The MSD Capability Mentoring is an example of this and it has enabled us to develop sustained relationships with an even wider range of community organisations. Our outcomes based reporting that has been developed with the support of Trust Waikato this year has led to a robust monitoring by the board of the work of our CEO and staff. We have developed our organisational effectiveness and accountability and this is seen clearly in our strategic and business plans.

We welcome Ratau Turner as our new Kuia and appreciate her wisdom and extensive networks that is helping position us well to work with Maori organisations in our role of capacity building.

We have new members on the board since my last report. Melissa Gibson was appointed six months ago and has excellent legal knowledge that will be an asset to our board membership. We also appointed Erana Brewerton in our June meeting. Erana brings to the board organisational skills and governance understanding. Also in June, we appointed Garry Johnston. Garry brings senior management experience especially in the IT area. I am extremely happy with the strong board composition that we currently have.

We sadly farewell Bernard Lamusse at this meeting as his terms ends as our board treasurer. Bernard began his work on our board at the same time as I did and during the time we have worked together I have always admired his knowledge and understanding of due diligence that we as trustees must exercise in our roles of governance.

I would also like to acknowledge as always our major funders – Trust Waikato, MSD, DIA, WEL Energy Trust, DV Bryant Trust, Lottery Grants and COGS.

Funding for all community organisations continues to be a major issue for the sector. We are observing in the sector examples of restructuring and downsizing as a result of lack of funding.

And, as always, it is the mahi of our staff that makes Community Waikato the organisation that makes the difference. On behalf of the board I wish to acknowledge the strength of our staff and the leadership of our CEO – Andrea Goble

We live in hard times for our community sector. Community Waikato adds value and plays an integral role in making the sector vibrant and resilient.

As community partners lets work together to strengthen our community. Together we can empower, inspire and grow our Waikato communities.

Gaye Barton - Chairperson, Community Waikato



**COMMUNITY
WAIKATO**

"Supporting strong communities"

Hurahia te whakaaronui

Strategic Plan 2013 – 2016

Vision: Thriving, connected, inclusive communities.

Mission: Empower, inspire and grow our Waikato communities.

Values: Integrity, social justice and collaboration, manaakitanga, kotahitanga, kaitiakitanga, rangatiratanga.

Goal 1

Provide and develop relevant and accessible services for our communities.

Effective use of resources to support Ngaa Roopuu Maaori (Maaori community organisations).

Goal 2

Live the partnership, protection and participation principles embodied in Te Tiriti o Waitangi.

Building internal cultural competence and confidence enabling appropriate responsiveness to Ngaa Roopuu Maaori.

Goal 3

Engage in advocacy that is informed by partnerships and participation.

Developing long-term sustainable relationships with Ngaa Roopuu Maaori.

Goal 4

Build our sustainability with a focus on technology, te ao Maaori, financial, measurement and evaluation.

Goal 5

Grow leadership and share knowledge of the sector and of capacity strengthening.

Chief Executive's annual report 2013 – 2014



Exciting changes in the focus of the work over this last year mean Community Waikato continues to develop our internal systems and the services we offer. We're learning to work smarter, we're increasing our financial sustainability for greater independence and future development and we're working to achieve simple but powerful outcomes that we identified in our theory of change based on our strategic goals, mission and values.

Outcomes:

1. Individuals and organisations are more confident and strengthened
2. Organisations are collaborating and working together
3. The sector is more knowledgeable, networked with a stronger voice and greater impact.

These outcomes are based on the need for organisations to be robust and sustainable so they provide effective services and are able to work well together on common outcomes. Through working together our sector can increase the collective voice and develop an increasing ability to influence change that supports a strong civil society and benefits all people in Aotearoa New Zealand..

Key focus areas

1. **Outcome 1:** Individuals and organisations are more confident and strengthened

In meeting Outcome 1 we agreed that the demand for our services means we need to work smarter so we developed Awesome Organisations Clubs and RoadShows as ways of connecting with organisations to ensure greater access to our services, provide connections, group support and ongoing learning. We know that people attending these training sessions are taking their learning back to their organisations and putting it into practice. This means there is less need for them to use our one-to-one advisory service until they're ready to engage in more strategic and in-depth development for their organisation. The Clubs and RoadShows have provided individuals with a greater understanding of good practice that gives them the confidence to put their knowledge into practice and strengthen their organisations.



