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# THE BUDDY TE WHARE MEMORIAL RESEARCH

## *DEVELOPING A PICTURE OF THE WAIKATO SOCIAL SERVICE SECTOR*

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## 1.0 INTRODUCTION

This report has been commissioned by Community Waikato and is intended to provide information on the community sector in order to add to their knowledge base about the community social services sector in their region and enable them to: (i) more strongly promote and advocate for the sector; and (ii) be more effective in, for example, making correct referrals, identifying collaborative opportunities and 'plugging' service gaps.

The research within this report covers the Community Waikato region. Community Waikato operates within the Trust Waikato funding area. The area is similar to the Waikato Regional Council (WRC) region with the exception that Taupo and Rotorua Districts are not included, but Ruapehu District is. As well, the area includes much but not all, of the lands of the Tainui waka, and thus the people of Waikato, Raukawa, Hauraki and Maniapoto. Please refer to Appendix A for more detail of the WRC region boundaries.

The Trust Waikato funding area includes the following districts / areas:

- |                               |                          |
|-------------------------------|--------------------------|
| ▪ Thames/ Coromandel District | ▪ Waipa District         |
| ▪ Hauraki District            | ▪ Otorohanga District    |
| ▪ Waikato District            | ▪ South Waikato District |
| ▪ Matamata/ Piako District    | ▪ Waitomo District       |
| ▪ Hamilton City               | ▪ Ruapehu District       |

FIGURE 1: TRUST WAIKATO FUNDING AREA



## 2.0 ABOUT THE RESEARCH

The research aimed to collect information about the Waikato community social services sector, and to record it in a way that can be updated, over time. The research was to determine the number of organisations in the sector, and for each organisation, collect the following:

- Who the organisation is and what they do (in brief);
- Where the organisation is located;
- How many paid staff they have;
- How many volunteers they have; and
- The approximate size of their budget.

### 2.1 METHODOLOGY

The research parameters were agreed upon collaboratively between the research team and key Community Waikato staff members. Key methodologies for this research project included:

1. Accessing data from two existing databases (Community Waikato's existing mailing list information on community organisations; lists of organisations funded by a major funder for the past five years);
2. Desktop research (e.g. online websites and information about organisations);
3. Two direct surveys to organisations (via Survey Monkey).

Of note is that all information collected via the desktop research and including the lists of organisations who received funding, is publically accessible and available<sup>1</sup>. All information accessed from the organisations directly (i.e. via Survey Monkey) was provided on the basis that it would be used by Community Waikato for this research and to assist them with the study goals.

### 2.2 LIMITATIONS

The research team has attempted to answer the research questions as thoroughly as possible, however whilst the intention was to gather information about all the social service agencies within the Waikato region, and every effort was made to meet this goal, there will still be some gaps. That is, some organisations may not be identified and/or some may not be willing to supply all the information requested (e.g. budget information), and/or there may be some organisations who unable to be contacted within the timeframe of the study. In addition the sector is constantly shifting with new organisations forming and others going into recess, and as such this means that at best this study is a 'snapshot' of the sector and a starting point for Community Waikato to continually update and refresh the data. Overall, given the limitations, the research team believe that the information contained within this report provides a well-informed overview of the current community sector in the Community Waikato region, at this time.

### 2.3 IN AND OUT OF SCOPE

The not for profit sector is very broad and includes a range of organisations who cover a range of activities, including for example religious activities through to Sports Clubs, school parent teacher associations, philanthropic trusts Universities, some of which are registered charities and/or have some legal entity status through to local social or support groups with have no legal structure. The intention with this research was to identify those who worked (primarily) in the social and community sector within the region. As part of the process of determining what was in and out of scope, a number of discussions were held with Community

<sup>1</sup> For example, registered charities are required to upload their financial statements, and these are available for the public to view. Names of recipients from local philanthropic trusts are required to be publically accessible, and funders usually have them printed in local newspapers and/or make them available on their websites.

Waikato staff in order to further refine the types of organisations who were 'in' and 'out'. The following is the definition of 'voluntary' that was used in *The New Zealand Non-profit Sector in Comparative Perspective* study and this was used to determine in the first instance, which organisations were in or out of scope. Using this, for example, meant that schools and other mainstream educational bodies (i.e. university, polytechnic) were excluded (i.e. they are public not private).

*Organised*, i.e. they have some structure and regularity to their operations, whether or not they are formally constituted or legally registered. This definition embraces informal, i.e. non-registered, groups as well as formally registered ones.

*Private*, i.e. they are not part of the apparatus of the state, even though they may receive substantial support from governmental sources.

*Not profit-distributing*, i.e. they are not primarily commercial in purpose and do not distribute profits to a set of directors, stockholders, or managers. Non-profit organisations can generate surpluses in the course of their operations, but any such surpluses must be reinvested in the objectives of the organisation. This criterion serves as a proxy for the "public purpose" criterion used in some definitions of non-profit, but it does so without having to specify in advance and for all countries what valid "public purposes" are.

