

# Annual Report

Colville Social Service Collective Charitable Trust  
For the year ended 31 March 2019

Prepared by Coromandel Accounting Limited

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# Compilation Report

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

Compilation Report to the Trustees of the Colville Social Service Collective Charitable Trust.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Colville Social Service Collective Charitable Trust for the year ended 31 March 2019.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### Audit or Review Engagement

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures.

Absolute Auditing Limited have performed an audit on these financial statements.

### Independence

We have no involvement with Colville Social Service Collective Charitable Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has been subject to an audit.

However, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Coromandel Accounting Limited

Whangapoua, Coromandel

Dated: 14 August 2019

# Entity Information

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

'Who are we?', 'Why do we exist?'

### Legal Name of Entity

Colville Social Service Collective Charitable Trust

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC20405

### Entity's Purpose or Mission

**Vision:** The remote communities in the Northern Coromandel Peninsula are strong and vibrant.

**Mission:** To strengthen and build connections, capacity and wellbeing with our communities..

#### Values:

Encouragement – Whakamanawa

Our actions are supportive.

Connection – Whanaungatanga

We respect and work together with our community.

Responsiveness – Manaakitanga

We respond to the needs and aspirations of our community.

Integrity – Pono

We behave with integrity and our actions take account of Te Tiriti o Waitangi, and being sustainable – environmentally, socially and economically.

Collaboration – Whakakotahi

We work strategically with others.

## Entity Structure

The Colville Social Service Collective Charitable Trust Board is the legal authority for the organisation. New Trustees are appointed to the Board by existing Board members. Decision making is by unanimous agreement. Trust Board membership consists of not fewer than three members. When appointing new Trustees, the Trust Board seeks to maintain fair representation of the people from the wider Colville area (from Papa Aroha in the west, north to Pt Jackson and south to Tuatēawa in the east). Induction processes exist for new trustees.

The Trustees represent the interests of the Trust's beneficiaries. The role of the Trustees is governance, which includes focusing on strategic direction and regular consideration of policy matters (including their development and review). The Trustees ensure the Trust is run in accordance with the Trust Deed and the requirements of the relevant government Acts. Trustees are expected to attend Trust Board Meetings and devote sufficient time to preparing for these meetings, including reading reports and other material provided prior to the meeting, in order to progress Trust business in a timely and efficient manner. The Trust Board operates sub-committees made up of a smaller number of Trustees who meet outside the regular Trust meeting as necessary and who make recommendations to the Trust. Such committees form an important part of the Trust's ongoing review processes including supporting development and review of Risk Management and Health and Safety. The management/day-to-day administration of the organisation (including development and review of its operational procedures which must meet policy requirements), is the role of the manager and staff.

The Trust recognises that working with other organisations can at times achieve more than working alone.

Trustees are:

Bronwyn Blair (Chairperson)

Janet Palmer

Katherine Shelley (Secretary)

Frederick Church

Joanna Pearsall

## Main Sources of Entity's Cash and Resources

Colville Social Service Collective Charitable Trust's activities are funded through Government Outcome Agreements, grants from philanthropic organisations, and donations and fundraising.

## Main Methods Used by Entity to Raise Funds

Donations are sought and received at the Colville Social Service Collective Charitable Trust 'offices' and at Colville Social Service Collective Charitable Trust run community events and educational activities.

Koha is received for second-hand goods through the Colville Social Service Collective Charitable Trust op-shop/recycling centre.

### Entity's Reliance on Volunteers and Donated Goods or Services

Colville Social Service Collective Charitable Trust relies on gifts of volunteer time and expertise to complete work in many essential roles, including:

- governance (Trust Board )
- running community events, workshops and programmes
- Steering Committee membership (Colville Social Service Collective Charitable Trust supports a number of community-led initiatives)
- participation in working bees
- organising recycled/second-hand clothing/goods
- folding & delivering the Panui (community newsletter)
- maintaining the community library
- maintaining the Colville Social Service Collective Charitable Trust Community Centre grounds
- IT support

Colville Social Service Collective Charitable Trust also receives donated goods to support community events and the op shop/recycling centre.

### Physical Address

2311 Colville Road

Colville RD4

Coromandel 3584

### Postal Address

C/o Postal Delivery Centre, Colville RD4, Coromandel 3547

email: [cssc@colville.org.nz](mailto:cssc@colville.org.nz)

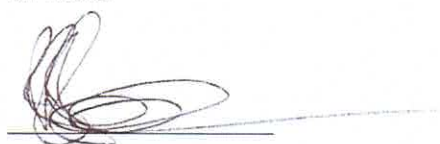
Website: [www.cssc.net.nz](http://www.cssc.net.nz)

# Approval of Financial Report

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of Colville Social Service Collective Charitable Trust for year ended 31 March 2019 showing a surplus of \$7,822 after capital grants of \$3,650.

