

Annual Report

Colville Social Service Collective Charitable Trust
For the year ended 31 March 2020

Prepared by Coromandel Accounting Limited

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Compilation Report

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

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 2020.

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: 15 July 2020

Entity Information

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

'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


Website: www.cssc.net.nz

Approval of Financial Report

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

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 2020 showing a surplus of \$1,155 after capital grants of \$1,827.

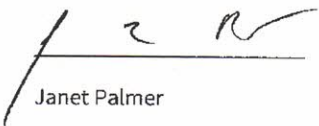
APPROVED



Bronwyn Blair

Chairperson

Date 11-9-20



Janet Palmer

Trustee

Date 11.9.20

Statement of Service Performance

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

'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 16,800 eco-sourced native trees in the Colville harbour area during the past year
- Grew 18,000 native seedlings
- Installed 3.5km fencing (CHC & Waikato Regional Council in partnership with three land owners)
- Hosted 7 working bees and education events
- Serviced 357 rodent traps.

CHC has continued to work closely with Colville School providing learning opportunities and environmental awareness for young people. Two 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 community celebration of three years of CHC and unveiled a large mural of the harbour with signs showcasing information relating to the biodiversity of Colville Bay and Estuary.

ii. Colville Water Supply Society

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 again. New opportunities are currently being investigated.

iv. CAB Trails

CAB Trails Pack sale outlets have expanded.

v. Services for Older Persons

- Explored opportunities for partnership to bring services into our communities.
- 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.

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.
- Delivered Colville Youth Group.

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

- 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 ten art and craft workshops, which were all sold out.

viii. Colville Event: Show Me Shorts Film Festival

Hosted three screenings of the Show Me Shorts Film Festival in 2019 - two mixed selection and one children's one. The children's screening included all students from Colville School, 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 with the youth Sailing Academy.

xi. Colville Social Service Collective Charitable Trust Community Centre

Continued to open a community drop in centre 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

Continued to instigate 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 four training opportunities within our community with a specific focus on community wellbeing, including te reo Māori, project management and First Aid. We also supported weekly yoga sessions.

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

Staff and Trustees participated in six various training opportunities during the last year.

iii. 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).

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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, Caps Hauraki, Hauraki Māori Trust Board, 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 twenty 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 team have raised funds through community events including a fishing competition, raffles at a local art exhibition and a motor cross event.

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

	Actual*	Budget	Actual*
Description and Quantification (to the extent practicable) of the Entity's Outputs:*	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.	31	25	17
Number of community events facilitated and/or supported, that created interaction and networking opportunities amongst our community.	47	27	39

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Number of community initiatives facilitated and/or supported, that created interaction and networking opportunities amongst our community.	23	19	14
Number of training events/programmes and/or mentoring relationships undergone by Trustees and/or staff.	58	55	87
Number of training opportunities provided within the community (all ages).	16	12	16
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.	15	13	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)	61	50	59
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 statues.	20	16	35

Additional Output Measures

Total number of visitors to our services 2020: 4,453 individual visits (2019: 5,705 individual visits)

Number of visitors to our Information and Advice services 2020: 391 individual visits (2019: 564 individual visits)

Total number of people attending community information workshops 2020: 79 (2019: 82)

Number of Youth enrolled in youth group 2020: 25 (2019: 25)

Number of families engaged in family support 2020: 19 (2019: 25)

Number of Volunteers 2020: 223 (2019: 259)

Volunteer hours: 2020: 5,438 (2019: 5,325)

Statement of Financial Performance

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

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

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	118,161	104,290
Revenue from providing goods or services	1	133,037	159,210
Interest, dividends and other investment revenue	1	2,351	2,659
Other revenue	1	2,758	12,345
Total Revenue		256,307	278,503
Expenses			
Expenses related to public fundraising	2	15,303	4,572
Volunteer and employee related costs	2	120,124	146,157
Costs related to providing goods or service	2	109,438	104,291
Grants and donations made	2	100	455
Other expenses	2	10,187	15,206
Total Expenses		255,152	270,681
Surplus/(Deficit) for the Year		1,155	7,822

