

Performance Report

Tangata Whenua, Community and Voluntary Sector Research
Centre Incorporated
For the year ended 30 June 2020

Prepared by Fairground Ltd

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Entity Information

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

Legal Name of Entity

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated

Entity Type and Legal Basis

Incorporated Society and Registered Charity

Registration Number

Incorporation number 2095715; Charities Registration CC31562

Entity's Purpose or Mission

Founded in 2008, Community Research is a national, capability-building NGO whose strategies are:

- Ngā Kitenga Me Ngā Putanga - Increased visibility of and access to community research
- Te Pono Me Te Tika - Increased quality assurance and good-practice in community research
- Ngā Hononga - Increased, stronger connections between the Tangata Whenua, community and voluntary sectors
- Ngā Mahi Rangahau Rautaki - Commissioned research of significance to the sector
- Kia Tū Tonu Te Whare - The ongoing, sustainable operation of the organisation

Entity Structure

Community Research is a national organisation with members, supporters and volunteers throughout Aotearoa New Zealand. It is largely a virtual organisation with a limited number of paid staff and contractors, and a small office based in Wellington. Community Research is governed on a Tiriti o Waitangi basis, with the Kaitiaki or Governance Group operating through a Tangata Tiriti caucus and a Tangata Whenua caucus, coming together to make overall decisions for the organisation.

Main Sources of Entity's Cash and Resources

The organisation's 2019/20 income combined government funding (39%), philanthropic support (53%), Other Services and Membership (7%) and bank interest (1%)

The organisation's 2018/19 income combined government funding (43%), philanthropic support (54%), Other Services and Membership (2%) and bank interest (1%).

Main Methods Used by Entity to Raise Funds

Community Research's main way of accessing funding is through grant applications to both governmental organisations and philanthropic bodies.

Entity's Reliance on Volunteers and Donated Goods or Services

The 6 to 8 members of the Governance Group provide their services on a voluntary basis. As well as their governance role, they are each responsible for a particular portfolio relating to an aspect of the organisation. In addition, most of our webinar presenters volunteer their services or are only provided with koha. Our kaiārahi volunteer summarises research for us from time to time. We also had a volunteer intern collating a collection of resources for us for 2 months.

Physical Address

Level 3, 148 Cuba St, Wellington, 6011

Postal Address

PO Box 6886, Marion Square, Wellington, New Zealand, 6141

Date of Incorporation

30 June 2008

Trustees

Analiese Robertson - Appointed 31/05/2019
Marie Farquhar - Appointed 31/05/2019
Natasha Muir - Appointed 31/05/2019 and Resigned 26/05/2020
Paora Te Hurihanganui - Resigned 6/07/2020
Sally Fenwick Ridley - Resigned 31/10/2019
Caroline (Ligi) Harris
Erena Margaret Anne Kara
Garth Warren Nowland-Foreman
Pania Tui Coote

Office Holders

Co-Chair - Garth Warren Nowland-foreman
Co-Chair - Pania Tui Coote
Treasurer - Analiese Robertson

Auditors

Crombie & Associates

Bankers

Kiwibank

Accountants

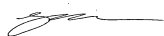
Fairground Ltd

Approval of Financial Report

**Tangata Whenua, Community and Voluntary Sector Research Centre
Incorporated
For the year ended 30 June 2020**

The Trustees are pleased to present the approved financial report including the historical financial statements of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated for year ended 30 June 2020.

APPROVED



Garth Warren Nowland-foreman

Co-Chair

Date12 / 10 / 2020.....



Pania Tui Coote

Co-Chair

Date12 / 10 / 2020.....

Statement of Service Performance

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

Description of Entity's Outcomes

The Tangata Whenua, Community and Voluntary Sector in Aotearoa New Zealand is stronger, more self-determining and more effective in culturally relevant ways, because:

1. Sector groups have better access to relevant research & evaluation, and the tools to undertake their own;
2. Sector groups are learning better from their own and other relevant experience, research and evaluation;
3. A growing number of researchers & evaluators are more relevant to, and respectful of the Sector and its needs;
4. There are stronger research, evaluation & learning connections across the Sector and with researchers & evaluators;
5. Sector groups are better equipped to demonstrate their learning, continuous improvement and effectiveness.