APPROVED



Bronwyn Blair

Chairperson

Date 3/9/19.



Janet Palmer

Trustee

Date 3 Sept. 2019

# Statement of Service Performance

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

**Goal 1:** To enable and support a range of services and community led development opportunities.

#### i. Colville Harbour Care (CHC)

Continued to manage the CHC project. In the last year CHC:

- Planted 5,150 eco-sourced native trees in the Colville harbour area during the past year
- Grew 22,000 native seedlings
- Installed 1.2km fencing (CHC & Waikato Regional Council in partnership with two land owners)
- Planted 5,150 native, eco-sourced trees
- Hosted 17 Working Bees
- Installed and serviced 357 rodent traps.

CHC has continued to work closely with Colville School providing learning opportunities and environmental awareness for young people. Five counts of animals living in the sand flats of the bay have been completed with students. The counts are done using methods from Marine Meters Squared. All the data is shared on a national citizen science data base.

CHC is also monitoring stream health and undertaking bird counts to measure the effectiveness of controls.

Hosted a number of educational events in the community including an Ocean Day presentation and quiz, zero waste talk, native lizard presentation and a movie night *Living the Change*.

Collaborated with local artists to design signs to showcase information relating to the biodiversity of Colville Bay and Estuary.

#### ii. Colville Water Supply Society

Continued to support the Colville Water Supply Society (CWSS), including supporting incorporation in 2018. We have continued to manage CWSS's finances and an ongoing possum control programme to protect the water quality.

#### iii. Colville and Beyond (CAB)

Continued to support CAB promoting the northern Coromandel. The Local Directory and Information Cards were updated last year and new signage installed at Papa Aroha. New opportunities investigated, including a ferry to Barrier.

#### iv. CAB Trails

CAB Trails Packs continue to be sold through a range of providers. In 2018, packs were updated and a further print run ordered.

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This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.



**v. Services for Older Persons**

- Explored opportunities for partnership to bring services into our communities.
- Completed full trial of 'Colville Kai Boxes' (meals on wheels type service).
- Supported individuals and groups through advocacy.
- Continued to support delivery of the Enliven programme in the community, with an average of 12 people attending the social gathering each week.
- Provided a boat available for use by older persons, with two experienced skipper volunteers.

**vi. Child/Youth Support**

- Continued to provide programmes targeted to support young people at risk, with a focus on resilience, positive relationships, and self-management and practical life skills.
- Supported the delivery of the Graeme Dingle Foundation Kiwi Can values based programme every Friday at Colville School.
- Supported the Youth Sailing Academy – Colville.

**vii. Colville Community Easter Festival**

Hosted a successful community festival over Easter Weekend. Two out of three evening events were sold out. Show-cased local talent and provided opportunities to experience performances otherwise unavailable in the remote northern Coromandel. Provided eight art and craft workshops, which were all sold out.

**viii. Colville Event: ShowMe Shorts Film Festival**

Hosted three screenings of the Show Me Shorts Film Festival in 2018 to nearly full houses. Children's screening included all students from Colville School and Te Kura Kaupapa Māori o Harataunga, home-schooled children from the area, and a classroom from Coromandel Area School.

**ix. Colville Event: Children's Day**

Celebrated tamariki with the hosting of a Children's Day celebration. Provided a range of events for children to participate in, including eel feeding, water sliding, rock painting and a trash to fashion parade.

**xi. Colville Social Service Collective Charitable Trust Community Centre**

Continued to open a community drop in centre four days per week, enabling access to a community library, community op-shop/recycling centre, a range of IT resources, and information and advice.

**xii. Community Worker**

Continued to provide targeted support to individuals, families and groups seeking support in a range of areas, including advocacy, parenting support and family issues.

**Goal 2:** Ensure our trust is financially sustainable for the long-term benefit of our communities.

**i. Grant applications**

Continued to apply and secure grants to support programme and project delivery.

**ii. Funding streams**

Instigated development of a funding plan based on a 7 funding streams model.

**Goal 3:** Facilitate training, workforce development and other opportunities to strengthen our local communities and organisations, including Colville Social Service Collective Charitable Trust Board & staff.

**i. Community training opportunities**

Provided six training opportunities within our community with a specific focus on community wellbeing, including facilitation training, Te Reo Māori, stream monitoring and First Aid. We also supported weekly yoga sessions and regular clay workshops.

