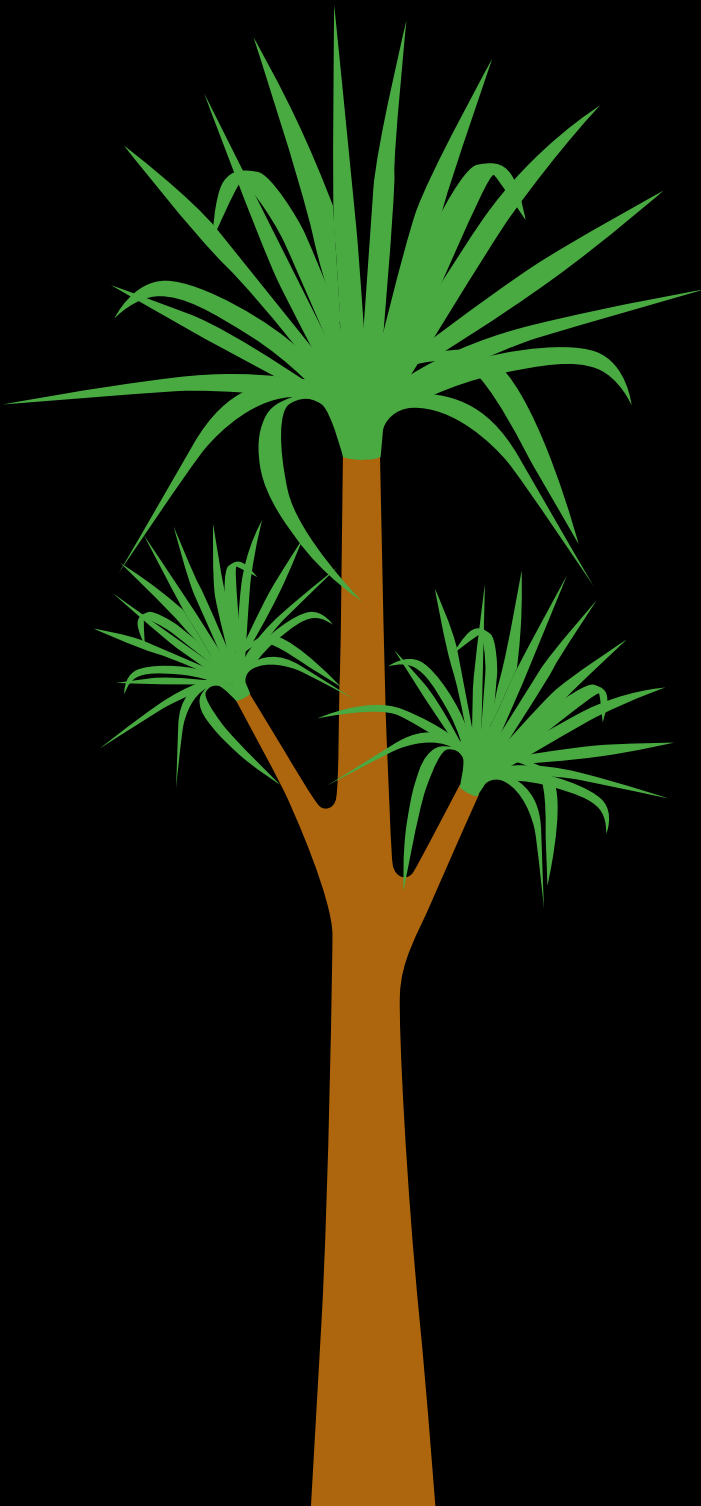


# ANNUAL REPORT

1 APRIL 2014 TO 31 MARCH 2015



## 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 2014/2015

## Kuia

Ratauhinga Turner

## Trustees

Gaye Barton - Chair

Janet Gibb

Clint Baddeley

Lenadeen Simpson-Brown

Melissa Gibson

Erana Brewerton

Garry Johnston

Alison Nation

## Staff

Andrea Goble	Chief Executive
Anne Douglas	Administration Manager
Robyn Couchman	Administration Support
Sally Fenwick Ridley	Training and Funding Manager
Karen Gillum	Community Advisor
Sarah Gibb	Community Advisor
Josiah Teokotai	Community Advisor
Aroha Waetford	Community Advisor
Gary Thompson	Kaiwhakarite

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# Community Waikato 2015 Annual Chairperson's Report



In presenting my last annual report as Chairperson of Community Waikato, I would like to take the opportunity to acknowledge our organisation and our people. Our organisation continues to deepen its community connections, strive towards its vision of supporting strong communities and constantly role models capacity and capability to achieve strong organisational sustainability in a challenging financial environment that is unfortunately the constant for the not for profit sector.

However any organisation is only as good as its people. And the people of Community Waikato work with passion and commitment to ensure that they operate in a strengths-based way that clearly reflects the values for what we stand for – integrity, social justice and collaboration, manaakitanga, kotahitanga, kaitiakitanga, rangatiranga.