**COMMUNITY
WAIKATO**

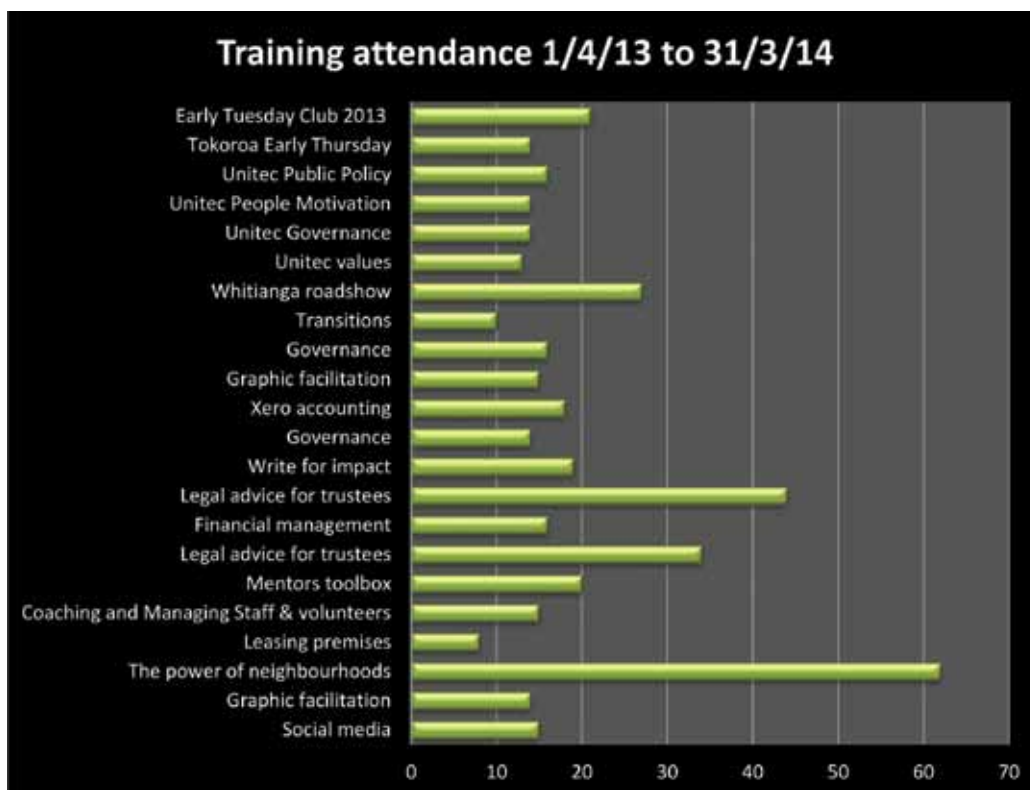
"Supporting strong communities"

Hei tautoko kia tuu pakari ai ngaa haapori

AWESOME ORGANISATIONS

Training

Awesome Organisations is offering short course training, Clubs, Unitec Graduate Diploma block courses, RoadShows and forums to inform people of changes happening at government level. Community Waikato staff run the Clubs and provide the information, training and resources. Our staff are also increasingly facilitating the short courses which means more work for them but less cost in terms of outside trainers.



Early Tuesday Club 2014 with Sarah (far right), Karen (3rd from left at back) and Aroha (far left).

Scholarships

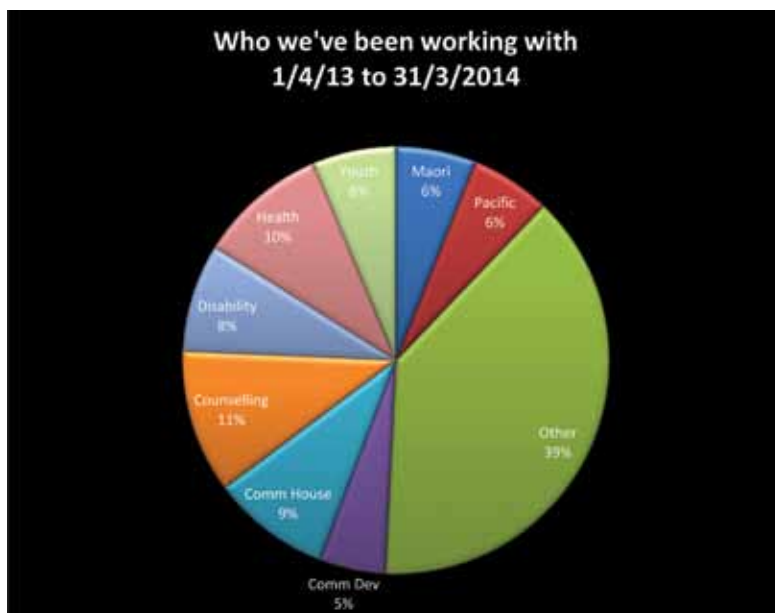
We were privileged to be able to offer scholarships to 23 paid and volunteer staff in the sector. Recipients are engaged in relevant tertiary study including UNITEC Diploma in Not for Profit Management, university undergraduate and post graduate study and they come from all parts of the region including Colville, Taumarunui, Te Aroha and Tokoroa. Below are some of the recipients at the presentation of the scholarship certificates.