	2020	2019
Description and Quantification of the Entity's Outputs		
The Community Research webinar series	9	6
People registered to view webinars live	3,961	1,680
What Works - a portal of resources designed to help communities to evidence their effectiveness (redeveloped)	1	1
New Zealand's largest online collection of community research	1	1
Whānau Ora Research website (redeveloped)	1	1
Short videos linking people to our resources	4	3

We know that the people are accessing our online resources as:

- Our websites had 64,027 unique visits for the 2019/20 financial year and they loaded 124,180 pages.
- Facebook friends increased to 3820 (as at 17/7/20)
- Our YouTube videos have been viewed 38,401 times (as at 17/7/20)
- Our newsletter subscribers increased to 6906

Statement of Financial Performance

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	274,404	226,689
Fees, subscriptions and other revenue from members	1	(454)	1,080
Revenue from providing goods or services	1	21,346	4,000
Interest, dividends and other investment revenue	1	1,663	456
Total Revenue		296,959	232,225
Expenses			
Volunteer and employee related costs	2	104,024	68,071
Costs related to providing goods or service	2	88,983	103,438
Other expenses	2	8,374	16,057
Total Expenses		201,382	187,566
Surplus/(Deficit) for the Year		95,577	44,659

This statement should be read in conjunction with the Notes to the Performance Report.

Statement of Financial Position

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Bank accounts and cash	3	224,088	97,296
Debtors and prepayments	3	518	6,647
Total Current Assets		224,606	103,943
Non-Current Assets			
Property, Plant and Equipment	5	2,130	4,260
Total Non-Current Assets		2,130	4,260
Total Assets		226,736	108,203
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	17,025	10,702
Employee costs payable	4	5,635	1,936
Unused donations and grants with conditions	4	27,440	14,505
Total Current Liabilities		50,099	27,144
Total Liabilities		50,099	27,144
Total Assets less Total Liabilities (Net Assets)		176,637	81,060
Accumulated Funds			
Accumulated surpluses or (deficits)	6	176,637	81,060
Total Accumulated Funds		176,637	81,060

This statement should be read in conjunction with the Notes to the Performance Report.

Statement of Cash Flows

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	288,504	213,690
Fees, subscriptions and other receipts from members	312	374
Receipts from providing goods or services	24,896	-
Interest, dividends and other investment receipts	1,663	456
GST	869	(910)
Payments to suppliers and employees	(186,891)	(210,624)
Total Cash Flows from Operating Activities	129,353	2,986
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	183
Payments to acquire property, plant and equipment	(2,561)	(1,443)
Total Cash Flows from Investing and Financing Activities	(2,561)	(1,260)
Net Increase/ (Decrease) in Cash	126,792	1,725
Cash Balances		
Cash and cash equivalents at beginning of period	97,296	95,571
Cash and cash equivalents at end of period	224,088	97,296
Net change in cash for period	126,792	1,725

This statement should be read in conjunction with the Notes to the Performance Report.

Statement of Accounting Policies

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Revenue

Revenue is recognised when the following specifics have been met:

Donations, fundraising and other similar revenue

Donations and Fundraising are recognised when received.

Grant revenue is recognised when the conditions of the grant has been met, any unfulfilled component is shown as a liability and recognised as Income when the conditions are met.

Revenue from Providing Goods and Services

Revenue is recognised in the period the goods and services have been provided.

Interest Revenue

Interest revenue is recognised as it accrues.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2020

2020 2019

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Donations Received - Individuals	630	-
Donations Received - Organisations	2,709	2,857
Donations Received - Philanthropic Trusts	152,615	127,385
Grants Received - Government	118,450	96,448
Total Donations, fundraising and other similar revenue	274,404	226,689

Fees, subscriptions and other revenue from members

Membership Fees	(454)	1,080
Total Fees, subscriptions and other revenue from members	(454)	1,080

Revenue from providing goods or services

Income for Services	21,168	4,000
Other Revenue	177	-
Total Revenue from providing goods or services	21,346	4,000

Interest, dividends and other investment revenue

Interest Income	1,663	456
Total Interest, dividends and other investment revenue	1,663	456

Donations - Community Trusts and Philanthropic Trusts

- Bay of Plenty Community Trust
- Community Trust of Southland
- Eastern and Central Community Trust
- Foundation North
- Otago Community Trust
- Trust Waikato
- Todd Foundation
- Wellington Community Trust
- Rātā Foundation
- Lottery Grants Board