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

Statement of Financial Position

Colville Social Service Collective Charitable Trust As at 31 March 2020

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

	NOTES	31 MAR 2020	31 MAR 2019
Assets			
Current Assets			
Bank accounts and cash	3	172,553	183,436
Debtors and prepayments	3	37,901	2,945
Total Current Assets		210,454	186,381
Non-Current Assets		15,917	21,878
Total Assets		226,372	208,259
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	5,591	4,275
Employee costs payable	4	6,072	7,449
Unused donations and grants with conditions	14	77,081	59,703
Other current liabilities	4	2,400	2,760
Total Current Liabilities		91,144	74,187
Total Liabilities		91,144	74,187
Total Assets less Total Liabilities (Net Assets)		135,228	134,072
Accumulated Funds			
Accumulated surpluses or (deficits)	6	135,228	134,072
Total Accumulated Funds		135,228	134,072

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

Statement of Cash Flows

Colville Social Service Collective Charitable Trust For the year ended 31 March 2020

'How the entity has received and used cash'

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	136,186	126,279
Receipts from providing goods or services	87,432	98,445
Interest, dividends and other investment receipts	2,449	2,659
Cash receipts from other operating activities	2,634	10,015
GST	(4,879)	(362)
Payments to suppliers and employees	(232,779)	(252,912)
Donations or grants paid	(100)	(455)
Total Cash Flows from Operating Activities	(9,056)	(16,330)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(1,827)	(3,650)
Total Cash Flows from Investing and Financing Activities	(1,827)	(3,650)
Net Increase/ (Decrease) in Cash	(10,883)	(19,980)
Cash Balances		
Cash and cash equivalents at beginning of period	183,436	203,416
Cash and cash equivalents at end of period	172,553	183,436
Net change in cash for period	(10,883)	(19,980)

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 2020

'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 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Art Exhibition Sales	-	90
Capital Grants		
Capital Grant - Sky City	-	814
Capital Grant - Waikato Regional Council	1,827	2,836
Total Capital Grants	1,827	3,650
Donations		
Donation Received - Coromandel Bizarre Trust	5,000	500
Donation Received - Tindall Foundation	-	1,000
Fundraising - Community Festival	11,150	3,232
Donations Received - Panui	-	20
Donations Received - Sundry	12,722	3,734
Total Donations	28,872	8,486
Grants		
Grant Received - COGS	7,684	6,667
Grant Received - DV Bryant Trust	5,000	-
Grant Received - NZ Lottery Grants Board	36,610	35,615
Grant Received - Rural Communities Trust	-	1,000
Grant Received - Rural Women NZ	445	845
Grant Received - Sky City	75	155
Grant Received - TCDC - Creative Community Scheme	1,500	-
Grant Received - TCDC - Economic Development	3,881	2,311
Grant Received - Trust Waikato	9,333	16,000
Grant Received - Trust Waikato Community Festival	3,000	2,000
Grant Received - WWF	4,998	11,911
Grant Received - Waikato Regional Council	14,935	15,562
Total Grants	87,462	92,064
Total Donations, fundraising and other similar revenue	118,161	104,290
Revenue from providing goods or services		
Contract - DIA Community Development Scheme	-	33,335
Contract - MSD Oranga Tamariki	18,798	18,500
Contract - MSD Info & Advice	4,929	4,794
Grant Received - Community Environment Fund (CEF)	71,072	63,017
Grant Received - Len Reynolds Rural Trust	20,000	20,000
Grant Received - Department of Conservation Community Fund (DOCCF)	-	12,197
Grant Received - Ron & Edna Greenwood Environmental Trust	917	83
Income - Community Education & Activities	2,104	7,023
Income - CHC Nursery	13,151	-
Recoveries - Kai Box	-	261

	2020	2019
Tourism & Economic Growth Promotion Income	2,068	-
Total Revenue from providing goods or services	133,037	159,210
Interest, dividends and other investment revenue		
Interest Received and PIE Income	2,351	2,659
Total Interest, dividends and other investment revenue	2,351	2,659
Other revenue		
Recoveries - Panui	730	497
Recoveries - Photocopier	324	427
Recoveries - Phone/Internet	186	248
Recoveries - Power Costs	348	637
Recoveries - Sundry	1,170	10,536
Total Other revenue	2,758	12,345
	2020	2019