Two men this year!

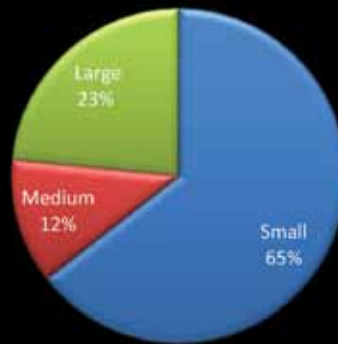
Capability mentoring

Ministry of Social Development (MSD) funded capability mentoring has been a development over the last year that has intensified the work we're doing with those organisations that have contracted us to work with them. This includes assessing their organisational strengths and planning for development on the weaker areas of their organisations practices, responsiveness and systems. In early 2013 community organisations with Ministry of Social Development contracts were invited to apply for Capability Investment Resource funding to build organisational capability. Community Waikato became a registered capability mentor and set up administration systems and tracking and did a lot of thinking, preparation and development of resources to provide the best possible mentoring service. So far we've worked with 17 organisations and it has been intensive work but well worthwhile for us and the organisations we've mentored based on their feedback. We're advocating with MSD for the continuation of the funding so that more organisations can benefit!



For Community Waikato 'other' means groups involved with arts, animals, advocacy, budgeting, education, emergency services, environment, migrant and refugee, family, funders, information, men, legal, older, single parent, sports, transport, umbrella groups, unions, volunteer and women as well as local and central government and business.

Size of organisations we've worked with 1/4/13 to 31/3/14



We've worked one-to-one with 378 organisations, just over a quarter of them in Hamilton and the rest regional or in rural areas. The majority are small organisations with under 5 paid staff and we have worked with many of the governance groups as well as the managers and paid staff.

In our one to one advisory work three workstream areas stand out as the most common requests for development support:

- Planning
- Legal structure and legal compliance
- Funding

Workstreams 1/4/13 to 31/3/14

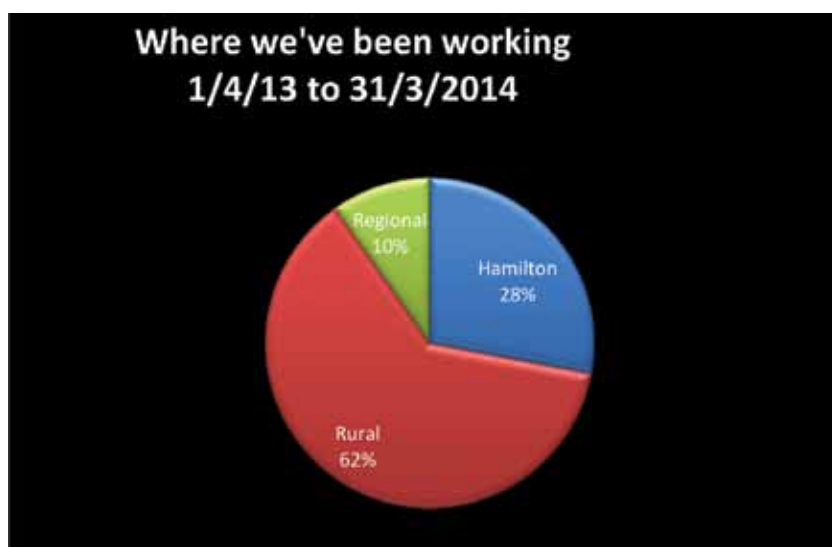


2. Outcome 2: Organisations are collaborating and working together

The focus of the capability mentoring work is collaboration. Organisations engaging in the implementation of their CIR development plans will be funded based on their ability to work with other organisations towards shared outcomes. The capability mentoring is an opportunity for further collaboration to be initiated but it also shows us the depth and breadth of collaboration already happening in our sector.

There is collaboration going on at all levels but in particular we have facilitated and supported organisations in rural towns considering merging or co-governance.

We have also been a strong and vocal supporter of the merging of national sector umbrella organisations and we are happy to report that Social Development Partners and ANGOA are planning to have dissolved their current entities and become a new sector umbrella organisation by December this year.



Relationships

Building relationships underpins our work and networks are a great way of meeting, sharing information and making connections.



We build relationships at various levels and there are some organisations we focus on at a strategic level. Our relationship with Tokoroa Council of Social Services has developed over the time we have had our CDS Community Advisor based in their offices so that there is a useful flow of communication and connection with the south.