*Self-governing*, i.e. they have their own mechanisms for internal governance, are able to cease operations on their own authority, and are fundamentally in control of their own affairs.

*Non-compulsory*, i.e. membership or participation in them is not legally required or otherwise a condition of citizenship.<sup>2</sup>

In addition to the above, the focus was then on those organisations with a 'community or social service' focus. This could include those who fund community or social service activities as well as those who carry them out, provided that they are not for profit. They also had to be located in the Trust Waikato funding area and/or if they were a nationwide organisation, either had their 'head office' in the Waikato or had a local branch in the region.

## 2.4 DEFINITION OF TERMS

### INCORPORATED SOCIETY

According to the Companies Office, "an incorporated society is a group or organisation that has been registered under the Incorporated Societies Act 1908 and, when incorporated, is authorised by law to run its affairs as though it were an individual person. This means that the members are not personally liable for the society's debts, contracts or other obligations. Likewise, members do not have any personal interest in any property or assets owned by the society."<sup>3</sup> It may or may not have charitable status.

### CHARITABLE TRUST

According to the Companies Office, Charitable trusts "are normally formed to undertake charitable activities and are less suitable for commercial activities. A charitable trust may make profits on their trading activities but the profits must be used for their charitable purposes and cannot be distributed to members."<sup>4</sup>

<sup>2</sup> Sanders, J., O'Brien, M., Tennant, M., Wojciech Sokolowski, S., and Salamon, L.M., 2008.

<sup>3</sup> <http://www.societies.govt.nz/cms/customer-support/faqs/incorporated-societies/what-is-an-incorporated-society>

<sup>4</sup> <http://www.societies.govt.nz/cms/customer-support/faqs/charitable-trust-faqs/what-can-a-charitable-trust-do>.

## CHARITABLE COMPANY

A Charitable Company is a company (usually a limited liability company) which has applied for charitable status and is registered with the Charities Services. To be eligible the company must meet the legal requirements of operating for charitable purposes. The Charities Services will only register an organisation that has "exclusively charitable purposes and is for the public benefit."<sup>5</sup>

## MARAE RESERVATION

A marae reservation means a 'marae on reservation land' and which may or may not be registered as a charity. A marae is considered to have "a charitable purpose if:

- the physical structure of the marae is on Māori reservation land; and
- the funds of the marae are used only for administering and maintaining the land and the marae's physical structure, or for other charitable purposes; and
- it advances benefits for the public."<sup>6</sup>

## REGISTERED CHARITY

For the purposes of this research a registered charity has been defined as an organisation or group that is registered as a charity with the Charities Commission as operating for charitable purposes.

## NON LEGAL ENTITY

For the purposes of this research a 'non legal entity' has been defined as an organisation or group which does not have a legal status; that is it is not registered as a Charitable Trust, an Incorporated Society, a Company, or a Marae reservation, and/or is not registered with the Charities Commission.

## NEW ZEALAND STANDARD CLASSIFICATION OF NON-PROFIT ORGANISATIONS (NZSCNPO) CLASSIFICATIONS.

As part of determining the parameters of this study, it was decided to use the NZSCNPO classifications for classifying the sector and activities that the various organisations are engaged in. Each organisation was classified into one of the sectors as being their 'main activity' and as well each could have up to three additional sectors that they worked in. The NZSCNPO classifications are those used by *The New Zealand Non-profit Sector in Comparative Perspective* study. They are:

- Culture, sport or recreation
- Education or research
- Health
- Social Services
- Environment
- Development and housing
- Law or advocacy
- Grantmaking, fundraising and voluntarism
- International
- Religion
- Business or professional association<sup>7</sup>.

Please see Appendix B for more detail on each category and the sub categories.

<sup>5</sup> <https://www.charities.govt.nz/apply-for-registration/charitable-purpose/>

<sup>6</sup> <https://www.charities.govt.nz/apply-for-registration/charitable-purpose/>

<sup>7</sup> Sanders et al., 2008.

### 3.0 FINDINGS

The following provides a summary of the key information collected<sup>8</sup>. It has been collated and presented in a series of graphs and tables. The data for the individual organisations has been recorded in spreadsheets which are able to be imported directly to the Community Waikato database<sup>9</sup>.

#### 3.1 NUMBER OF ORGANISATIONS

There were 172 organisations who returned a useable completed survey from the Survey Monkey survey. In addition a further 1229 organisations were identified through the public record sourcing, making a total of 1401 organisations identified as being in the Waikato community sector as per the parameters agreed for this study.

#### 3.2 LOCATION

Of the 1401 organisations, 37% (524) are based in Hamilton City, and 63% (877) are based outside of Hamilton. This data was determined from the physical address of the organisation; it does not mean that they only operated within that area or district.