2. Analysis of Expenses

Expenses related to public fundraising

Advertising	204	301
Artist Share	-	81
Community Festival Costs	15,099	4,190
Total Expenses related to public fundraising	15,303	4,572

Volunteer and employee related costs

ACC Levies	452	824
Contractors		
DOCCF Contractor	-	4,850
EIF Contractor	12,445	13,116
Youth Contractor	3,433	2,973
Total Contractors	15,878	20,939
Kiwisaver	3,034	3,666
Staff Training & Development	1,178	1,579
Wages	99,582	119,149
Total Volunteer and employee related costs	120,124	146,157

Costs related to providing goods or services

Accounting Fees	750	580
Bank Fees	15	54
CDS Project Costs	-	11,882
CEF Project Costs	51,233	28,307
CEF Travel	2,451	2,449
Charities Commission Fee	44	44
Community Education & Activities	3,092	13,274
Consultant Fees	20,237	19,800
DOCCF Project Costs	-	180
EIF Project Costs	751	588
Tourism & Economic Growth Promotion Costs	453	-
Equipment & Running	-	48
Emergency & Contingency Funds	28	17

	2020	2019
General Expenses	747	664
Insurance	1,958	1,240
IT Equipment & Support	304	197
Light, Power, Heating	1,331	1,322
Office Expenses	457	752
Photocopier Charges	1,443	1,038
Postage & Stationery	107	57
Provisions	137	117
Rent	10,920	10,920
Repairs and Maintenance	309	90
Subscriptions & Licences	1,970	994
Telephone & Internet	2,096	2,138
Travel & Volunteer Costs	2,172	2,263
Venue Hire	155	261
Water Contribution	100	-
WWF Project Costs	-	2,491
Youth & Whanau Activities	6,176	2,523
Total Costs related to providing goods or services	109,438	104,291
Grants and donations made		
Donations Paid	100	455
Total Grants and donations made	100	455
Other expenses		
Audit Fee	2,400	4,800
Depreciation	7,787	10,406
Total Other expenses	10,187	15,206
	2020	2019

3. Analysis of Assets

	2020	2019
Bank accounts and cash		
Kiwibank Business Perform	10,135	-
Kiwibank Business Edge A/c 00	3,123	8,416
Kiwibank Notice Saver Acc 03	10,615	38,601
Kiwibank Notice Saver PIE - 04	148,487	136,080
Kiwibank Business Edge 06	193	339
Total Bank accounts and cash	172,553	183,436
Debtors and prepayments		
Prepayments	963	414
Sundry Debtors	36,938	2,531
Total Debtors and prepayments	37,901	2,945
	2020	2019

4. Analysis of Liabilities

	2020	2019
Creditors and accrued expenses		
GST	453	529

	2020	2019
Sundry Creditors	5,138	3,746
Total Creditors and accrued expenses	5,591	4,275
Employee costs payable		
PAYE Payable	2,081	1,710
Provision for Annual Leave	2,550	3,766
Wages Payable - Payroll	1,441	1,972
Total Employee costs payable	6,072	7,449
Unused donations and grants with conditions	77,081	59,703
Other current liabilities		
Accrued Liabilities	2,400	2,760
Total Other current liabilities	2,400	2,760
	2020	2019

5. Property, Plant and Equipment

Plant and Equipment		
Opening Balance	21,878	28,634
Additions/(Disposals)	1,827	3,650
Less depreciation - plant and machinery owned	(7,787)	(10,406)
Total Plant and Equipment	15,917	21,878
Total Property, Plant and Equipment	15,917	21,878
	2020	2019

6. Accumulated Funds

Accumulated Funds		
Opening Balance	134,072	126,250
Accumulated surpluses or (deficits)	1,155	7,822
Total Accumulated Funds	135,228	134,072
Total Accumulated Funds	135,228	134,072

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 11 November 2017 the Trust signed a three year Outcome Agreement Variation with the Ministry of Social Development and Oranga Tamariki for \$64,528. On 20 September 2019 a variation was signed extending the Oranga Tamariki funding until 30 June 2022 @ \$18,876 pa for the next two years.