Trust Waikato as our major funder is a key relationship and we interact at various levels including continuing to run well attended funding workshops with their staff.

We have been in conversation with Wintec for several months about the possibilities and opportunities for a strategic alliance. For Community Waikato this has the benefit of greater access to more Wintec resources including people, expertise and venues. The Chair of our board is the Dean of Wintec. Wintec benefits from a closer affiliation with community, more familiarity with a sector many of their students will find work in, and a greater understanding of and involvement with community development.

Te Wananga o Aotearoa is another strategic alliance and we have continued our role on the Komiti Awhina Roopuu for the bi-cultural Social Work degree programme. One of our newest trustees is part of the executive team at the Wananga in his role as head of IT.

Thames Coromandel District Council supports our work in that part of the region and we liaise with the Council and their community development workers to ensure there is support for organisations and good information going into the area. Our first RoadShow was held in Whitianga in March this year.

The Department of Internal Affairs is a key player in the field and we have interactions through funding workshops, COGS, Lottery Grants, referrals and through the Community Development Scheme. One of our trustees and chair of Te Huapai is a DIA Community Development Advisor.

Te Puni Kokiri is an important link to kaupapa Maaori organisations and they provide referrals and connections.

Ministry of Social Development contracts with or funds a number of the organisations in our sector and they are making radical changes underpinned by the provision of the capability investment resource. University of Waikato – Dr Bill Cochrane has a wealth of information about rural depopulation and the likely scenarios for the future. Ninety people attended his talk in Taumarunui which we organised in partnership with Enterprise Taumarunui.

The Ministry of Business, Innovation and Employment (MBIE) has developed the streamlined government contracting process involving the Ministries of Social Development, Health, Education and Justice. This is intended to cut down on the time spent with multiple contract managers, different sets of approvals, compliance and accountabilities. It will result in one contract manager working with the organisation to coordinate the information required for multiple contracts. We felt it was important that we understood the new system so that we could support organisations engaging in the new way of working. Sarah went to Wellington to be trained in what MBIE has developed and how it will be rolled out then presented to several forums in the region on the process.



Coromandel Budget Advisory Service workshop in action

3. Outcome 3: The sector is more knowledgeable, networked with a stronger voice and greater impact.

We considered our options for research using the funding we put aside to honour the memory of our Kaumaatua Buddy Te Whare who passed away in 2009. We want this research to add to the knowledge of the sector and its ability to grow a stronger voice so that it can impact change for the good. The research topic we've chosen is to profile the Waikato community social services sector starting with a benchmarking survey. We'll consider the number of organisations in our social service sector, who they are, what they do, numbers of staff and volunteers and annual turnover.

This will give the sector, funders, local and national government and the public a clearer picture of our sector and we can add information each year as we identify what else we need to know including building up the stories of the impact of the work of sector organisations.

We continue to use stories about sector organisations in our Kumara Vine magazine and in illustrating the work of the sector at various forums. In March we started the planning for a regional sector conference we will hold at the end of July 2015 and we're enjoying the challenge of doing something new and exciting that will grow sector connections, knowledge and profile.

Advocacy

Much of the advocacy work has been done as part of our day to day work and on advisory and other committees. At central government level I have advocated for the region and our community organisations as part of the advisory group to the Minister and Ministry of Social Development. This has been important as the changes to contracting and the move to outcomes reporting were planned and rolled out.

We have written to the Regional and National Lottery Grants Committee chairs to voice our concern at the changes made that have negatively affected community organisations and the lack of communication that has compounded the problems.

We made a submission to the Hauraki District Council about their community grants and we have supported several of our community organisations through letters and information to the database.

Tindall funding manager



The Tindall Foundation provided \$75,000 funding for Community Waikato to distribute in the general funding round this year. This year we received 98 applications with requests for over \$389,000. This is nearly double the applications in past years which reflects the wider promotion we have given the fund and also the lack of funding from other sources which has meant organisations that don't normally apply have applied this year.

We've started streamlining the process for managing the applications and the decision making and plan to further streamline once our IT systems are upgraded. We identified that there is limited funding for organisations at the end of the year so we decided to move the opening of applications to a month earlier in the year so organisations will know what they are getting by November and get payment in December.

This year 49 applications were successful and they were selected on how well they fit with the criteria, the degree of need and the viability of the organisation.



Using our project funding we were also able to fund the Tokoroa Cook Island Society Uapou Fellowship, an event that offered information and support about a wide range of health and wellbeing focussed topics provided by a range of organisations and groups. The overall focus was on celebrating Cook Island identity, language and customs, with a specific focus on youth.