**ii. Colville Social Service Collective Charitable Trust Board and Staff training**

Staff and Trustees participated in 13 different training opportunities in the last year.

**iii. Develop work instructions and templates**

Developed plan for full suite of Colville Social Service Collective Charitable Trust organisational procedures and supporting documents, including templates. Have reviewed and developed initial priority documents.

**iv. Continued to support the development, growth and ongoing sustainability of existing groups including:**

- Colville Water Supply Society (water delivery)
- Colville Water Supply Society- Riparian care of village water source project (working under our umbrella)
- Colville Harbour Care Project & Steering Committee (working under our umbrella)
- Colville & Beyond Steering Group (CAB) (working under our umbrella)
- CAB Trails Development Group (subgroup of CAB) (working under our umbrella)
- The Colville Project (partnership).

**Goal 4:** Develop and maintain strategic relationships and networks to achieve positive outcomes for our communities and form relationships with hapū and whānau in recognition of their mana whenua status.

**i. Relationships with other organisations**

Investigated opportunities for, developed and/or maintained formal relationships with government, service providers and other professionals in order to provide services and opportunities targeted to meet the needs of our communities (including MSD, MfE, DoC, Hauraki Māori Trust Board, Manaaki Centre, WINZ).

**ii. Networking**

Continued to network to support CSSC delivery for community outcomes.

**iii. Tangata Whenua**

Sought opportunities to engage with people with mana whenua status – with more than thirty engagements.

**Goal 5:** To be a partner in the development and implementation of The Colville Project (TCP), as outlined in the current Memorandum of Understanding.

- Colville Social Service Collective Charitable Trust worked closely with the Colville Community Health Trust and Colville Health Clinic on the progression of TCP.
- The project became a charitable trust in its own right, in September 2018.
- The project team have raised funds through community events including a fishing competition, raffles at a local art exhibition and a motor cross event.
- In 2018, Beca was engaged to produce a concept design and provide indicative costs for the build – to inform project planning and determine site requirements.

**Goal 6:** Develop and deliver a communication plan that engages key stakeholders, raises our profile and promotes access to our services.

**i. Communication planning**

Continued to develop, implement and review communications planning.

**ii. Monthly newsletter**

Continued to prepare and deliver a monthly community newsletter, the Pānui.

**iii. Awareness about Colville Social Service Collective Charitable Trust**

Continued to develop and promote awareness about the Trust, its services and initiatives, in order to build relationships that benefit our communities.

## Description and Quantification of the Entity's Outputs

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
Number of formalised agreements signed or under discussion with other entities in order to provide services to our communities.	17	15	14
Number of community events facilitated and/or supported, that created interaction and networking opportunities amongst our community.	39	30	18
Number of community initiatives facilitated and/or supported, that created interaction and networking opportunities amongst our community.	14	12	11
Number of training events/programmes and/or mentoring relationships undergone by Trustees and/or staff.	87	55	90
Number of training opportunities provided within the community (all ages).	16	12	30
Number of initiatives aimed at increasing awareness and understanding of our communities of the northern Coromandel peninsula.	15	12	15
Number of projects underway which include the intention of increasing employment opportunities in our communities.	8	7	8
Number of initiatives underway that target increasing awareness about our Trust locally and amongst visitors, key stakeholders and funders.	9	9	9
Number of meetings and community activities CSSC staff, volunteers and/or Trustees have participated in for the development and implementation of The Colville Project (excepting the TCP Trustees)	59	50	[New strategic goal]
Number of actions that Trustees, Staff and/or Volunteers have undertaken to support the forming of relationships with hapū and whānau in recognition of their mana whenua statuses.	35	20	[New strategic goal]

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

### Additional Output Measures

Total number of visitors to our services 2019: 5,705 individual visits (2018: 4,025 individual visits)

Number of visitors to our Information and Advice services 2019: 564 individual visits (2018: 725 individual visits)

Total number of people attending community information workshops 2019: 82 (2018: 89)

Number of Youth enrolled in youth group 2019: 25 (2018: 29)

Number of families engaged in family support 2019: 4 (2018: 7)

Number of Volunteers 2019: 259

Volunteer hours: 2019: 5,325 (2018: 5,235)

# Statement of Financial Performance

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

'How was it funded?' and 'What did it cost?'