In early 2017 the Trust entered into a three year contract with the Ministry for the Environment for delivery of the Colville Harbour Care project. Total Funding of \$198,822 was received during this contract which finished on 28 February 2020.

Funding of \$5,000 was received for a youth employment project from Sky City Community Trust. This was unspent at balance date. A grant of \$5,000 was received from the DV Bryant Trust as an unconditional gift. These funds are tagged for the Youth Project. A \$5,000 donation was received from The Bizarre Charitable Trust. \$1,500 of this funding is also tagged for this Youth Project.

The Colville Harbour Care project received funding from the WWF Habitat Protection Fund for a 12 month project with the final report due 30 November 2020.

The Waikato Environmental Initiatives Fund has provided funding to the Trust of \$39,715 for two years effective 01 November 2019 to 30 October 2021 for the pest control component 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).

2020 2019

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.

2020 2019

11. Related Party Transactions

Wages

Community Developer Worker wages - paid to the daughter of a Trustee	-	12,181
CHC Coordinator Wages - paid to the daughter of a Trustee	27,201	26,655
Coordinator wages - paid to a Trustee	-	3,494
Community Worker wages - paid to a Trustee	5,671	6,111
Total Wages	32,872	48,441

Expenditure

Premises rent - paid to a Trustee & their partner	10,920	10,920
CD mentoring & consultancy fees - paid to a Trustee	-	1,650
Total Expenditure	10,920	12,570

12. Events After the Balance Date

The country went into lockdown due to the covid-19 pandemic on 26 March 2020 and staff worked from home until 25 May 2020.

A covid-19 wage subsidy was received in April.

The 2020 Art Festival was postponed until later in the year.

There were no events that have occurred after balance date last year that would have a material impact on the Performance Report.

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Analysis of Unused Donations and Grants with Conditions:

	2020 Total Funding	2020 Months Deferred	2020 Deferred Income	2019 Deferred Income
Trust Waikato	\$16,000	5	\$6,666	\$0
Rural Women NZ -Scotland Te Kiteroa Trust	\$0	0	\$0	\$445

Oranga Tamariki	\$18,562	3	\$4,719	\$4,641
MSD - Info & Advice	\$4,794	3	\$1,244	\$1,199
Sky City Trust	\$5,000	unspent	\$5,000	\$75
Department of Conservation	\$0	0		(\$998)
COGS	\$8,034	4	\$2,677	\$2,333
Lottery Grants Board	\$36,610	6	\$18,305	\$18,305
Trust Waikato Art Festival Income	\$3,000	2020 Festival Postponed	\$3,000	\$3,000
TCDC Creative Communities	\$1,750	2020 Festival Postponed	\$1,750	\$1,500
2020 Art Festival Income	\$4,221	2020 Festival Postponed	\$14,221	\$1,200
Ron Greenwood Trust	\$0	0	\$0	\$917
Len Reynolds Trust	\$20,000	7	\$11,667	\$11,667
TCDC Economic Development Grant	\$0	0	\$0	\$3,881
Waikato Regional Council Environment Initiatives Fund	\$19,858	7	\$11,584	\$8,488
WWF Habitat Protection Fund	\$11,246	8	\$6,248	\$0
Community Environment Fund	\$38,235	\$31,711 incl. debtors	\$0	\$3,051
Total Deferred Income			\$77,081	\$59,703

