

Performance Report

Tangata Whenua, Community and Voluntary Sector Research
Centre Incorporated
For the year ended 30 June 2021

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 2021

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 and equitable access to community research
- Te Pono Me Te Tika - Increased quality assurance and good-practice in community research
- Ngā Hononga - Increased, stronger connections between researchers and the Tangata Whenua, community and voluntary sectors
- Ngā Mahi Rangahau Rautaki - Strategic 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 membership organisation with members throughout Aotearoa New Zealand. It has a small, paid staff based in Wellington. Community Research operates on a Treaty of Waitangi basis. The Governance Group executes its business through a Tangata Tiriti caucus and a Tangata Whenua caucus.

Main Sources of Entity's Cash and Resources

The organisation's 2020/21 income combined government funding (42%), philanthropic support (55%), and Other Services and Membership (3%)

Main Methods Used by Entity to Raise Funds

Community Research raises funds through grant applications and applications for philanthropic donations. The organisation generated grants from two new Government agencies for the first time this year, and their support advances Community Research on its journey towards 'whole-of-Government' support.

Entity's Reliance on Volunteers and Donated Goods or Services

The 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. 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
Marie Greaves Farquhar
Caroline (Ligi) Harris
Erena Margaret – Resigned 31/8/2020
Garth Warren Nowland-Foreman
Pania Tui Coote

Jennifer Braithwaite – Appointed 29/10/2020
Eden Skipper – Appointed 29/10/2020
Brendan Stephenson – Appointed 29/10/2020

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 2021

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 2021.

APPROVED



Garth Warren Nowland-foreman

Co-Chairperson

Date 10 November 2021



Paria Tui Coote

Co-Chairperson

Date 10/11/2021

Statement of Service Performance

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2021

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 and equitable access to relevant research and 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.
6. More diverse groups and communities have access to research and knowledge that supports their wellbeing.

	2021	2020
Description and Quantification of the Entity's Outputs		
The Community Research webinar series	12	9
People registered to view webinars live	2,714	3,961
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

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

- Our websites had 73,653 unique visits for the 2020/21 financial year and they loaded 117,518 pages (64,027 unique visits & 124,180 loaded pages in 2019/20 year).
- Facebook followers increased to 5343 (figure taken at 19/07/2021) (Facebook followers 3,820 at 17/7/2020).
- Our YouTube videos have been viewed 48,873 times (as at 19/07/2021) (YouTube views were 38,401 as at 17/7/2020).
- Our newsletter subscribers increased to 7,266 (6,906 for 2019/20 year).

Statement of Financial Performance

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2021

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	254,816	274,404
Fees, subscriptions and other revenue from members	1	390	(454)
Revenue from providing goods or services	1	6,828	21,346
Interest, dividends and other investment revenue	1	592	1,663
Total Revenue		262,626	296,959
Expenses			
Volunteer and employee related costs	2	105,382	104,024
Costs related to providing goods or service	2	153,413	88,983
Other expenses	2	12,616	8,374
Total Expenses		271,410	201,382
Surplus/(Deficit) for the Year		(8,784)	95,577

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 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Bank accounts and cash	3	228,329	224,088
Debtors and prepayments	3	880	518
Total Current Assets		229,209	224,606
Non-Current Assets			
Property, Plant and Equipment	4	1,050	2,130
Total Non-Current Assets		1,050	2,130
Total Assets		230,258	226,736
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	16,068	17,025
Employee costs payable	5	3,290	5,635
Unused donations and grants with conditions	5	43,048	27,440
Total Current Liabilities		62,406	50,099
Total Liabilities		62,406	50,099
Total Assets less Total Liabilities (Net Assets)		167,853	176,637
Accumulated Funds			
Accumulated surpluses or (deficits)	6	167,853	176,637
Total Accumulated Funds		167,853	176,637

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 2021

	2021	2020
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	270,424	288,504
Fees, subscriptions and other receipts from members	390	312
Receipts from providing goods or services	6,513	24,896
Interest, dividends and other investment receipts	592	1,663
GST	(2,983)	869
Payments to suppliers and employees	(270,696)	(186,891)
Total Cash Flows from Operating Activities	4,241	129,353
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	-	(2,561)
Total Cash Flows from Investing and Financing Activities	-	(2,561)
Net Increase/ (Decrease) in Cash	4,241	126,792
Cash Balances		
Cash and cash equivalents at beginning of period	224,088	97,296
Cash and cash equivalents at end of period	228,329	224,088
Net change in cash for period	4,241	126,792

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 2021

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 meet, 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 2021