	NOTES	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	104,290	107,647
Revenue from providing goods or services	1	159,210	172,721
Interest, dividends and other investment revenue	1	2,659	2,907
Other revenue	1	12,345	9,772
<b>Total Revenue</b>		<b>278,503</b>	<b>293,047</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	4,572	4,853
Volunteer and employee related costs	2	146,157	157,148
Costs related to providing goods or service	2	103,711	83,738
Grants and donations made	2	455	110
Other expenses	2	15,786	11,917
<b>Total Expenses</b>		<b>270,681</b>	<b>257,767</b>
<b>Surplus/(Deficit) for the Year</b>		<b>7,822</b>	<b>35,280</b>

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# Statement of Financial Position

## Colville Social Service Collective Charitable Trust As at 31 March 2019

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2019	31 MAR 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	183,436	203,416
Debtors and prepayments	3	2,945	6,183
<b>Total Current Assets</b>		<b>186,381</b>	<b>209,599</b>
Non-Current Assets		21,878	28,634
<b>Total Assets</b>		<b>208,259</b>	<b>238,233</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	5,985	9,573
Employee costs payable	4	1,972	-
Unused donations and grants with conditions	14	59,703	97,499
Other current liabilities	4	6,526	4,911
<b>Total Current Liabilities</b>		<b>74,187</b>	<b>111,983</b>
<b>Total Liabilities</b>		<b>74,187</b>	<b>111,983</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>134,072</b>	<b>126,250</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	134,072	126,250
<b>Total Accumulated Funds</b>		<b>134,072</b>	<b>126,250</b>

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# Statement of Cash Flows

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

'How the entity has received and used cash'

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	126,279	119,833
Receipts from providing goods or services	98,445	183,250
Interest, dividends and other investment receipts	2,659	2,907
Cash receipts from other operating activities	10,015	12,359
Payments to suppliers and employees	(253,912)	(244,666)
Donations or grants paid	(455)	(110)
<b>Total Cash Flows from Operating Activities</b>	<b>(16,968)</b>	<b>73,573</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(3,650)	(21,998)
Cash Flows from Other Investing and Financing Activities	638	665
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(3,012)</b>	<b>(21,333)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(19,980)</b>	<b>52,240</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	203,416	151,176
Cash and cash equivalents at end of period	183,436	203,416
Net change in cash for period	(19,980)	52,240

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.





# Statement of Accounting Policies

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

'How did we do our accounting?'

### 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.

### 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

Colville Social Service Collective Charitable Trust 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.

### Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received.

The following specific recognition criteria must be met before revenue is recognised.

### Donations and Grants

Donations and Grants are recognised in the Statement of Financial Performance when received unless a restriction or return condition exists. Where donations and grants have such a condition they are held as deferred income until such time as the condition is satisfied.

Donated assets are recorded at their value at the date of donation. Like many other charitable organisations the Trust often receives the benefit of people's time and service carried out free of charge. This type of donation cannot be readily quantified and hence is not recorded in the financial statements.

### Contract Income

Revenue from services rendered is recognised in the financial statements in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to the length of time of the contract for the work performed. Under this method, revenue is recognised in the accounting periods in which the services are provided.

### Property, Plant, Equipment and Depreciation

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

#### Depreciation

Account	Method	Rate
Equipment	Diminishing Value	40-48%

#### Changes in Accounting Policies

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

# Notes to the Performance Report

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

	2019	2018
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Art Exhibition Sales	90	-
<b>Capital Grants</b>		
Capital Grant - Department of Conservation Community Fund (DOCCF)	-	6,664
Capital Grant - Community Environment Fund	-	9,727
Capital Grant - Sky City	814	2,423
Capital Grant - Waikato Regional Council	2,836	2,739
<b>Total Capital Grants</b>	<b>3,650</b>	<b>21,553</b>
<b>Donations</b>		
Donation Received - WWF	11,911	-
Donation Received - Coromandel Bizarre Trust	500	500
Donation Received - Tindall Foundation	1,000	2,000
Donation Received - Tindall Rural Community Event Fund	-	500
Donations Received - Community Festival	3,232	6,998
Donations Received - Panui	20	5
Donations Received - Sundry	3,734	1,874
Donations Received - Waitangi Day	-	165
<b>Total Donations</b>	<b>20,397</b>	<b>12,042</b>
<b>Grants</b>		
Grant Received - COGS	6,667	5,667
Grant Received - Len Reynolds Trust	-	3,750
Grant Received - Ministry for Culture & Heritage	-	1,000
Grant Received - NZ Lottery Grants Board	35,615	32,310
Grant Received - Rural Communities Trust	1,000	-
Grant Received - Rural Women NZ	845	-
Grant Received - Sky City	155	-
Grant Received - TCDC - Creative Community Scheme	-	2,000
Grant Received - TCDC - Economic Development	2,311	7,541
Grant Received - Trust Waikato	16,000	13,000
Grant Received - Trust Waikato Community Festival	2,000	2,000
Grant Received - Waikato Regional Council	15,562	6,785
<b>Total Grants</b>	<b>80,153</b>	<b>74,052</b>
<b>Total Donations, fundraising and other similar revenue</b>	<b>104,290</b>	<b>107,647</b>
<b>Revenue from providing goods or services</b>		
Contract - DIA Community Development Scheme	33,335	80,004
Contract - MSD Oranga Tamariki	18,500	18,313
Contract - MSD Info & Advice	4,794	4,794
Grant Received - Community Environment Fund (CEF)	63,017	53,947
Grant Received - Len Reynolds Rural Trust	20,000	8,333