TABLE 1: PHYSICAL BASE (N=1401)

| Area/ District    | Number      | %           |
|-------------------|-------------|-------------|
| Hamilton          | 524         | 37%         |
| Hauraki           | 68          | 5%          |
| Matamata Piako    | 110         | 8%          |
| Otorohanga        | 36          | 3%          |
| Ruapehu           | 48          | 3%          |
| South Waikato     | 78          | 6%          |
| Thames Coromandel | 167         | 12%         |
| Waikato District  | 162         | 12%         |
| Waipa District    | 129         | 9%          |
| Waitomo           | 69          | 5%          |
| Outside of Region | 10          | 1%          |
| <b>Total</b>      | <b>1401</b> | <b>100%</b> |

#### 3.3 LEGAL STATUS

Of the 1401 organisations, 44% (611) were Charitable Trusts, 32% (455) were Incorporated Societies, 10% (141) were Marae reservations, 3% (48) were classified as 'other' and less than 1% (7) were Charitable Companies.

Five percent (68) were categorised as having an 'other' legal status; that is it could not be confirmed what kind of legal entity they were (e.g. Charitable Trust, Company or Incorporated Society and/or affiliated to a parent organisation that had a legal status), but they were registered with the Charities Service and did have a constitution or set of rules and as such were considered to be an organised legal entity of some type.

<sup>8</sup> Note that for practical reasons and ethical reasons not all the information collected is presented in this summary report as some of it is information such as contact details for the organisations, names of the CEOs, email addresses or organisation vision statements and statements of purpose. All this information is provided to Community Waikato as part of the raw data, in spreadsheet form, for inclusion in their database as is relevant.

<sup>9</sup> Community Waikato has, over the past twelve months, been working on updating to a new database. This has been occurring concurrently with this research. Once the parameters of the database are completed the information collected as part of this research will be imported directly to it..

Eight percent (107) were categorised as having an 'unknown' status; that is these groups were not registered with the Charities Service, nor were they registered as a Society or Trust or Company and no other information could be located which indicated what their legal status was.

Three percent (41) were categorised as 'not a legal entity'. These groups were confirmed as having no legal entity status; that is they had self-reported via the survey that they were not a legal entity.

TABLE 2: LEGAL STATUS (N=1401)

| Legal Status         | Number      | %           |
|----------------------|-------------|-------------|
| Charitable Trust     | 612         | 44%         |
| Incorporated Society | 456         | 33%         |
| Marae Reservation    | 141         | 10%         |
| Charitable Company   | 7           | <1%         |
| Other                | 68          | 5%          |
| Unknown              | 107         | 8%          |
| Not a Legal Entity   | 10          | 1%          |
| <b>Total</b>         | <b>1401</b> | <b>100%</b> |

Seventy five percent (1054) of the organisations were registered charities and 25%(347) were not registered as charities. The 'not registered' category included those who had been 'deregistered' as well as those who had never been registered as charity.

TABLE 3: REGISTERED CHARITIES (N=1401)

|                          | Number      | %   |
|--------------------------|-------------|-----|
| Registered Charity       | 1054        | 75% |
| Not a Registered Charity | 347         | 25% |
| <b>Total</b>             | <b>1401</b> |     |

### 3.4 ACTIVITY

Each of the 1401 organisations was classified into one of the NZSCNPO categories. For those 172 who undertook the survey this information was self reported (i.e. the organisation chose the category that best fitted for their main activity/ activities). For the 1229 organisations whose data was gathered from public records, the researchers categorised their main activity based on the information available (e.g. purpose or vision statements, Charities Commission sector and activity information and rules or constitutions as available).

The most common activity was 'social services' 35% (487). The next most common activities were 'development and housing' (15% or 205), 'culture, sport or recreation'<sup>10</sup> (15% or 205), 'education or research' (11% or 158), 'grantmaking, fundraising and voluntarism' (7% or 102), and 'health' (6% or 83).

10 Note that whilst 'sports clubs' were considered out of scope for this research, the category of 'culture, sport or recreation' also covers 'service clubs' (e.g. Senior Citizens, Kiwanis) and as well includes groups who gather to keep their cultural traditions alive (e.g. kapa haka, ethnic groups, migrant support groups).



TABLE 4: MAIN ACTIVITY (N=1401)

| Main Activity                            | Number      | %           |
|--|-------------|-------------|
| Social Services                          | 487         | 35%         |
| Development and housing                  | 205         | 15%         |
| Culture, sport or recreation             | 204         | 15%         |
| Education or research                    | 158         | 11%         |
| Grantmaking, fundraising and voluntarism | 102         | 7%          |
| Health                                   | 83          | 6%          |
| Religion                                 | 70          | 5%          |
| Environment                              | 49          | 3%          |
| Law or advocacy                          | 22          | 2%          |
| Business or professional association     | 9           | 1%          |
| International                            | 4           | <1%         |
| Unknown                                  | 8           | 1%          |
| <b>Total</b>                             | <b>1401</b> | <b>100%</b> |

Those who completed the survey were asked to choose, in addition to their main activity, up to three other activity categories that they also engaged in. The researchers also determined up to three other activities for each the organisations whose data was accessed from public records. Note that an organisation did not have to have 'other activities'; many had only one category (their main one) that all their operations and activity fitted into.