Leadership of the people is what makes an organisation great! We sadly farewell Andrea Goble who has led us for the last nine years. Andrea has taken the organisation on a journey of creating relationships, partnerships and networks between our communities, including nga roopuu Maaori. She has built a staff team that are passionate in their work, committed to our mission and who work to strengthen diverse community based social services. Andrea has always walked her talk and constantly demonstrated our values. It has been my personal privilege to have worked with her during my time as chair and I thank her for her knowledge, support and friendship.

Good governance is also what makes an organisation strong. And my thanks and recognition goes to the Community Waikato governance board. Our new board members – Erana Brewerton, Melissa Gibson, Garry Johnston and Alison Nation have contributed well to our kete of governance knowledge and I am very pleased with the robust board that is currently in place. I would also like to thank Ratau Turner for her tikanga guidance for both board and staff and I will be leaving in December 2015 having completed my tenure.

From our current strategic plan we have formulated three outcome statements. These have guided our work and our accountability to our major funder Trust Waikato. In addition to a new Chair and a new CE, the organisation will be developing a new three year strategic plan later this year. We will again use the process of outcome statements to structure our plan.

I would also like to take the opportunity to congratulate the organisation on the delivery of the conference – Rising to the Challenge –Hikitia ki te Wero – held 29/30 July. This conference highlighted the challenges in our society and in particular the challenges that our sector faces and overcomes. As a regional hui, the conference gave voice to many organisations that are providing essential services and feeling the pressure of increasing numbers of vulnerable people in our society requiring those services.

On behalf of the board and staff I would like to thank all our major funders- Trust Waikato, WEL Energy Trust, DV Bryant Trust, Lottery Grants and COGS.

It is with pleasure that I present the 2015 Chairs Annual Report. Community Waikato is in good heart!

*Gaye Barton - Chairperson, Community Waikato*



# COMMUNITY WAIKATO

*"Supporting strong communities"*

Hei tautoko kia tuu pakari ai ngaa haapori

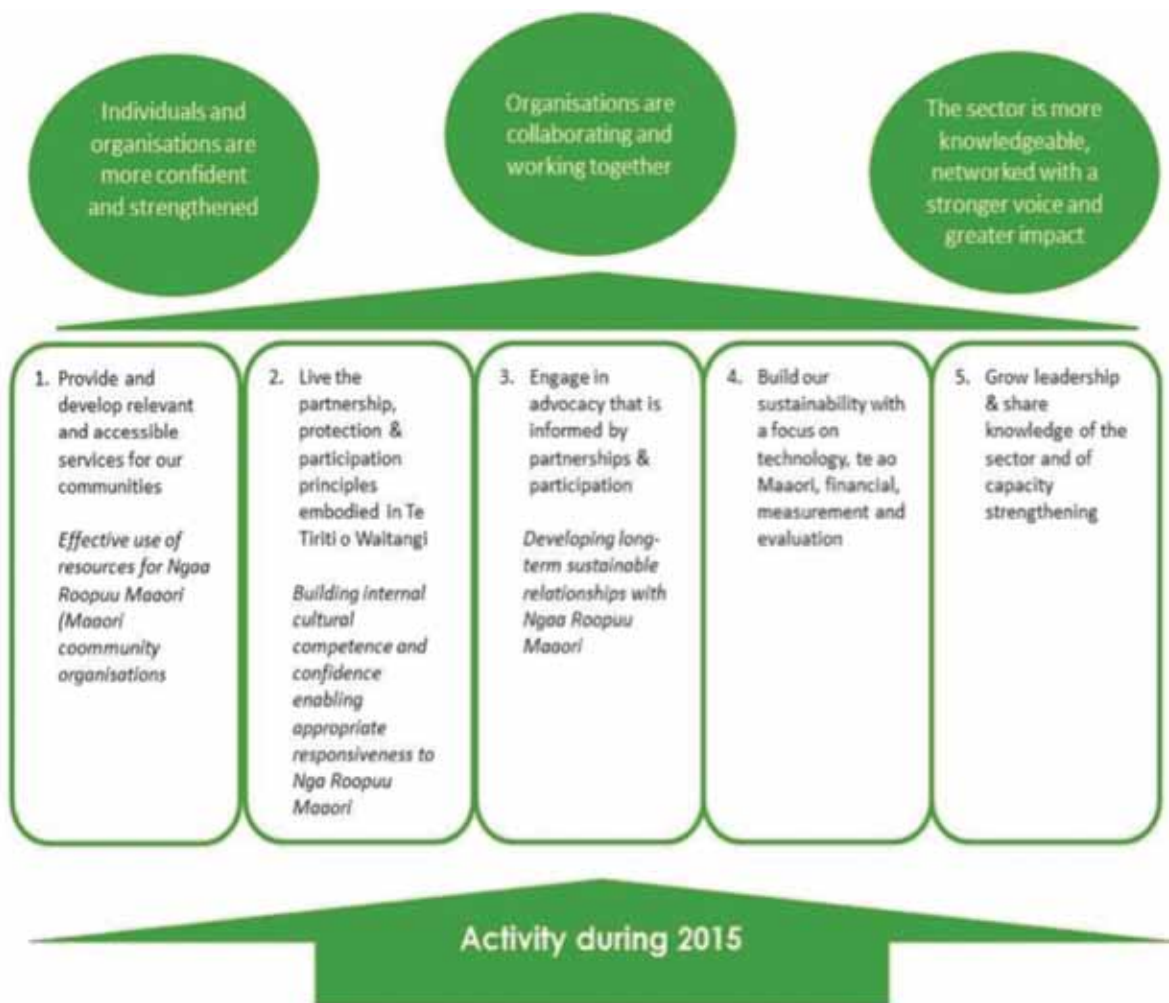
## Community Waikato Strategic Plan 2013 – 2016