As Tindall Foundation funding managers for the Waikato region, Community Waikato was invited to the two day workshops with the Tindall Foundation. Sarah and I participated and presented the story of Dinner at the Domain in Taumarunui which we supported with Tindall project funding.

Staff, trustees and student placements

Anne has increased her work in the field with funding workshops, working on funding and financial systems with community organisations and running short courses in financial literacy for boards. Anne was instrumental in the development of the RoadShows which have proved very popular and effective. She juggles all that with managing our HR records, accounts, administration, office management and supporting me!

At the start of 2014 Jane Stevens left us to move into working with the arts and we employed Aroha Waetford to take her place as Community Advisor focussing primarily on Hauraki, Thames Coromandel and north Waikato. Aroha quickly fitted into our team and in addition to her geographic areas she is specialising in organisational legal structure and working with migrant organisations.

Our team have developed the Awesome Organisations concept that was initiated and planned by Sarah in addition to her work in the King Country and Taumarunui.

Karen has focussed mainly on organisations in the Waipa and Hamilton districts and did a great job developing our branding and templates for capability mentoring.

Josiah has concentrated on working with organisations in South Waikato and on the wider area of community development in his role as a Department of Internal Affairs Community Development Scheme Advisor. He has greatly increased our reach into Pacific and Maaori organisations in that area.

Sally has produced an 'identity manual' which is the basis for all our promotion and awareness raising and will ensure we have a consistent look in all our communications. She and Sarah produced a marketing plan geared towards Awesome Organisations and to raising our profile with funding organisations and we're working our way through that plan. Kim Cable has come on board for four hours a week to work on a full communications and marketing plan which she and Sally will develop over the year to come.

Robyn has a new reception area which means she is warmer this winter and the area is more secure. The smooth running of the training, scholarships and recruitment rely on her able administration skills.



We've had five Wintec social work students at different times on long term placements and have enjoyed having them working with us. They don't get to do case work while with us but they do have the opportunity to get a big picture view of the sector and meet the many and varied organisations we network and work with. Sally has proved an excellent supervisor and is working with Wintec to incorporate a wider view of placements for the social work year two and three students.

Trustees

The board is a key part of the health and sustainability of the organisation and we are fortunate to have competent and committed trustees. With the resignation of Aisha Ross and then Missy Lord we have been busy recruiting new trustees and we have been fortunate in having Melissa Gibson join the board in February and in June, Erana Brewerton and Garry Johnston. They each bring knowledge and experience that support the governance work and the strategic leadership the board provides. Tom Roa has expressed his interest in joining our board and while attending his first board meeting he gave trustees a fascinating glimpse into the history of the Kingitanga. Trustees are keen to hear more.

Ratau Turner and her husband Taki have been a valuable addition to the organisation and their role as our kaumaatua providing the cultural guidance and learning for the organisation is part of building our strength and ability to form relationships with tangata whenua so that we can walk and work alongside when asked.

Te Huapai

With Aisha and Missy moving on from the board Lenadeen has taken the chair. Now we are building our capability again with Ratau, Erana and our new Kaiwhakarite and we look forward to Te Huapai leading our work with Iwi Trusts and other kaupapa Maaori organisations and supporting our team to keep developing their understanding of te ao Maaori, and tikanga and growing the tikanga and kawa of Community Waikato.

Trends

A noticeable trend is the drop in the number of people at networks and fewer people attending training this year. We haven't followed up with a survey as yet but it's very likely that this is a result of organisations downsizing and not having the staff to cover the work if someone is away. This is all part of the difficulty of getting the level of funding needed to run the services. There is growing concern about the lack of resource for professional development, preventative and educational work despite that work being vital to cutting the numbers needing services and being able to build resilience and sustainability. We advocate for long term benefits rather than aiming for only short term gains.



The trend of low levels of funding means many people in the sector continue to work in inadequate accommodation, with poor equipment and inadequate resources. They work more hours than they're paid for and sometimes pick up government contracts they don't really want to help sustain them to carry on their community work. Government is aware that community organisations provide more services than they are ever funded for and this is one reason they continue to fund community organisations. While government is starting to give large contracts to private organisations or overseas based organisations, our local community organisations are still the best way to reach the 'hard to reach', access the most people and provide services that are needed in local areas rather than a detached approach from a large central base.

Conclusion

This has been an interesting year as we have developed our training, capability mentoring work and our team. Our staff and board are in good heart and have the experience and knowledge to provide excellent services. My thanks for their support and commitment.