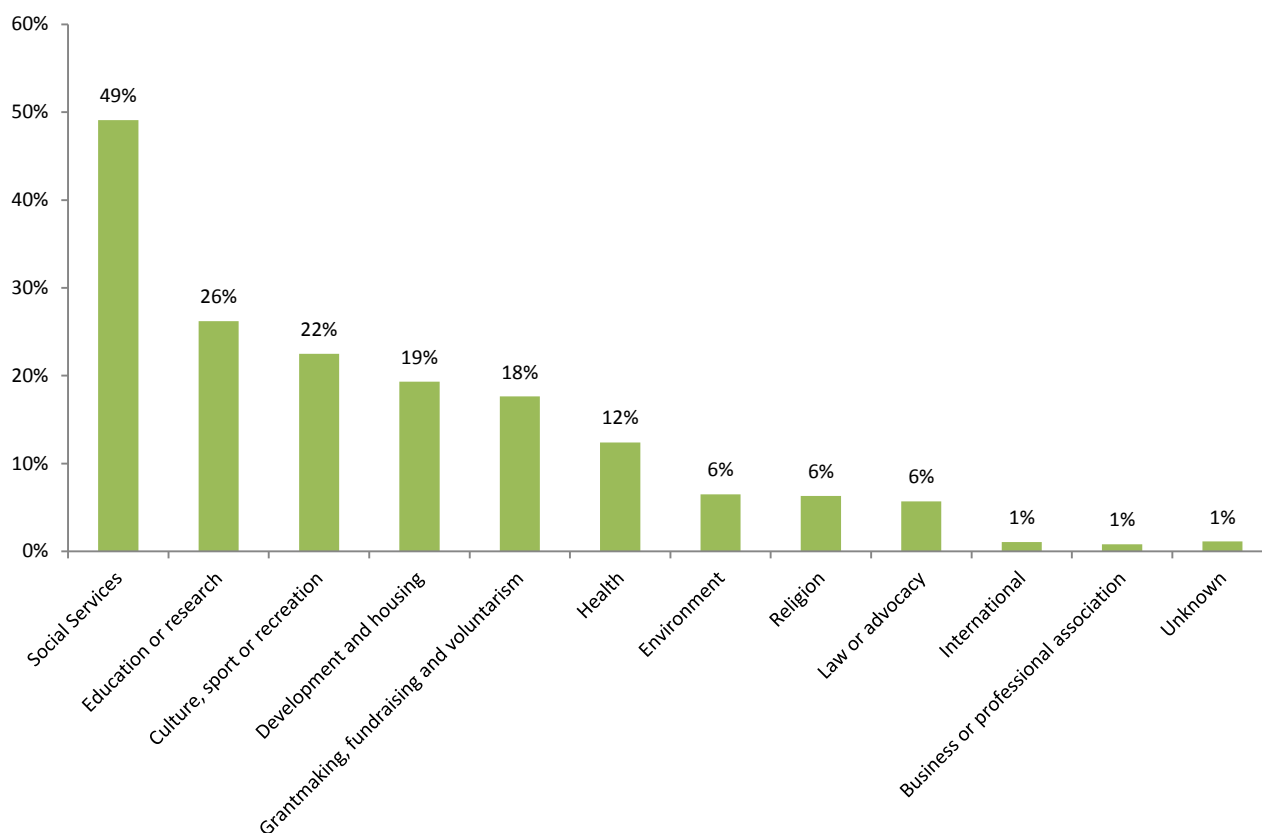
As Table 5 shows, a further 222 were involved in 'education or research', 211 in 'social services', 135 in 'grantmaking, fundraising and voluntarism', 119 in 'culture, sport or recreation', 96 in 'health' and 70 in 'development and housing'.

TABLE 5: OTHER (SECONDARY) ACTIVITIES (MULTIPLE RESPONSES ALLOWED)

| Other (Secondary) Activities             | Number |
|--|--------|
| Education or research                    | 209    |
| Social Services                          | 201    |
| Grantmaking, fundraising and voluntarism | 132    |
| Culture, sport or recreation             | 111    |
| Health                                   | 91     |
| Development and housing                  | 66     |
| Law or advocacy                          | 58     |
| Environment                              | 42     |
| Religion                                 | 14     |
| International                            | 10     |
| Business or professional association     | 2      |
| Other                                    | 1      |

When the activity information is amalgamated<sup>11</sup> it shows that overall half (49% or 688) of the organisations were engaged in 'social services', 26% (367) in 'education or research', 24% (315) in 'culture, sport or recreation' and 19% (271) in 'grant making, fundraising and voluntarism'.