**Vision:** Thriving, connected, inclusive communities.

**Mission:** Empower, inspire and grow our Waikato communities.

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

### Key outcomes:



# Chief Executive's annual report 2014 – 2015



This has been an exceptional year and very much future focussed. Exceptional because we took on two major challenges: developing and implementing a CRM to build our own capacity for now and into the future; and planning the inaugural Waikato social services sector conference Rising to the Challenge – Hikitia ki te Wero a conference designed to inform, inspire and connect community organisations and support their growing confidence and strength as key services within our Waikato communities.

Both of these initiatives work towards achieving the outcomes of the work of our organisation. Strengthening our own organisation makes us more confident in our own work and reporting. We chose Salesforce as our CRM and want to thank Child Matters for their advice in this matter. Salesforce will enable us to keep better records, provide better reporting, improve internal communications, refine and speed up our funding and training processes and we are pleased to report it has worked well for

conference and training registrations, scholarships and it is shaping up well for our communications, funding administration and reporting.

The conference will strengthen the sector. It will result in growing the knowledge and connections of sector organisations, bringing them together to connect and learn and growing their ability to work together as a sector and work together for change to benefit their communities.

## **The key outcomes of the work of Community Waikato are:**

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.

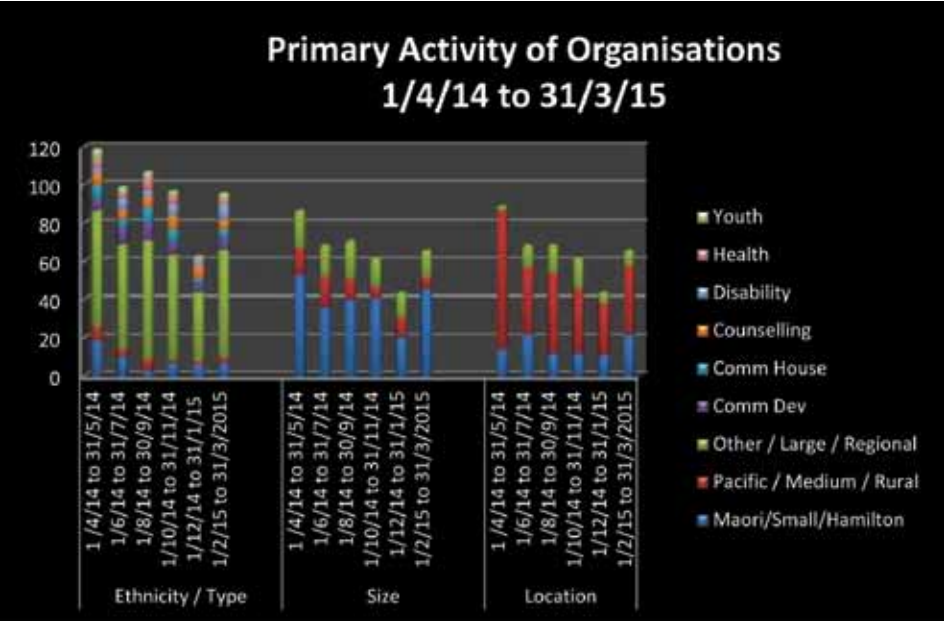
These outcomes are based on the need for staff and volunteers to invest in professional development, for organisations to be robust, sustainable, provide effective services and have the ability to work well together on common outcomes. Working together our sector will have a stronger collective voice and develop an increasing ability to influence change to foster a strong civil society and benefit all people in Aotearoa New Zealand.

## **Relationships**

Our work is based on relationships and trust. We work to develop and maintain relationships with community organisations so they feel comfortable to ask us for support, information and facilitation. Our one to one work is founded on these relationships and our accessibility.