Grant Received - Department of Conservation Community Fund (DOCCF)	12,197	1,107
Grant Received - Ron & Edna Greenwood Environmental Trust	83	-
Income - Community Education & Activities	7,023	6,223
Recoveries - Kai Box	261	-
<b>Total Revenue from providing goods or services</b>	<b>159,210</b>	<b>172,721</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received and PIE Income	2,659	2,907
<b>Total Interest, dividends and other investment revenue</b>	<b>2,659</b>	<b>2,907</b>
<b>Other revenue</b>		
Recoveries - Panui	497	447
Recoveries - Photocopier	427	647
Recoveries - Phone/Internet	248	333
Recoveries - Power Costs	637	522
Recoveries - Sundry	10,536	7,824
<b>Total Other revenue</b>	<b>12,345</b>	<b>9,772</b>
	<b>2019</b>	<b>2018</b>

## 2. Analysis of Expenses

<b>Expenses related to public fundraising</b>		
Advertising	301	1,399
Artist Share	81	-
Community Festival Costs	4,190	3,454
<b>Total Expenses related to public fundraising</b>	<b>4,572</b>	<b>4,853</b>
<b>Volunteer and employee related costs</b>		
DOCCF Contractor	4,850	510
EIF Contractor	13,116	5,731
Community Worker Contractor	-	704
Environment Contractor	-	1,152
Youth Contractor	2,973	3,195
ACC Levies	824	879
KiwiSaver Employer Contributions	3,666	3,620
Staff Training/Welfare	1,579	5,173
Wages	59,969	56,746
CDS Wages	20,345	50,987
CEF Wages	29,534	28,450
WWF Wages	9,301	-
<b>Total Volunteer and employee related costs</b>	<b>146,157</b>	<b>157,148</b>
<b>Costs related to providing goods or services</b>		
Bank Fees	54	-
CDS Management & Mentoring	3,561	10,445
CDS Project Cost	7,158	8,352
CDS Travel	1,163	4,455
CEF Travel	2,449	2,403
CEF Project Costs	28,307	13,431
Charities Commission Fee	44	44

Community Education & Activities	13,274	13,045
Consultant Fees	19,800	-
DOCCF Project Costs	180	2,845
EIF Project Costs	588	1,620
Equipment & Running	48	-
Emergency & Contingency Funds	17	169
General Expenses	664	1,150
Insurance	1,240	1,605
IT Equipment & Support	197	1,664
Light, Power, Heating	1,322	1,340
Office Expenses	752	323
Photocopier Service	1,038	1,377
Postage & Stationery	57	49
Provisions	117	62
Rent	10,920	10,920
Repairs and Maintenance	90	26
Senior Citizens	-	909
Subscriptions & Licences	994	927
Telephone & Internet	2,138	2,373
Travel & Volunteer Costs	2,263	828
Venue Hire	261	874
WWF Project Costs	2,491	-
Youth & Whanau Activities	2,523	2,500
<b>Total Costs related to providing goods or services</b>	<b>103,711</b>	<b>83,738</b>
<b>Grants and donations made</b>		
Donations Paid	455	110
<b>Total Grants and donations made</b>	<b>455</b>	<b>110</b>
<b>Other expenses</b>		
Accounting Fees	580	731
Audit Fee	4,800	2,200
Depreciation	10,406	8,986
<b>Total Other expenses</b>	<b>15,786</b>	<b>11,917</b>
	<b>2019</b>	<b>2018</b>

### 3. Analysis of Assets

#### Bank accounts and cash

Kiwibank Business Edge A/c 00	8,416	4,110
Kiwibank Notice Saver Acc 03	38,601	75,830
Kiwibank Notice Saver PIE - 04	136,080	123,476
Kiwibank Business Edge 06	339	-
<b>Total Bank accounts and cash</b>	<b>183,436</b>	<b>203,416</b>