FIGURE 2: ALL ACTIVITIES (N=1401)



### 3.5 NUMBER OF STAFF AND VOLUNTEERS

Staffing information was not able to be gathered for all 1401 organisations, but only for 1014 organisations. This includes the 172 organisations who completed the survey and 842 organisations whose data was gathered from public records who were registered with the Charities Commission and had supplied this information in their annual financial return. This means that the data provided here under-represents the sector.

The total number of paid fulltime<sup>12</sup> staff across the 1014 organisations for which data was available, was 4616, an average of four per organisation, with a range of 0-670. There were a total of 2649 part time staff, an average of three per organisation, with a range of 0-215.

TABLE 6: NUMBER OF STAFF (N=1014)

|                                | Total Number | Average per organisation | Range |
|--------------------------------|--------------|--------------------------|-------|
| Number of paid fulltime staff  | 4616         | 4                        | 0-670 |
| Number of paid part time staff | 2649         | 3                        | 0-215 |
| <b>Total paid staff</b>        | <b>7265</b>  |                          |       |

<sup>11</sup> i.e. the main activity data was added to the 'other' activity data to determine how many of the organisations undertook the activity either as their main activity or as a secondary activity.

<sup>12</sup> Fulltime is classified as 30 hours or more per week.

The total number of volunteers across the 1014 organisations for which data was available, was 20,630, an average of 20 per organisation, with a range of 0-2648.

In regards to this data, registered charities are required to provide an annual return which includes their financial data for the year and as well they are asked to provide the number of paid staff (part time and full time) and volunteers. This was not available for all the registered organisations as some had not yet uploaded the information. Others put in a return which stated they had zero staff or volunteers which suggests that they had not counted their trustees or the person who completed the return as 'volunteers'. This means that the data presented here is very likely to *under-represent* the size of the volunteer workforce.

TABLE 7: NUMBER OF VOLUNTEERS (N=1014)

|                             | <b>Total Number</b> | <b>Average per organisation</b> | <b>Range</b> | <b>Number with zero volunteers</b> |
|-----------------------------|---------------------|---------------------------------|--------------|------------------------------------|
| <b>Number of volunteers</b> | 20,630              | 20                              | 0-2648       | 148                                |

### 3.6 ORGANISATION SIZE

In order to gain some understanding of the 'size' of the organisations, the number of paid staff (full time and part time) was determined for each of the 1014 organisations that had available data. Discussions with Community Waikato determined that the categories of 'small' (1-5 paid staff), 'medium' (6-10 paid staff), 'large' (11-20 paid staff), and 'extra large' (21+ paid staff) would be used.

Of the 1014 organisations with available data, half (52% or 526) had no paid staff, 29% (298) were 'small', 7% (71) were 'medium', 5% (54) were 'large', and 6% (65) were 'extra large'.

TABLE 8: ORGANISATION SIZE (N=1014)

| <b>Organisation size</b>     | <b>Number</b> | <b>%</b> |
|------------------------------|---------------|----------|
| Zero paid staff              | 526           | 52%      |
| Small (1-5 paid staff)       | 298           | 29%      |
| Medium (6-10 paid staff)     | 71            | 7%       |
| Large (11-20 paid staff)     | 54            | 5%       |
| Extra large (21+ paid staff) | 65            | 6%       |
|                              | <b>1014</b>   |          |

### 3.7 FINANCIAL

Financial information was not able to be gathered for all 1401 organisations, but only for 982 organisations. This includes 138 of the 172 organisations who completed the survey (34 chose not to provide this information) and 844 of the 1229 organisations whose data was gathered from public records, who were registered with the Charities Commission and had supplied this information in their annual financial return.

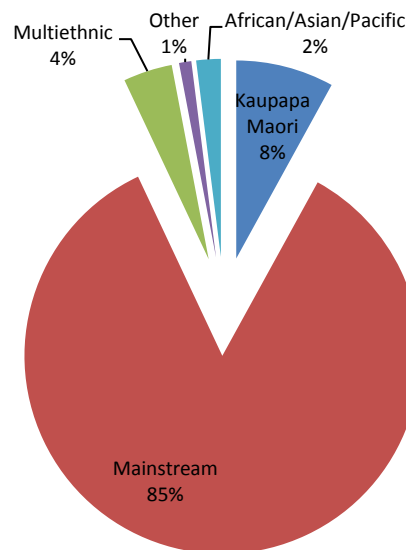
The financial information that was able to be accessed showed was the gross income for the most recent financial year. The data shows that the gross income for the 982 organisations was a total of \$553,742,436.42, an average income of \$563,892.50 per organisation, with a range from \$0.00 to \$75,316,053.00.