Grants - Government Agencies

- Ministry for Vulnerable Children, Oranga Tamariki
- Department of Internal Affairs - Community Leadership fund

	2020	2019
2. Analysis of Expenses		
Volunteer and employee related costs		
Salaries	102,656	34,663
ACC costs	96	189
Employee Payments	-	32,000
Training and Development	1,273	553
Recruitment	-	666
Total Volunteer and employee related costs	104,024	68,071
Costs related to providing goods or services		
Contractors	24,270	67,173
Accommodation Costs	-	323
Bank Fees	58	65
Box Office Fees	327	94
Catering	430	265
Communications	437	2,290
Communities of Practice (Pilot)	5,505	-
Contractors - Social Media	-	93
Digital Resources - Whanau Ora Webpages	15,868	-
Gifts and Thank You's	204	250
Governance Group Expenses	10,050	11,648
Insurance	2,832	2,700
Koha for Awards	7,265	-
Meeting Expenses	174	41
Office Expenses	401	777
Penalties - IRD	-	50
Premises & Power	5,423	4,533
Printing & Stationery	50	573
Seminars, conferences	20	993
Software Licences	2,066	2,140
Subscriptions	250	326
Telephone & Internet	2,273	1,608
Travel	2,221	843
Webinars - other costs	5,664	2,203
Website Hosting and Maintenance	3,196	4,448
Total Costs related to providing goods or services	88,983	103,438
Other expenses		
Accounting & Payroll Charges	4,544	4,019
Audit Fee	1,700	1,350
Depreciation	2,130	688
Legal expenses	-	10,000
Total Other expenses	8,374	16,057

	2020	2019
3. Analysis of Assets		
Bank accounts and cash		
Kiwibank 00 Account	34,385	44,389
Kiwibank 01 On Call Account	187,871	51,208
Kiwibank 04 Debit Card Account	474	1,502
PayPal Account	1,359	197
Total Bank accounts and cash	224,088	97,296
Debtors and prepayments		
Accounts Receivable	518	6,647
Total Debtors and prepayments	518	6,647
	2020	2019

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	14,378	3,918
GST	(2,159)	(1,003)
PAYE Payable	2,956	1,997
Accrued Liabilities	1,850	5,791
Total Creditors and accrued expenses	17,025	10,702
Employee costs payable		
Holiday Pay Accrual	5,634	1,936
Wages Payable - Payroll	-	-
Total Employee costs payable	5,635	1,936
Unused donations and grants with conditions		
Hapori Whakatipu / Community Leadership Fund (Department of Internal Affairs)	-	9,890
Ministry for Children, Oranga Tamariki	10,440	-
Other Grants	17,000	4,615
Total Unused donations and grants with conditions	27,440	14,505
	2020	2019

5. Property, Plant and Equipment

Other Fixed Assets		
Owned fixed assets	8,348	8,348
Accumulated depreciation - fixed assets owned	(6,218)	(4,088)
Total Other Fixed Assets	2,130	4,260
Total Property, Plant and Equipment	2,130	4,260

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	81,060	36,400
Accumulated surpluses or (deficits)	95,577	44,659
Total Accumulated Funds	176,637	81,060
Total Accumulated Funds	176,637	81,060

7. Commitments

There are no commitments as at 30 June 2020 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities as at 30 June 2020. (Last year - nil).

9. Related Parties

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

10. COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a Corona virus (COVID-19) a pandemic and two weeks later the New Zealand Government declared a State of National Emergency. From this the country was at Alert Level 4 (Lockdown) and dropped to Alert Level 2 at balance date. As a result, even though Community Research has continued to operate during the lock down from home, economic uncertainties have arisen which could have an affect our operations and services.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Members of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated

Report on the Performance Report

We have reviewed the accompanying performance report of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated on pages 3 to 14 which comprises the entity information, the statement of service performance, the statement of financial performance, statement of changes in equity and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory information.

Responsibility of the Governance Group Board for the Performance Report

The Governance Group are responsible on behalf of the entity for

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Governance Group determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the

reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report on pages 3 to 14 does not present fairly, in all material respects,
 - the financial position of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated as at 30 June 2020 and its financial performance and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Crombie & Associates

Chartered Accountants

Wellington

12 October 2020