#### Debtors and prepayments

Prepayments	414	3,139
Sundry Debtors	2,531	3,044
<b>Total Debtors and prepayments</b>	<b>2,945</b>	<b>6,183</b>

	2019	2018
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
GST	529	1,331
PAYE Payable	1,710	-
Sundry Creditors	3,746	8,242
<b>Total Creditors and accrued expenses</b>	<b>5,985</b>	<b>9,573</b>
<b>Employee costs payable</b>		
Wages Payable - Payroll	1,972	-
<b>Total Employee costs payable</b>	<b>1,972</b>	<b>-</b>
Unused donations and grants with conditions	59,703	97,499
<b>Other current liabilities</b>		
Accrued Liabilities	6,526	4,911
<b>Total Other current liabilities</b>	<b>6,526</b>	<b>4,911</b>
	2019	2018

#### 5. Property, Plant and Equipment

	2019	2018
<b>Plant and Equipment</b>		
Opening Balance	28,634	15,622
Additions/(Disposals)	3,650	21,998
Less depreciation - plant and machinery owned	(10,406)	(8,986)
<b>Total Plant and Equipment</b>	<b>21,878</b>	<b>28,634</b>
<b>Total Property, Plant and Equipment</b>	<b>21,878</b>	<b>28,634</b>
	2019	2018

#### 6. Accumulated Funds

	2019	2018
<b>Accumulated Funds</b>		
Opening Balance	126,250	90,970
Accumulated surpluses or (deficits)	7,822	35,280
<b>Total Accumulated Funds</b>	<b>134,072</b>	<b>126,250</b>
<b>Total Accumulated Funds</b>	<b>134,072</b>	<b>126,250</b>

#### 7. Commitments

There is a commitment to lease premises at 2311 Colville Road @ \$210 a week on a month by month basis..

On 27 October 2017 the Len Reynolds Trust agreed to provide the Colville Social Service Collective Charitable Trust with \$20,000 per year for three years to employ a community development worker to support community-led projects, in particular the development of new community facilities.

On 20 November 2017 the Trust received \$19,022 from the Waikato Regional Council Environmental Initiatives Fund. This is the second year of a two year grant towards pest management.

On 11 November 2017 the Trust signed a three year Outcome Agreement Variation with the Ministry of Social Development and Oranga Tamariki for \$64,528.

In early 2017 the Trust entered into a three year contract for \$226,599 with the Ministry for the Environment for delivery of the Colville Harbour care project.

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (Last year - nil).

2019                      2018

## 9. Goods or Services Provided to the Entity in Kind

Trustees regularly provide their time and skills to the oversight and operation of the Trust at no charge.

Close family members of the Trustees and staff members regularly help out at community events and do odd jobs at no charge.

-                                      -

## 10. Assets Held on Behalf of Others

There are no assets held on behalf of others.

2019                      2018

## 11. Related Party Transactions

### Wages

Community Developer Worker wages - paid to the daughter of a Trustee	12,181	27,624
CHC Coordinator Wages - paid to the daughter of a Trustee	26,655	24,094
Coordinator wages - paid to a Trustee	3,494	27,701
Community Worker wages - paid to a Trustee	6,111	6,457
<b>Total Wages</b>	<b>48,441</b>	<b>85,876</b>

### Expenditure

Premises rent - paid to a Trustee & their partner	10,920	10,920
CD mentoring & consultancy fees - paid to a Trustee	1,650	4,390
<b>Total Expenditure</b>	<b>12,570</b>	<b>15,310</b>

## 12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## 13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

**14. Analysis of Unused Donations and Grants with Conditions:**

	<b>2019 Total Funding</b>	<b>2019 Months Deferred</b>	<b>2019 Deferred Income</b>	<b>2018 Deferred Income</b>
Rural Communities	\$0		\$0	\$1,000
Rural Women NZ -Scotland Te Kiteroa Trust	\$0		\$445	\$1,290
Oranga Tamariki	\$18,562	3	\$4,641	\$4,578
MSD - Info & Advice	\$4,794	3	\$1,199	\$1,199
DIA - CDS	\$0	5	\$0	\$33,333
Sky City Trust	\$1,043	unspent	\$75	\$0
Department of Conservation	\$8,985	4	(\$998)	\$2,213
COGS	\$7,000	4	\$2,333	\$2,000
Lottery Grants Board	\$36,610	6	\$18,305	\$17,310
Art Festival Income incl. Trust Waikato \$3,000	\$5,700		\$5,700	\$6,701
Ron Greenwood Trust	\$1,000	11	\$917	\$0
Len Reynolds Trust	\$20,000	7	\$11,667	\$11,667
TCDC Economic Development Grant	\$4,750	1	\$3,881	\$1,442
Waikato Regional Council Environment Initiatives Fund	\$14,551	7	\$8,488	\$9,498
Community Environment Fund	\$63,017	Unspent	\$3,051	\$5,273
<b>Total Deferred Income</b>			<b>\$59,703</b>	<b>\$97,500</b>