### 3.8 OTHER DATA

The 172 organisations who answered the survey were able to provide information that was not able to be accessed from public records. Some of this has been provided here.

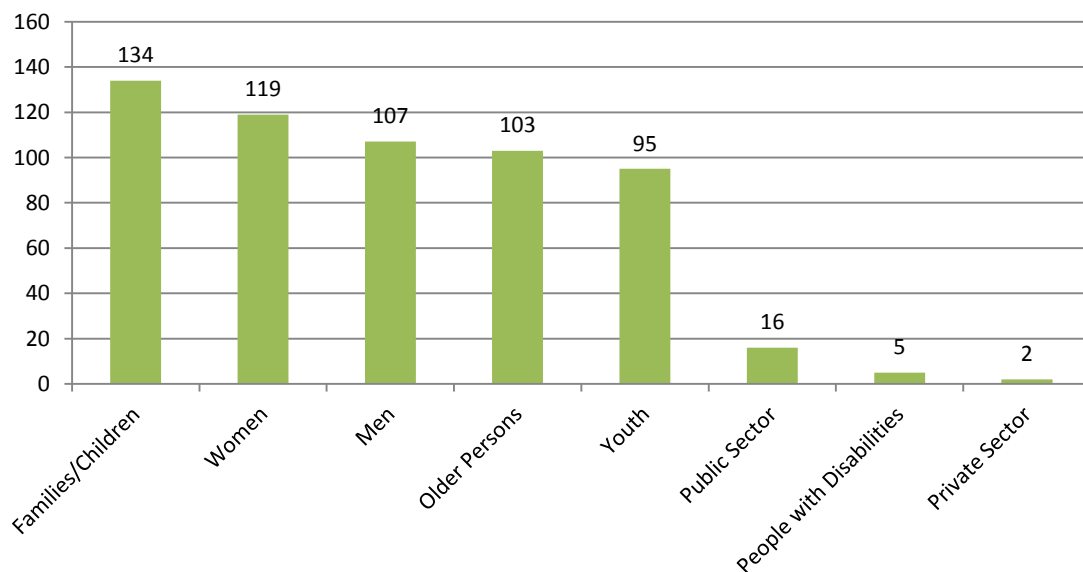
Of the 172 organisations, 85% (147) indicated that their organisation identified as 'mainstream', 8% (14) identified as 'kaupapa Maori', 4% (7) as 'multiethnic' and 2% (3) as either Asian, African or Pacific.

FIGURE 3: ORGANISATION'S IDENTITY (N=172)



Of the 172 organisations, 78% (134) indicated that their clients<sup>13</sup> were 'families/children', 69% (119) that their clients were women, 62% (107) that their clients were men, 60% (103) that their clients were 'older persons' and 55% (95) that their clients were 'youth'.

FIGURE 4: CLIENT GROUPS (MULTIPLE RESPONSES ALLOWED)



<sup>13</sup> Note that organisations were asked to indicate their 'main' client groups and were allowed multiple responses.

## 4.0 CONCLUDING COMMENTS

The aim of this research was to provide Community Waikato with information on the community sector in order to add to their knowledge base about the community social services sector in their region. In terms of the sector, some of the highlights or points of interest from this snapshot were:

- Just over 1400 organisations or groups were identified as being within the region and working within the community and /or social service sector;
- While Hamilton is the 'base' for just over one third of the organisations, the remainder are spread across the region;
- Three quarters of the organisations had registered as a charity;
- The sector appears to be primarily made up of small to medium sized organisations, with at least half having no paid staff.

The research also highlighted the following as possible areas for future training and assistance:

- The recognition of volunteers is under-represented, with many organisations not counting their trustees and/or those who complete the online forms, as volunteers; and
- While many organisations had an online presence (e.g. website, facebook, listing in online directories), many did not.

In conclusion, although every effort was made to collect information about all the organisations or services that operate in the area, the nature of the sector is that it is always fluctuating and as such the selection of the results presented in this report can only be considered a 'snapshot' of the sector at this point in time. However, the secondary purpose of the research was to be able to provide Community Waikato with the data from the research and the means to update and refresh it and as such the data will be imported directly to their database, which is able to be updated and used to generate further (e.g. annual) surveys, and as such future 'snapshots' and different combinations of information can be produced as needed, directly from the database.

## 5.0 REFERENCES

Charities Services. <https://www.charities.govt.nz> [accessed March 2015].

Companies Office Societies and Trusts Online. <http://www.societies.govt.nz> [accessed March 2015]

Sanders, J., O'Brien, M., Tennant, M., Wojciech Sokolowski, S., and Salamon, L.M., (2008). *The New Zealand Non-profit Sector in Comparative Perspective*. Office for the Community and Voluntary Sector, Wellington, New Zealand.