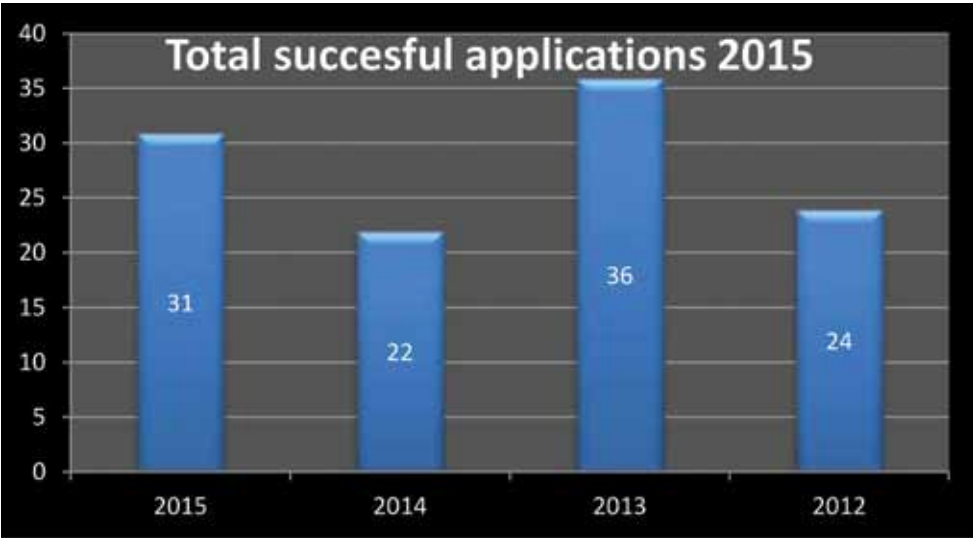
This year we have also focussed on a strategic partnership with Wintec which has resulted in some social innovation work starting up in Taumarunui and the possibility of work in two other areas of the region. We have linked with the Wintec Director Maaori, Hera White, Kaumaatua Tame Pokaia and Kingi Kiriona and will in future want to discuss the possibilities for specific training for marae development including planning and governance. We have continued to have Wintec social work student placements which has benefited the students, Community Waikato and Wintec. We have provided a guest lecture and have attended Wintec events including those of other community organisation partners.

Our links with ethnic organisations and groups have expanded over the past year with the challenge of avoiding what may be seen as duplication as different ethnic groups from the same country set up entities to support the retention of their language and culture and to support their people to settle into New Zealand, grow skills and find jobs. Getting suitable work, especially for those with professional qualifications, has been identified as a key issue for people settling in NZ. For Community Waikato and the groups we work with we need to find funding for interpreters and translators who understand organisational development and can help especially with the language around legal structures and compliance.



**Scholarships**

We attracted 31 scholarship applications after advertising at our website, through Kumara Vine, Facebook and our emailing database, the Webhealth link and through the Wintec and University of Waikato scholarships offices. The opportunity was promoted at workshops, training, roadshows, and by the Advisors during their one to one work. This was our first funding round using the new CRM system and overall the process went well.



Our 2015 scholarships are being used for certificates, graduate and post graduate diplomas, Bachelors and Masters degrees and a PhD. Overall the levels of qualifications gained by people working and volunteering in our sector are indicative of the greater requirements for the work of the sector.





*Community Waikato 2015 scholarship recipients*

## **Training**

Awesome Organisations is our training programme and it is going from strength to strength in terms of what is being offered and accessibility. A key awareness raiser has been the Awesome Organisation series held at the Hamilton Multicultural Resource Centre which has provided greater understanding of need and how Community Waikato might support groups and organisations.

Unfortunately at the same time organisations resources and staffing are not allowing for many to take advantage of that training and many times people have booked in only to pull out at the last minute as staff sickness or service crisis requires them to be available at work. As budgets get stretched ever thinner people stop putting money into staff development even though it is acknowledged that this is a backward step.

## **Capability mentoring**

The capability mentoring work has continued to be an intensive and learning process with 23 organisations and has been incredibly valuable for them in providing the motivation for reflection, assessment and forward planning. The resources our Advisors have developed as a result of this work will stand our communities in good stead especially with the future focus on risk: the Risk Management Guidelines and the Funding Strategy.

## **Community Development**

This is the last year of our contract with the Department of Internal Affairs Community Development Scheme which has seen Josiah Teokotai building relationships and connections in the South Waikato District, bringing Awesome Organisations to Tokoroa, organising and fronting Te Reo Hapori radio programme and facilitating funding workshops to ensure more organisations are able to achieve success in bringing funding into that district. Community development comes from the ground up and Josiah has encouraged and supported groups to connect and work on projects including youth development and suicide prevention that are designed to enhance the wellbeing of the people in South Waikato. He has received positive feedback from all quarters for his work and we hope that community organisations and networks in the south can continue to develop their connections and opportunities to achieve strong, sustainable communities that underpin economic development for that area.



*Love Soup, Tokoroa*

## **Marae development**

In September Gary Thompson started work as Kaiwhakarite building relationships with Department of Internal Affairs, Maaori land trusts, IRD and Te Puni Kokiri and working alongside Waikato Tainui Tribal development Unit, as well as engaged with Raukawa and Maniapoto Trust Boards to develop programmes and awareness of strategic planning and governance and our availability to work with marae. This has the potential to increase demand on our services and we are working to find funding partners to resource a three year pilot which would include training and evaluation.