**15. Audit Fee**

In the preparation of the Performance Report, a provision for the audit fee to be charged in respect of the Financial Statements has been made. In prior years, no such provision was made. As a result the 2019 audit fee reflects two years of audit fees being the fee paid for the prior year audit and the current fee owing.



# Depreciation Schedule

## Colville Social Service Collective Charitable Trust For the year ended 31 March 2019

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
<b>Colville Harbour Care Equipment</b>								
13 inch MacBook Pro	40.00%	DV	1,912	1,147	-	-	459	688
Accessories for Scrub baring	40.00%	DV	643	386	-	-	154	231
BBQ & various tools	40.00%	DV	326	207	-	-	83	124
Colville Harbour Care Tools	40.00%	DV	807	511	-	-	204	306
Colville Harbour Care Tools	40.00%	DV	930	558	-	-	223	335
Computer Software	40.00%	DV	330	198	-	-	79	119
CSSC Cat Traps	40.00%	DV	513	376	-	-	150	276
Garmin GPSMAP	40.00%	DV	434	275	-	-	110	165
Ka Mate Medium Rat Trap RT001	40.00%	DV	730	536	-	-	214	321
Ka Mate Medium Rat Trap TR001	40.00%	DV	6,664	6,442	-	-	2,577	3,865
Ka Mate Medium Rat Trap TR001	40.00%	DV	2,739	2,465	-	-	986	1,479
Ka Mate Medium Traps TR001 & Drop Door Stations	40.00%	DV	2,836	-	2,836	-	473	2,363
Scrub Bar x2 FS 250-Z	40.00%	DV	2,165	1,299	-	-	520	779
Trade Tested Garden Shed	13.50%	DV	772	711	-	-	96	615
Wheelbarrow 75l	40.00%	DV	164	104	-	-	42	62
<b>Total Colville Harbour Care Equipment</b>			<b>21,965</b>	<b>15,214</b>	<b>2,836</b>	<b>-</b>	<b>6,370</b>	<b>11,680</b>
<b>Environmental Equipment</b>								
CSSC Traps (Cat & Magpie)	40.00%	DV	983	283	-	-	113	170
CSSC Traps (Cat & Possum)	40.00%	DV	56	17	-	-	7	10
Goodnature Traps	40.00%	DV	610	354	-	-	142	212
Possum Master Kill Traps	40.00%	DV	672	269	-	-	108	161



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Possum Master Kill Traps	40.00%	DV	848	356	-	-	142	214
<b>Total Environmental Equipment</b>			<b>3,169</b>	<b>1,279</b>	<b>-</b>	<b>-</b>	<b>511</b>	<b>767</b>
<b>Social Services Equipment</b>								
1985 Zephyr 450 Caravan	16.00%	DV	6,087	4,123	-	-	660	3,463
21.5 inch iMac	40.00%	DV	1,634	490	-	-	196	294
21.5 inch iMac	50.00%	DV	1,773	157	-	-	78	78
Adult Storage Unit	40.00%	DV	737	27	-	-	11	16
Apple iMac 20 Intel Computer	60.00%	DV	2,328	1	-	-	1	-
Cash Manager Software & Installation	48.00%	DV	935	-	-	-	-	-
Chair Boston Award	18.00%	DV	69	21	-	-	4	17
Chair Cosmo (2)	18.00%	DV	414	14	-	-	3	12
Child Storage Unit	40.00%	DV	1,085	42	-	-	17	25
Computer Software	50.00%	DV	962	85	-	-	43	43
Computer Software	40.00%	DV	511	443	-	-	177	266
Computer Software	40.00%	DV	445	386	-	-	154	232
Computer Software (HardshellCase, Protection Plan x2 & USB Super Drive)	40.00%	DV	828	248	-	-	99	149
Cupboard Precision	11.40%	DV	628	79	-	-	9	70
File Drawer Mobile Tawa	14.40%	DV	232	24	-	-	3	20
Froyan 12 ft Aluminium Boat & Trailer & 2Stroke Motor	25.00%	DV	1,200	825	-	-	206	619
HP Notebook Laptop	40.00%	DV	814	-	814	-	27	787
HP Office Jet Multifunction	48.00%	DV	533	-	-	-	-	-
Mac Laptop	50.00%	DV	2,442	67	-	-	33	33
MacBook Pro 13 inch	40.00%	DV	1,912	1,657	-	-	663	994
MacBook Pro 13 inch	40.00%	DV	2,206	662	-	-	265	397
MacBook Pro 13 inch	50.00%	DV	1,356	120	-	-	60	60
Mobile 3 Drawer Hlite II	14.40%	DV	80	31	-	-	4	27
Mobile Overlay	14.40%	DV	258	18	-	-	3	15
Photocopier Cabinet	11.40%	DV	113	16	-	-	2	14
Photocopier Taskalfa 181	40.00%	DV	3,900	105	-	-	42	63