## APPENDIX A: REGIONAL BOUNDARIES

Community Waikato operates within the Trust Waikato region. Trust Waikato's funding area is similar to the Waikato Regional Council area, and includes the districts of Thames-Coromandel, Hauraki, Matamata-Piako, Waipa, Waikato, South Waikato, Waitomo, Otorohanga, Ruapehu and Hamilton City (see Figure 5). The Trust acknowledges that this area includes much of the lands of the Tainui waka, and thus the people of Waikato, Raukawa, Hauraki and Maniapoto.

FIGURE 5: TRUST WAIKATO REGIONAL BOUNDARIES



Some of the towns and cities within the areas are.

### THAMES/ COROMANDEL HAURAKI

Coromandel-Colville, Mercury Bay, Tairua/ Pauanui, Whangamata, Thames  
Paeroa, Waihi, Plains (Ngatea, Kaiaua, Kerepehi, Turua, Waitakaruru,  
Kaihere, Kopuarahi, Patetonga

### WAIKATO MATAMATA/ PIAKO HAMILTON CITY

Ngaruawahia, Raglan, Tuakau, Huntly, Te Kauwhata  
Matamata, Morrinsville, Te Aroha

### WAIPA OTOROHANGA SOUTH WAIKATO WAITOMO

Te Awamutu, Cambridge, Kihikihi, Priongia, Ohaupo, Leamington  
Otorohanga, Kawhia  
Tokoroa, Putaruru, Tirau  
Te Kuiti, Mokau, Awakino, Marokopa, Te Waitere, Taharoa, Bennydale,  
Piopio, Waitomo Village

### RUAPEHU

Ohakune, Owango, Ohura, Raetihi, Raurimu, Taumarunui, Waiouru

The Waikato Regional Council region includes most of the Trust Waikato region districts (i.e. Thames-Coromandel, Hauraki, Matamata-Piako, Waipa, Waikato, South Waikato, Waitomo, Otorohanga, and Hamilton City) but also includes Taupo and part of Rotorua (Figure 6), and does not include Ruapehu. The principle iwi groups in the Waikato region are Waikato, Maniapoto, Raukawa, Hauraki, Te Arawa and Tūwharetoa.

FIGURE 6: WAIKATO REGIONAL COUNCIL BOUNDARIES





## APPENDIX B: NZSCNPO CLASSIFICATIONS

|              |  |
|--------------|--|
| <b>01</b>    | <b>Culture, sport and recreation</b>   |
|              | <b>Culture and arts</b>  |
| <b>01100</b> | Media and communications, visual arts, architecture and ceramic art, performing arts, historical, literary, heritage and humanistic societies, museums and zoos and aquariums.                                     |
|              | <b>Sports</b>  |
| <b>01200</b> | Provision of amateur sport, training, physical fitness and sport competition services and events.  |
|              | <b>Other recreation and social clubs</b>   |
| <b>01300</b> | Provision of recreational facilities and services to individuals and communities. Also includes service clubs, which are membership organisations providing services to members and local communities.             |
|              | <b>Culture and recreation support and ancillary services</b>   |
| <b>01999</b> | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| <b>02</b>    | <b>Education and research</b>  |
|              | <b>Early childhood education</b>   |
| <b>02110</b> | Organisations with a focus on providing early childhood education (excludes child-minding services).   |
| <b>02120</b> | <b>Primary and Secondary education</b><br>School education at primary and secondary levels.  |
|              | <b>Higher education</b>  |
| <b>02200</b> | Higher learning, providing academic degrees. Includes business management schools, law and medical schools.  |
|              | <b>Other education</b>   |
| <b>02300</b> | Vocational and technical training geared towards gaining employment. Includes adult/continuing education where institutions are engaged in providing education/training in addition to the formal education system |
|              | <b>Research</b>  |
| <b>02400</b> | Research organisations in the areas of science and technology, social sciences, policy studies or medicine.  |
|              | <b>Education and research support and ancillary services</b>   |
| <b>02999</b> | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| <b>03</b>    | <b>Health</b>  |
|              | <b>Hospitals and rehabilitation</b>  |
| <b>03100</b> | Hospitals providing in-patient healthcare including physiotherapy and other rehabilitative therapy for those suffering from injury, genetic defect or disease.   |
|              | <b>Nursing homes</b>   |
| <b>03200</b> | In-patient convalescent care and residential care, nursing homes for the severely handicapped, hospice services  |
|              | <b>Mental health and crisis intervention</b>   |
| <b>03300</b> | Psychiatric hospitals, outpatient treatment for mentally ill and outpatient services and counsel in acute mental health situations   |
|              | <b>Other health services</b>   |
| <b>03400</b> | Public health promotion and health education, outpatient health treatment, outpatient rehabilitative medical services and emergency medical services.  |
|              | <b>Health support and ancillary services</b>   |
| <b>03999</b> | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose  |
| <b>04</b>    | <b>Social services</b>   |
|              | <b>Social services</b>   |
| <b>04100</b> | Child welfare, child services and day care, youth services and youth welfare, family services, services for the handicapped and elderly and self-help and other personal social services.                          |
| <b>04200</b> | <b>Emergency and relief</b><br>Disaster/emergency prevention and control, temporary shelters and refugee assistance.   |
|              | <b>Income support and maintenance</b>  |
| <b>04300</b> | Organisations providing cash assistance, food, clothing, transport and other forms of assistance to people unable to maintain a livelihood.  |
|              | <b>Social services support and ancillary services</b>  |
| <b>04999</b> | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| <b>05</b>    | <b>Environment</b>   |
|              | <b>Environment</b>   |
| <b>05100</b> | Organisations that promote pollution abatement and control, natural resources conservation and protection and environmental beautification and open spaces.  |
|              | <b>Animal protection</b>   |
| <b>05200</b> | Organisations involved in animal protection and welfare, wildlife preservation and protection and veterinary services.   |