We are excited to be planning a Waikato social service conference in 2015 and hope it will provide learning, sharing and enjoyment for our sector. There will be some great local content, opportunities to meet new people, connect with peers and go away with ideas for future development. There'll be great entertainment too. We hope the conference will attract people from around the region and beyond for the opportunity to rise to the challenge.

Thanks to our funders for their interest and support and to our awesome community organisations for being there when needed for their communities.



Some of our awesome scholarship recipients working in the sector and also studying!



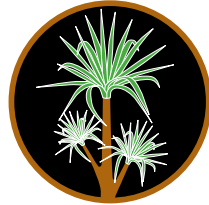


**COMMUNITY
WAIKATO**

"Supporting strong communities"
Hei tautoko kia tuu pakari ai ngaa haapori



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)



**COMMUNITY
WAIKATO**

"Supporting strong communities"

Hei tautoko kia tuu pakari ai ngaa haapori

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

Index

	Pages
Directory	17
Statement of Financial Performance.....	18
Statement of Movements in Equity	20
Statement of Financial Position	21
Notes to the Financial Statements	22
Audit Report.....	27

THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

DIRECTORY
AS AT 31 March 2014

Chief Executive:	Andrea Goble
Trustees:	G Barton (Chairperson) C Baddeley J Gibb M Gibson B Lamusse L Simpson Brown K Lord A Ross S Moana Middleton R Taylor
	Resigned Sept 2013 Resigned July 2013 Resigned June 2013 Resigned July 2013
Date of Deed:	3 May 2001
Beneficiaries:	Community groups, projects and programmes providing social services in the area formerly served by Trust Bank Waikato Limited.
Powers of Investment:	The Trustees have the power to invest the Trust Funds in any form of investment authorised by the law of New Zealand for the investment of Trust Funds.
Auditors:	Haines & Associates Hamilton
Bankers:	Westpac Branch – Hillcrest
Principal Activities:	Supporting Social Services



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2014

	Note	2014 \$	2013 \$
INCOME			
Tindall Foundation	10	101,309	100,453
Donations and Grants	2	868,168	692,224
Total Donations & Grants		969,477	792,677
Interest Received		15,652	15,542
CW Training & Facilitation		8,086	2,700
Venue Hire		4,774	4,686
Office lease		2,677	4,530
Car park Hire		2,687	3,211
Fundraising (Village Press Olive Oil)		485	455
Donations		3,985	
ISO Advisory Group		1,651	
Total Income		1,009,474	823,801

The financial statements should be read in conjunction with the notes to the financial statements on pages 22 to 26.



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

	Note	2014 \$	2013 \$
EXPENSES			
Accident Compensation Levies		1,768	1,854
Accountancy		735	390
Audit Fee		2,000	1,993
Bank Charges		128	132
Cleaning		4,828	3,958
Computer consumables		1,377	2,249
Community Development Scheme (DIA)		24,989	2,721
Electricity and Gas		5,049	4,580
Kaumatua Services & Te Huapai		2,801	2,954
General		4,847	2,801
Governance		3,468	2,351
Insurance		7,586	7,061
IT Maintenance & Support		4,108	3,424
Legal		-	4,963
Lease – Vehicle		6,409	534
Lease – Photocopier		2,796	2,796
Marketing		2,048	3,060
Newsletter		10,904	7,665
Network meetings		3,873	1,472
Office Equipment & Resources		7,408	376
Postage and Stationery		6,751	7,019
Reception refurbishment		1,100	-
Recruitment Costs		2,697	
Relationship Development		294	(784)
Rent and Rates Diocese		60,904	60,815
Repairs and Maintenance		5,152	5,158
Scholarships		21,363	22,408
Xfer Buddy Te Whare Memorial Fund		10,000	-
Subscriptions and Memberships		1,470	
Security		1,166	1,197
Supervision Fees		4,782	3,995
Telephone		5,740	7,065
Training and Development		7,685	7,572
Tindall Foundation Grants	10	74,164	78,030
Tindall Foundation Projects		7,965	20,455
Vehicle running expenses		21,098	14,219
Salaries		597,398	513,461
Website		1,214	1,164
Depreciation	7	25,845	13,503
		953,910	813,770
Net Surplus / deficit		55,564	10,031

The financial statements should be read in conjunction with the notes to the financial statements on pages 22 to 26.