Following the offer of two hours of radio time and support with programming from Raukawa FM we began our Te Reo Hapori Voice of the Community radio programme which brings information, interviews and ideas for funding, governance, planning and other aspects of organisational development. The audience is predominantly Maaori and Pacific and reaches people who may not otherwise know about the support available to them. We've had great feedback and approaches for support and information.



*Te Reo Hapori*

## **Len Reynolds Trust**



### **LEN REYNOLDS TRUST**

Len Reynolds Trust is a family trust which seeks to work in partnership with community organisations by providing a very welcome new source of funding for community development, social services, health and environmental organisations. Over the past 18 months we have worked with this Trust to plan their development as a grantmaking body. A number of options were explored by the Trust for how they would distribute their funds and they have chosen a similar model to the Tindall Foundation and asked Community Waikato to act as their funding manager over the next three years. This is an exciting new initiative and a real privilege for us to be asked to work with them in this way. It provides us with the ability to support more organisations, more community projects and to support our own work with the administration fee. Our Advisor will also continue to work with the Trust on their organisational development.

## **Research**



Another focus on the future, as well as honouring our past, is the inaugural Buddy Te Whare memorial research project completed in April 2015. This research forms the basis of future knowledge about the sector that can be used in many ways and in particular for advocacy.

We are grateful to all those organisations that took part and will promote the report at our conference. There are organisations not yet counted and we need further work to identify and access Maaori and Pacific organisations to build a complete picture of the sector. This can be the focus of further research using the funding provided to honour our late kaumaatua.

Based on the responses to this benchmarking survey research there are 1401 community organisations offering social services in the Waikato region; there are 7,265 paid staff and 20,630 volunteers. Of the 1014 organisations that responded to this questions half had no paid staff and of those with paid staff 29% were small, 7% were medium sized, 5% were large and 6% had over 21 paid staff. While this data is no surprise to us it is certainly information that needs to be shared with MPs, government agencies and the business sector to grow their awareness of the size and importance of our sector.

For a copy of this research go to [www.communitywaikato.org.nz](http://www.communitywaikato.org.nz)

## **Advocacy**

The submissions we made to ten local authorities and the regional Council long term plans were designed to influence and encourage their support for, and knowledge of, the social services in their areas. We are aware of the role local authorities play in the promotion and support for social wellbeing and we have noted the need to balance economic development with social and cultural development to achieve community wellbeing.

We have advocated for a number of individual community organisations in a variety of ways including letters of support and we have actively supported advocacy on pensioner housing in Hamilton and social housing for the region.

We provided input to the Hamilton City Council on the discussion to make changes to their community grants funding and we urged the Minister and the Department of Internal Affairs to update the Johns Hopkins 2004 data on the sector that would provide current statistics and knowledge with which to build the picture of our sector and provide a basis for advocacy.

## **State of the sector**

We know that most of our Waikato social service organisations continue to struggle with lack of resources and difficulty in getting adequate funding to provide the most effective services or to do research and development. In October 2014 a ComVoices state of the NGO sector survey “show an increasingly fragmented, under-resourced and over-worked community sector”.

*Note: ComVoices is a partnership of over 20 national organisations working together on information and advocacy for the community sector.*

The key findings in the survey:

- There were 311 responses in 8 days
- 75% have more work than 3 years ago - but fewer than 40% have more staff than 3 years ago
- More than 80% are doing more work than specified in contracts - 60% doing up to 25% extra, and 17% doing more than 50% extra
- There is huge frustration with both Government and philanthropic funding contracts and competitive funding models
- 40% were unable to offer any wage increases in the last 3 years
- 6% report they are facing closure in the short term, because of financial pressures
- 60% are not prepared to speak out publicly
- Community organisations are concerned that competitive funding models are changing the collaborative nature of the sector

## **Trustees, Staff and Organisation**

We currently have eight trustees with Erana Brewerton and Garry Johnston joining us in June 2014 and Alison Nation in August 2014. They bring government, tertiary, IT, management, accountancy and a wealth of other skills and experience to the board.

Our staff have worked exceptionally hard over this past year and I want to thank them for their professionalism, collegiality and commitment to the work and for the warmth and humour they bring to our team environment.

I regularly receive glowing feedback about the work they do with organisations and they have built solid and effective relationships with community organisations, local government, funding organisations and others within their geographic areas of work.

We welcomed Gary Thompson to the team in September 2014 and this year Kim Cable took a permanent role as Communications & Marketing Manager after she had been contracting with us for some project work. That means Sally has had more time to concentrate on surveys, knowledge management and developing the CRM to more effectively process our funding and scholarships applications and distribution. Training is also a key focus for her work and with more time we are able to plan better to meet the needs as they arise.