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Shelf Unit (2)	40.00%	DV	870	30	-	-	12	18
Sony VPLESS Projector & 3M Screen	25.00%	DV	1,348	115	-	-	29	86
TNF823 Paragon Kiln	12.50%	DV	1,000	839	-	-	105	734
Toshiba Photocopier	40.00%	DV	3,899	814	-	-	326	488
Video Conferencing Equipment 1/3 share (Donated)	40.00%	DV	3,952	93	-	-	37	56
Workstation Hillite II	14.40%	DV	118	46	-	-	7	40
Workstation Return	14.40%	DV	248	18	-	-	3	15
Workstation Return	14.40%	DV	220	16	-	-	2	14
Workstation Spec	14.40%	DV	378	27	-	-	4	23
<b>Total Social Services Equipment</b>			<b>45,516</b>	<b>11,641</b>	<b>814</b>	-	<b>3,284</b>	<b>9,170</b>
<b>Youth Equipment</b>								
Gym Mat & Beatboard	48.00%	DV	969	-	-	-	-	-
Gym Mats x 10	48.00%	DV	1,904	494	-	-	237	257
Gym Mats x 3	48.00%	DV	608	1	-	-	-	-
Horizontal Bar	48.00%	DV	831	1	-	-	-	-
Landing Mat	48.00%	DV	483	-	-	-	-	-
Octonut 1100 x 400 x 250	48.00%	DV	578	1	-	-	-	-
Practice Beam	48.00%	DV	1,000	1	-	-	-	1
Pyramid 3 Section	48.00%	DV	799	1	-	-	-	-
Roll	48.00%	DV	463	1	-	-	-	-
Tunnel	48.00%	DV	362	-	-	-	-	-
Wedges x 2	48.00%	DV	400	-	-	-	-	-
<b>Total Youth Equipment</b>			<b>8,397</b>	<b>500</b>	-	-	<b>240</b>	<b>260</b>
<b>Total</b>			<b>79,046</b>	<b>28,634</b>	<b>3,650</b>	-	<b>10,406</b>	<b>21,878</b>



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## INDEPENDENT AUDITOR'S REPORT

To the Members of Colville Social Services Collective Charitable Trust

### Qualified Opinion

We have audited the accompanying Performance Report of Colville Social Services Collective Charitable Trust on pages 14 to 27, which comprises of the Statement of Financial Performance for the year ended 31 March 2019, the Statement of Financial Position as at 31 March 2019, and Notes to the Performance Report which have been prepared using the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Framework. The Statement of Service Performance is excluded from the opinion.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Performance Report give a true and fair view of the financial position of Colville Social Services Collective Charitable Trust as at 31 March 2019, and its financial performance for the year then ended, in accordance with the Accounting Policies.

### Basis for Qualified Opinion

#### Audit Report Qualification – Control over Cash Income

Control over certain cash Income prior to being recorded in the financial books is limited and there are no practical audit procedures to determine the effects of this limited control.

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Movements in Equity and the Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Colville Social Services Collective Charitable Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Colville Social Services Collective Charitable Trust.

### Other Matter

The Performance Report of Colville Social Services Collective Charitable Trust for the year ended 31 March 2018, was audited by Business One Limited, who expressed a modified opinion on 9 July 2018.

## **Trustees Responsibilities for the Performance Report**

The Trustees are responsible on behalf of the Trust for the preparation and fair presentation of the Performance Report and for such internal control as the Trustees determine is necessary to enable the preparation of Performance Report that is free from material misstatement, whether due to fraud or error.

In preparing the Performance Report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Performance Report**

Our objectives are to obtain reasonable assurance about whether the Performance Report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Performance Report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Absolute Auditing Ltd.*

Sarah Dillon  
Absolute Auditing Ltd  
New Zealand  
6 September 2019