2021 2020

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Donations Received - Individuals	168	630
Donations Received - Organisations	3,422	2,709
Donations Received - Philanthropic Trusts	146,000	152,615
Grants Received - Government	105,226	118,450
Total Donations, fundraising and other similar revenue	254,816	274,404

Fees, subscriptions and other revenue from members

Membership Fees	390	(454)
Total Fees, subscriptions and other revenue from members	390	(454)

Revenue from providing goods or services

Income for Services	6,828	21,168
Other Revenue	-	177
Total Revenue from providing goods or services	6,828	21,346

Interest, dividends and other investment revenue

Interest Income	592	1,663
Total Interest, dividends and other investment revenue	592	1,663

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

	2021	2020
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC costs	267	96
Recruitment	2,171	-
Salaries	100,981	102,656
Training and Development	1,962	1,273
Total Volunteer and employee related costs	105,382	104,024
Costs related to providing goods or services		
Accommodation Costs	534	-
Bank Fees	24	58
Box Office Fees	289	327
Catering	818	430
Communication and Engagement	312	437
Communities of Practice (Pilot)	3,600	5,505
Contractors	72,634	24,270
Digital Resources - Whanau Ora Webpages	-	15,868
Gifts and Thank You's	124	204
Governance Group Expenses	13,663	10,050
Insurance	2,970	2,832
Koha for Events	567	7,265
Meeting Expenses	284	174
Office Expenses	25	401
Pasifika Research Contractor	19,800	-
Premises & Power	5,916	5,423
Printing & Stationery	172	50
Seminars, conferences	-	20
Short Videos & Digital Resources Expenses	17,044	-
Software Licences	2,994	2,066
Subscriptions	500	250
Telephone & Internet	1,415	2,273
Travel	3,476	2,221
Venue Hire for Events	159	-
Webinars - other costs	4,138	5,664
Website Hosting and Maintenance	1,954	3,196
Total Costs related to providing goods or services	153,413	88,983
Other expenses		
Accounting & Payroll Charges	6,171	4,544
Advisors	3,000	-
Audit Fee	1,700	1,700
Depreciation	1,050	2,130
Legal expenses	665	-

Loss on Disposal of Fixed Assets	31	-
Total Other expenses	12,616	8,374

2021 2020

3. Analysis of Assets

Bank accounts and cash

Kiwibank 00 Account	146,882	34,385
Kiwibank 01 On Call Account	78,463	187,871
Kiwibank 04 Debit Card Account	335	474
PayPal Account	2,649	1,359
Total Bank accounts and cash	228,329	224,088

Debtors and prepayments

Accounts Receivable	880	518
Total Debtors and prepayments	880	518

2021 2020

4. Property, Plant and Equipment

Furniture and Fittings

Furniture and fittings owned	6,581	8,348
Accumulated depreciation - furniture and fittings owned	(5,532)	(6,218)
Total Furniture and Fittings	1,050	2,130

Total Property, Plant and Equipment

1,050 2,130

2021 2020

5. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	14,295	14,378
Accrued Liabilities	1,955	1,850
GST	(5,203)	(2,159)
PAYE Payable	5,021	2,956
Total Creditors and accrued expenses	16,068	17,025

Employee costs payable

Holiday Pay Accrual	3,281	5,634
Wages Payable - Payroll	9	-
Total Employee costs payable	3,290	5,635

Unused donations and grants with conditions

Ministry for Children, Oranga Tamariki	23,048	10,440
NZ Lottery Grants Board	20,000	17,000
Total Unused donations and grants with conditions	43,048	27,440

2021 2020

6. Accumulated Funds**Accumulated Funds**

Opening Balance	176,637	81,060
Accumulated surpluses or (deficits)	(8,784)	95,577
Total Accumulated Funds	167,853	176,637
Total Accumulated Funds	167,853	176,637

7. Commitments

There are no commitments as at 30 June 2021 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2021 (Last year - nil).

9. Related Parties

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

10. Ability to Continue Operating

COVID-19 was declared a global health emergency on 31 January 2020 by the World Health Organisation and the New Zealand Government declared a State of National Emergency on 25 March 2020. During 2020 and 2021, there continued to be a series of further lockdowns and restrictions. This is not expected to impact the overall financial viability of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated and the Governance Group believes that the continued use of the Going Concern assumptions remains appropriate. At this point in time, it is not possible to quantify the financial impact of this pandemic on the Organisation and its future operations.

11. Events After the Balance Date

There have been no matters or circumstances since the end of the financial year, not otherwise dealt with in these financial statements that have significantly or may significantly affect operations.

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 2021, the statement of financial position as at 30 June 2021, 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 report

in 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 2021 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

10 November 2021