Anne has increased her work in training organisations to read their financial statements, budget and manage their financial systems. She continues to partner with Trust Waikato and others in running excellent funding workshops around the region. Anne is our key fundraiser and manages our accounts through Xero and is moving them into the new financial reporting format. Robyn is able to support her work while also being the voice on the phone and face at the desk for those calling or coming into the building.

The change to VOIP has meant we have saved on our telephone expenses and have moved to each person having a direct dial number. We have increased our earned income through capability mentoring contracts, facilitating training and a small amount through increased donations from work with larger organisations. The Tindall Foundation funding increased this year for the community and that has meant an increase in administration fees. Overall we keep a tight rein on spending and I want to thank Anne for her management of our budget, expenses and funding applications.

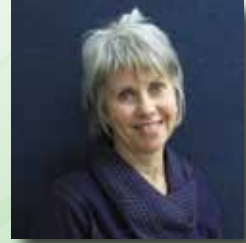
## Conclusion

This will be my last annual report for Community Waikato and I am happy and proud to say the organisation is in good heart. For the challenges and development ahead there is a strong base on which to build. The trustees and staff are motivated and extremely able, the services are strong and developing, the infrastructure is in place to support the work and our communities find us trustworthy, useful, effective and credible.

I thank all of those people working in our community sector for their incredible dedication to their work and the people they serve, to social justice and integrity. Community Waikato is there to support them, especially through change and development and to have a role that strengthens their ability to be inclusive, effective and sustainable.

We thank our funders for their interest and support which enable us to inform, advise, support and mentor the awesome community organisations we work with so they can work effectively with the communities they serve.





**COMMUNITY  
WAIKATO**

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



THE COMMUNITY WAIKATO TRUST



**COMMUNITY  
WAIKATO**

*"Supporting strong communities"*

Hei tautoko kia tuu pakari ai ngaa haapori

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2015**

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Statement of Financial Position .....	16
Statement of Cash flows.....	17
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Audit Report.....	24

# THE COMMUNITY WAIKATO TRUST

## DIRECTORY AS AT 31 March 2015

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<b>Chief Executive:</b>	Andrea Goble
<b>Trustees:</b>	G Barton (Chairperson) C Baddeley E Brewerton J Gibb M Gibson B Lamusse A Nation L Simpson Brown G Johnston
	Appointed Sept 2014 Appointed Sept 2014 Resigned Sept 2014 Appointed Sept 2014 Appointed Sept 2014
<b>Date of Deed:</b>	3 May 2001
<b>Beneficiaries:</b>	Community groups, projects and programmes providing social services in the area formerly served by Trust Bank Waikato Limited.
<b>Powers of Investment:</b>	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.
<b>Auditors:</b>	Haines & Associates Hamilton
<b>Bankers:</b>	Westpac Branch – Hillcrest
<b>Principal Activities:</b>	Supporting Social Services



THE COMMUNITY WAIKATO TRUST

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 March 2015

	Note	2015 \$	2014 \$
<b>Revenue</b>			
Donations, fundraising & other similar revenue	1	981,574	973,947
Fees, subscriptions of other revenue from members		-	-
Revenue from providing goods or services	2	22,903	19,875
Interest, dividends & other investment revenue	3	18,990	15,652
Other revenue	4	6,359	-
<b>Total Revenue</b>		<b>1,029,826</b>	<b>1,009,474</b>
<b>Expenses</b>			
Expenses related to public fundraising		-	-
Volunteer and employee related costs	5	639,437	611,633
Costs related to providing goods or services	6	209,950	224,303
Grants and donations made	7	130,248	92,129
Other expenses	8	45,728	25,845
<b>Total Expenses</b>		<b>1,025,363</b>	<b>953,910</b>
<b>Surplus/(Deficit) for the year</b>		<b>4,463</b>	<b>55,564</b>



THE COMMUNITY WAIKATO TRUST

STATEMENT OF MOVEMENTS IN EQUITY  
FOR THE YEAR ENDED 31 March 2015

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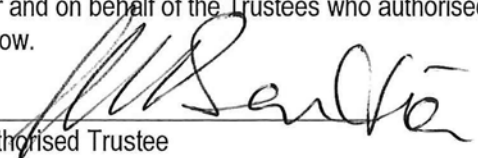
	2015 \$	2014 \$
Opening Balance	208,266	152,702
Net surplus/deficit	4,463	55,564
Closing Balance	<u>212,729</u>	<u>208,266</u>

THE COMMUNITY WAIKATO TRUST

STATEMENT OF FINANCIAL POSITION  
AS AT 31 March 2015

	Note	2015 \$	2014 \$
<b>EQUITY</b>		<b>212,729</b>	<b>208,266</b>
<b>CURRENT LIABILITIES</b>			
Payables	9	121,325	65,088
Income Received in Advance	11	134,279	105,035
Buddy Te Whare Memorial Fund		-	10,000
		<b>255,604</b>	<b>180,123</b>
		<b>468,333</b>	<b>388,389</b>
Represented by:			
<b>CURRENT ASSETS</b>			
Westpac Cheque Account		94,322	27,133
Westpac Cash Management		44,141	31,934
Westpac Funding Cash		198	198
Westpac Term Investment - 01	12	19,663	19,663
Westpac Term Investment		142,831	200,000
Accrued Interest		1,320	1,010
Receivables	10	5,395	4,964
		<b>307,870</b>	<b>284,902</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	13	160,463	103,487
<b>Total Assets</b>		<b>468,333</b>	<b>388,389</b>

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

  
Authorised Trustee

  
Authorised Trustee

11 August 2015  
Date



The financial statements should be read in conjunction with the notes to the financial statements on pages 18 to 23.