|       |  |
|-------|--|
|       | <b>Environment support and ancillary services</b>  |
| 05999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| 06    | <b>Development and housing</b>   |
|       | <b>Economic, social and community development</b>  |
| 06110 | Organisations working towards improving the quality of life within communities, the economic and institutional infrastructure and capacity to improve general public wellbeing.              |
| 06120 | <b>Tangata Whenua governance organisations</b><br>Tangata whenua governance organisations.   |
|       | <b>Housing</b>   |
| 06200 | Organisations involved with development, construction, management, leasing, financing and rehabilitation of housing as well as organisations related with housing assistance.                |
|       | <b>Employment and training</b>   |
| 06300 | Organisations that provide and support job training programmes, vocational counselling and guidance, and promote self-sufficiency and income generation through job training and employment. |
|       | <b>Development and housing support and ancillary services</b>  |
| 06999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| 07    | <b>Law, advocacy and politics</b>  |
|       | <b>Civic and advocacy organisations</b>  |
| 07100 | Advocacy organisations, civil rights, ethnic and civic associations.   |
|       | <b>Law and legal services</b>  |
| 07200 | Legal services, crime prevention and public policy, rehabilitation of offenders, victim support and consumer protection associations   |
|       | <b>Political organisations</b>   |
| 07300 | Activities and services to support the placing of particular candidates into political office  |
|       | <b>Law, advocacy and politics support and ancillary services</b>   |
| 07999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| 08    | <b>Grant making, fundraising and voluntarism promotion</b>   |
|       | <b>Grant making foundations</b>  |
| 08100 | Private grant making foundations.  |
|       | <b>Fundraising</b>   |
| 08210 | Fundraising organisations.   |
|       | <b>Voluntarism promotion</b>   |
| 08220 | Organisations that recruit, train and place volunteers and promote volunteering.   |
|       | <b>Grant making, fundraising and voluntarism promotion support and ancillary services</b>  |
| 08999 | Non-profit Institutions not adequately covered in the activity descriptors above but related in purpose.   |
| 09    | <b>International</b>   |
|       | International activities   |
| 09100 | Exchange/friendship/cultural programmes, development assistance associations, international disaster and relief organisations and international human rights and peace                       |
|       | International support and ancillary services   |
| 09999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose  |
| 10    | <b>Religion</b>  |
|       | <b>Religious congregations and associations</b>  |
| 10100 | Churches, and similar organisations promoting religious beliefs and administering religious services and rituals.  |
|       | <b>Religion support and ancillary services</b>   |
| 10999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
| 11    | <b>Business and professional associations, unions</b>  |
|       | <b>Business associations</b>   |
| 11100 | Organisations that work to promote, regulate and safeguard interests of branches of business   |
|       | <b>Professional associations</b>   |
| 11200 | Organisations promoting, regulating and protecting professional interests.   |
|       | <b>Labour unions</b>   |
| 11300 | Organisations that promote, protect and regulate the rights and interests of employees.  |
|       | <b>Business and professional associations, unions support and services</b>   |
| 11999 | Non-profit institutions not adequately covered in the activity descriptors above but related in purpose.   |
|       | <b>Not elsewhere classified (residual category)</b>  |
| 99    |  |
|       | <b>Other</b>   |
| 99100 | Other activities, not generally typical of non-profit institutions or not adequately covered   |

elsewhere, such as agriculture, accommodation not elsewhere classified and retail not elsewhere classified.

|              |                                |
|--------------|--------------------------------|
| <b>99444</b> | <b>Don't know</b>              |
| <b>99555</b> | <b>Refused to answer</b>       |
| <b>99777</b> | <b>Response unidentifiable</b> |
| <b>99888</b> | <b>Response outside scope</b>  |
| <b>99999</b> | <b>Not stated</b>              |

Source: Sanders et al., 2008., p. 37.