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

STATEMENT OF MOVEMENTS IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2014

	2014 \$	2013 \$
Opening Balance	152,702	142,671
Net Surplus	55,564	10,031
Closing Balance	<u>208,266</u>	<u>152,702</u>



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

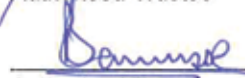
STATEMENT OF FINANCIAL POSITION
AS AT 31 March 2014

	Note	2014 \$	2013 \$
EQUITY		208,266	152,702
CURRENT LIABILITIES			
Payables	3	65,088	52,870
Income Received in Advance	5	105,035	80,152
Buddy Te Whare Memorial Fund	3	10,000	-
Accrued Expenses		-	80,030
		<u>180,123</u>	<u>213,052</u>
		<u>388,389</u>	<u>365,754</u>
 Represented by:			
CURRENT ASSETS			
Westpac Cheque Account		27,133	19,620
Westpac Cash Management		31,934	149,179
Westpac Funding Cash		198	198
Westpac Term Investment	6	19,663	19,663
Westpac Term Investment		200,000	-
Accrued Interest		1,010	367
Receivables	4	4,964	7,029
Accrued income		-	108,304
		<u>284,902</u>	<u>304,360</u>
NON CURRENT ASSETS			
Property, Plant and Equipment	7	103,487	61,394
Total Assets		<u>388,389</u>	<u>365,754</u>

For and on behalf of the Trustees who authorised the issue of these Financial Statements on the date shown below



Authorised Trustee



Authorised Trustee

23/7/14

Date



**THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

1 STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The Social Service Waikato Trust (the Trust) is a Charitable Trust incorporated under the Charitable Trust Act 1957.

The Financial Statements of the entity are general purpose Financial Statements which have been prepared according to Generally Accepted Accounting Practice.

Charities Commission No CC 24579

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Trust.

Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement of financial performance and financial position, have been applied.

Differential Reporting Exemptions

The Trust qualifies for differential reporting as it is not publicly accountable and is not large as defined in the Framework for Differential Reporting. The Trust has taken advantage of all available differential reporting exemptions.

Accounts Receivable

Accounts Receivable is stated at their estimated realisable value.

Property, Plant and Equipment

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

When an item of Property, Plant and Equipment is disposed of, any gain or loss is recognised in the Statement of Financial Performance and is calculated as the difference between the sale price and the carrying value of the item.



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1 STATEMENT OF ACCOUNTING POLICIES (continued)

Depreciation

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

Office Equipment	11.4%-60% DV
Motor Vehicles	31.2% DV
Fixtures and Fittings	11.4%-20% DV

Investments

Investments have been recorded at cost.

Goods and Services Tax

The Financial Statements are prepared on a GST exclusive basis, with the exception of Accounts Receivable and Accounts Payable, which include GST.

Leased Property

The entity leases Property, Plant and Equipment.

Operating lease payments, where the Lessors effectively retain substantially all of the risks and benefits of ownership of the leased items, are recognised in the determination of the operating surplus in equal instalments over the lease term.

Taxation

The Social Service Waikato Trust is exempt from Income Tax under section CW47 of the Income Tax Act (2007).

Changes in Accounting Policies

There have been no changes in accounting policies in the current year.

THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

2 DONATIONS AND GRANTS	2014	2013
	\$	\$
Trust Waikato	500,000	500,000
Tindall Foundation	101,309	100,453
Lottery Grants Board	78,666	-
Ministry of Social Development (FACs)	86,667	85,000
Ministry of Social Development (CIR)	60,544	-
Thames Coromandel District Council	22,897	20,537
Hauraki District Council	-	10,000
WEL Energy Trust	-	15,000
Community Org Grant Scheme (COGS)	11,039	23,442
Hamilton City Council	3,000	2,600
D V Bryant Trust Board	2,000	15,000
Department of Internal Affairs (Com Dev Scheme)	99,355	20,645
Lion Foundation	4,000	-
Total Grants	969,477	792,677
3 PAYABLES	2014	2013
	\$	\$
Accounts Payable	28,162	31,242
Accrued Expenses	-	80,030
Accrued Wages	13,953	15,506
Accrued Holiday Pay	13,702	3,470
Accrued Audit fee	2,000	2,000
Buddy Te Whare Memorial Fund	10,000	-
Prepayments	4,500	652
GST payable	2,771	-
Total Payables	75,088	132,900
4 RECEIVABLES	2014	2013
	\$	\$
GST Refund	-	4,535
Accrued Income	-	108,304
Accounts Receivable	4,964	2,494
Total Payables	4,964	115,333
5 INCOME RECEIVED IN ADVANCE	2014	2013
	\$	\$
Ministry of Social Development	-	20,000
Tindall Foundation	51,123	30,797
Department of Internal Affairs (Com Dev Scheme)	22,951	19,355
Lion Foundation	-	4,000
Community Org Grant Scheme (COGS)	13,461	6,000
Wel Energy Trust	17,500	-
Total Income Received in Advance	105,035	80,152



THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)

6 WESTPAC TERM INVESTMENT - 01

In July 2002, the Human Services Training Trust transferred their sole asset of a \$19,663 investment to The Social Service Waikato Trust. This is recorded as the Westpac Term Investment - 01.