THE COMMUNITY WAIKATO TRUST

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 March 2015

---

CASH FLOWS FROM OPERATING ACTIVITIES:

<b>Cash was received from:</b>	
Grants, Donations, fundraising and other similar receipts	1,010,818
Receipts from providing goods or services	31,071
Interest receipts	18,680
Net GST	2,346
	<hr/>
	1,062,915
<b>Cash was applied to:</b>	
Payments to suppliers and employees	825,202
Donations or grants paid	112,784
	<hr/>
	937,986
<b>Net Cash Flows from Operating Activities;</b>	<b>124,929</b>

CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:

<b>Cash was received from:</b>	
Receipts from the sale of vehicles, plant and equipment	3,648
<b>Cash was applied to:</b>	
Payments to acquire vehicles, plant and equipment	106,350
<b>Net Cash Flows from Investing and Financial Activities:</b>	<b>(102,702)</b>

<b>NET INCREASE / (DECREASE) IN CASH</b>	<b>22,227</b>
<b>BANK AND CASH AT 1 APRIL 2014</b>	<b>278,928</b>
<b>BANK AND CASH AT 31 MARCH 2015</b>	<b><u>301,155</u></b>

THIS IS REPRESENTED BY:  
Bank Accounts and Cash

## THE COMMUNITY WAIKATO TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2015

---

#### **Reporting Entity**

The Community 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 COMMUNITY WAIKATO TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2015

---

#### 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 Community 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 COMMUNITY WAIKATO TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2015

<b>1 DONATIONS, FUNDRAISING &amp; OTHER SIMILAR REVENUE</b>		
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Trust Waikato	500,000	500,000
Tindall Foundation	143,593	101,309
Lottery Grants Board	78,666	78,666
Ministry of Social Development (FACs)	-	86,667
Ministry of Social Development (CIR)	80,026	60,544
Thames Coromandel District Council	15,000	22,897
Hauraki District Council	-	-
WEL Energy Trust	35,000	-
Community Org Grant Scheme (COGS)	29,461	11,039
Hamilton City Council	5,000	3,000
D V Bryant Trust Board	-	2,000
Department of Internal Affairs (Com Dev Scheme)	80,671	99,355
Lion Foundation	-	4,000
Len Reynolds Trust	9,590	-
Fundraising	466	485
Donations	4,101	3,985
<b>Total</b>	<b>981,574</b>	<b>973,947</b>
<b>2 REVENUE FROM PROVIDING GOODS &amp; SERVICES</b>		
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Community Waikato training	15,080	8,086
Venue hire	4,402	4,774
Office lease	-	2,677
Car park hire	2,261	2,687
ISO advisory group	1,160	1,651
	<b>22,903</b>	<b>19,875</b>
<b>3 INTEREST, DIVIDENDS &amp; OTHER INVESTMENT REVENUE</b>		
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Interest	18,990	15,652
<b>Total</b>	<b>18,990</b>	<b>15,652</b>
<b>4 OTHER REVENUE</b>		
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Gain on disposal	6,359	-
	<b>6,359</b>	<b>-</b>
<b>5 VOLUNTEER &amp; EMPLOYEE RELATED COSTS</b>		
	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
ACC	1,995	1,768
Supervision	2,751	4,782
Salaries	10,967	7,685
Training & development	623,724	597,398
	<b>639,437</b>	<b>611,633</b>



## THE COMMUNITY WAIKATO TRUST

### 6 COSTS RELATED TO PROVIDING GOODS & SERVICES

	2015	2014
	\$	\$
Accountancy	905	735
Audit Fee	2,000	2,000
Bank Charges	83	128
Cleaning	4,225	4,828
Computer consumables	852	1,377
Community Development Scheme (DIA)	13,384	24,989
CRM – Salesforce	602	-
Electricity and Gas	3,877	5,049
Kaumātua Services & Te Huapai	5,400	2,801
General	3,536	4,847
Governance	5,723	3,468
Insurance	7,724	7,586
IT Maintenance & Support	4,686	4,108
Legal	350	-
Lease – Vehicle	6,409	6,409
Lease – Photocopier	3,696	2,796
Marketing	8,948	2,048
Newsletter	10,525	10,904
Network meetings	3,409	3,873
Office Equipment & Resources	4,783	7,408
Postage and Stationery	5,385	6,751
Reception refurbishment	-	1,100
Recruitment Costs	1,888	2,697
Relationship Development	812	294
Rent and Rates Diocese	61,018	60,904
Repairs and Maintenance	3,597	5,152
Scholarships	20,387	21,363
Security	1,355	1,166
Subscriptions	2,003	1,470
Telephone	4,286	5,740
Vehicle running expenses	16,858	21,098
Website	1,244	1,214
	<b>209,950</b>	<b>224,303</b>