It is a requirement of receiving the funds from Human Services Training Trust that the original funds are to be invested. Interest received is to be used for grants to be administered by The Social Service Waikato Trust.

7 PROPERTY, PLANT AND EQUIPMENT

2014	Cost	Accum Depn	Book Value	Depreciation Expense
Office Equipment	104,666	76,179	28,487	2,994
Motor Vehicles	147,225	90,539	56,686	19,199
Fixtures and Fittings	45,022	26,708	18,314	3,652
Total	296,913	193,426	103,487	25,845

2013	Cost	Accum Depn	Book Value	Depreciation Expense
Office Equipment	81,767	73,185	8,582	2,630
Motor Vehicles	102,185	71,339	30,846	6,354
Fixtures and Fittings	45,022	23,056	21,966	4,519
Total	228,974	167,580	61,394	13,503

8 COMMITMENTS

The following amounts have been committed to by the Trust but are not recorded in either the Statement of Financial Position or the Statement of Financial Performance.

		2014 \$	2013 \$
Non-Cancellable Operating Lease Commitments			
Current	Building	58,000	58,000
Non-current	Mazda 3	12,816	19,227
	Photocopier	4,427	7,456
Total		75,243	84,683

9 CONTINGENT LIABILITIES

There are no contingent liabilities as at 31 March 2014 (2013 – Nil).

**THE SOCIAL SERVICE WAIKATO TRUST
(Trading as Community Waikato)**

10 TINDALL FOUNDATION GRANTS

During the year the Trust received \$101,309 (2013: \$100,453) from the Tindall Foundation for the purpose of allocating donations to groups, and for projects, in the supporting communities, families and social services programme area.

As at 31 March 2014 the Trust had identified eligible groups and paid out \$74,164 (2013: \$78,030) of these funds. The remainder has been allocated to projects initiated by The Social Service Waikato Trust.

11 EVENTS SUBSEQUENT TO BALANCE DATE

There are no matters or events that have arisen, or been discovered, subsequent to balance date that would require adjustment to, or disclosure in, these Financial Statements.

12 NZIFRS

In July 2011 the External Reporting Board ("XRB") issued EXR A1 Application of Accounting Standards. This allowed certain small and medium sized entities applying New Zealand FRSs and SSAPs before 30 June 2011 to continue to apply New Zealand FRSs and SSAPs. The criteria to continue to apply New Zealand FRSs and SSAPs are that the entity has a statutory obligation to prepare financial statements, they are not large and that there is no public accountability. As the Trust meets these requirements of XRB A1, the financial statements continue to be prepared under FRSs and SSAPs.



AUDIT REPORT
TO THE TRUSTEES OF
THE SOCIAL SERVICE WAIKATO TRUST
FOR THE YEAR ENDED 31 MARCH 2014

I have audited the attached financial statements for The Social Service Waikato Trust. The financial statements provide information about the past financial performance of The Social Service Waikato Trust and its financial position as at 31 March 2014. This information is stated in accordance with the accounting policies set out with these statements.

Trustee's Responsibilities

The Social Service Waikato Trust is responsible for the preparation of financial statements which fairly reflects its position as at 31 March 2014 and of the results of its operations for the year ended on that date.

Auditor's responsibilities

It is my responsibility to express an independent opinion for the financial statements presented by the Trustees.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- The significant estimates and judgement made by Trustees in the preparation of the financial statements; and
- Whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed.

I conducted an audit in accordance with generally accepted auditing standards in New Zealand, except that my work was limited as explained below. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary. I obtained sufficient evidence to give a reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

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

In my opinion, the financial statements fairly reflect the results of the activities and the financial position of The Social Service Waikato Trust as at 31 March 2014

My audit report was completed on 22 July 2014 and my unqualified opinion is expressed as at that date.



Graham Haines CA, ACCM, DipMgtSt
Haines and Associates
Hamilton, New Zealand



Community Waikato would like to thank our funders whose ongoing support allows us to continue working with our communities.

Trust Waikato

Ministry of Social Development (FACs)

Tindall Foundation

Lottery Grants Board

Department of Internal Affairs

***Community Organisation Grant (Cogs) Scheme**

***Community Development Scheme**

Thames Coromandel District Council

Wel Energy Trust

Hamilton City Council

DV Bryant Trust Board

Lion Foundation





COMMUNITY WAIKATO

"Supporting strong communities"

Hei tautoko kia tuu pakari ai ngaa haapori

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