### 7 GRANTS & DONATIONS MADE

	2015	2014
	\$	\$
Buddy Te Whare Memorial Fund	3,830	10,000
Tindall Grants	98,954	74,164
Tindall Projects	27,464	7,965
	<b>130,248</b>	<b>92,129</b>

### 8 OTHER EXPENSES

	2015	2014
	\$	\$
Depreciation	45,728	25,845
	<b>25,845</b>	<b>45,728</b>



## THE COMMUNITY WAIKATO TRUST

### 9 PAYABLES

	2015	2014
	\$	\$
Accounts Payable	76,668	28,162
Accrued Expenses	-	-
Accrued Wages	3,288	13,953
Accrued Holiday Pay	31,917	13,702
Revenue received in advance	2,339	-
Accrued Audit fee	2,000	2,000
Buddy Te Whare Memorial Fund	-	10,000
Prepayments		4,500
GST payable	5,113	2,771
<b>Total Payables</b>	<b>121,325</b>	<b>75,088</b>

### 10 RECEIVABLES

	2015	2014
	\$	\$
Accounts Receivable	5,395	4,964
<b>Total Receivables</b>	<b>5,395</b>	<b>4,964</b>

### 11 INCOME RECEIVED IN ADVANCE

	2015	2014
	\$	\$
Tindall Foundation	18,833	51,123
Department of Internal Affairs (Com Dev Scheme)	22,280	22,951
Lottery Grants Board	78,666	-
Community Org Grant Scheme (COGS)	-	13,461
D V Bryant Trust	2,000	-
Wel Energy Trust	2,500	17,500
Len Reynolds Trust	10,000	-
<b>Total Income Received in Advance</b>	<b>134,279</b>	<b>105,035</b>

### 12 WESTPAC TERM INVESTMENT - 01

In July 2002, the Human Services Training Trust transferred their sole asset of a \$19,663 investment to The Community 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 Community Waikato Trust.





## THE COMMUNITY WAIKATO TRUST

### 13 PROPERTY, PLANT AND EQUIPMENT

2015	Cost	Accum Depn	Book Value	Depreciation Expense
Office Equipment	133,236	91,878	41,358	15,699
Motor Vehicles	154,814	76,855	77,959	23,825
Fixtures and Fittings	74,058	32,911	41,146	6,204
<b>Total</b>	<b>362,108</b>	<b>201,644</b>	<b>160,463</b>	<b>45,728</b>

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
<b>Total</b>	<b>296,913</b>	<b>193,426</b>	<b>103,487</b>	<b>25,845</b>

### 14 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.

		2015 \$	2014 \$
<b>Non-Cancellable Operating Lease Commitments</b>			
Current	Building	58,000	58,000
Non-current	Mazda 3	6,408	12,816
	Photocopier	27,944	4,427
<b>Total</b>		<b>92,352</b>	<b>75,243</b>

### 15 CONTINGENT LIABILITIES

There are no contingent liabilities as at 31 March 2015 (2014 – Nil).

### 16 TINDALL FOUNDATION GRANTS

During the year the Trust received \$143,593 (2014: \$101,309) 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 2015 the Trust had identified eligible groups and paid out \$98,954 (2014: \$74,164) of these funds. The remainder has been allocated to projects initiated by The Community Waikato Trust.

### 17 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.

### 18 NZIFRS

#### Impact of Adopting NZ Equivalents to International Financial Reporting Standards (NZIFRS)

With effect from 1 April 2015, all New Zealand registered charities are required to comply with the External Reporting Board ("XRB") not for profit accounting framework.

Due to the Trust's size it will meet the requirement of Tier 3 PBE Accounting Standards.



**AUDIT REPORT**  
**TO THE TRUSTEES OF**  
**THE COMMUNITY WAIKATO TRUST**  
**FOR THE YEAR ENDED 31 MARCH 2015**

I have audited the attached financial statements for The Community Waikato Trust. The financial statements provide information about the past financial performance of The Community Waikato Trust and its financial position as at 31 March 2015. This information is stated in accordance with the accounting policies set out with these statements.

Trustee's Responsibilities

The Community Waikato Trust is responsible for the preparation of financial statements which fairly reflects its position as at 31 March 2015 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 Community Waikato Trust.

In my opinion, the financial statements fairly reflect the results of the activities and the financial position of The Community Waikato Trust as at 31 March 2015

My audit report was completed on 10 August 2015 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

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

Len Reynolds Trust





# COMMUNITY WAIKATO

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*"Supporting strong communities"*

Hei tautoko kia tuu pakari ai ngaa haapori

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