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 2020

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Colville Harbour Care Equipment								
13 inch MacBook Pro	40.00%	DV	1,912	688	-	-	275	413
Accessories for Scrub baring	40.00%	DV	643	231	-	-	93	139
BBQ & various tools	40.00%	DV	326	124	-	-	50	74
Colville Harbour Care Tools	40.00%	DV	807	306	-	-	123	184
Colville Harbour Care Tools	40.00%	DV	930	335	-	-	134	201
Computer Software	40.00%	DV	330	119	-	-	48	71
CSSC Cat Traps	40.00%	DV	513	226	-	-	90	135
Garmin GPSMAP	40.00%	DV	434	165	-	-	66	99
Ka Mate Drop Door Stations	40.00%	DV	1,827	-	1,827	-	365	1,462
Ka Mate Medium Rat Trap RT001	40.00%	DV	730	321	-	-	129	193
Ka Mate Medium Rat Trap TR001	40.00%	DV	6,664	3,865	-	-	1,546	2,319
Ka Mate Medium Rat Trap TR001	40.00%	DV	2,739	1,479	-	-	592	887
Ka Mate Medium Traps TR001 & Drop Door Stations	40.00%	DV	2,836	2,363	-	-	945	1,418
Scrub Bar x2 FS 250-Z	40.00%	DV	2,165	779	-	-	312	468
Trade Tested Garden Shed	13.50%	DV	772	615	-	-	83	532
Wheelbarrow 75l	40.00%	DV	164	62	-	-	25	37
Total Colville Harbour Care Equipment			23,792	11,680	1,827	-	4,874	8,633
Environmental Equipment								
CSSC Traps (Cat & Magpie)	40.00%	DV	983	170	-	-	68	102
CSSC Traps (Cat & Possum)	40.00%	DV	56	10	-	-	4	6
Goodnature Traps	40.00%	DV	610	212	-	-	85	127
Possum Master Kill Traps	40.00%	DV	672	161	-	-	65	97



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Possum Master Kill Traps	40.00%	DV	848	214	-	-	85	128
Total Environmental Equipment			3,169	767	-	-	307	460
Social Services Equipment								
1985 Zephyr 450 Caravan	16.00%	DV	6,087	3,463	-	-	554	2,909
21.5 inch iMac	40.00%	DV	1,634	294	-	-	118	176
21.5 inch iMac	50.00%	DV	1,773	78	-	-	39	39
Adult Storage Unit	40.00%	DV	737	16	-	-	7	10
Apple iMac 20 Intel Computer	60.00%	DV	2,328	-	-	-	-	-
Cash Manager Software & Installation	48.00%	DV	935	-	-	-	-	-
Chair Boston Award	18.00%	DV	69	17	-	-	3	14
Chair Cosmo (2)	18.00%	DV	414	12	-	-	2	10
Child Storage Unit	40.00%	DV	1,085	25	-	-	10	15
Computer Software	50.00%	DV	962	43	-	-	21	21
Computer Software	40.00%	DV	511	266	-	-	106	160
Computer Software	40.00%	DV	445	232	-	-	93	139
Computer Software (HardshellCase, Protection Plan x2 & USB Super Drive)	40.00%	DV	828	149	-	-	60	89
Cupboard Precision	11.40%	DV	628	70	-	-	8	62
File Drawer Mobile Tawa	14.40%	DV	232	20	-	-	3	17
Fryan 12 ft Aluminium Boat & Trailer & 25stroke Motor	25.00%	DV	1,200	619	-	-	155	464
HP Notebook Laptop	40.00%	DV	814	787	-	-	315	472
HP Office Jet Multifunction	48.00%	DV	533	-	-	-	-	-
Mac Laptop	50.00%	DV	2,442	33	-	-	17	17
Macbook Pro 13 inch	40.00%	DV	1,912	994	-	-	398	597
MacBook Pro 13 inch	40.00%	DV	2,206	397	-	-	159	238
MacBook Pro 13 inch	50.00%	DV	1,356	60	-	-	30	30
Mobile 3 Drawer Hilitite II	14.40%	DV	80	27	-	-	4	23
Mobile Overlay	14.40%	DV	258	15	-	-	2	13
Photocopier Cabinet	11.40%	DV	113	14	-	-	2	13
Photocopier Taskalfa 181	40.00%	DV	3,900	63	-	-	25	38



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Shelf Unit (2)	40.00%	DV	870	18	-	-	7	11
Sony VPLESS Projector & 3M Screen	25.00%	DV	1,348	86	-	-	22	65
TNF823 Paragon Kiln	12.50%	DV	1,000	734	-	-	92	642
Toshiba Photocopier	40.00%	DV	3,899	488	-	-	195	293
Video Conferencing Equipment 1/3 share (Donated)	40.00%	DV	3,952	56	-	-	22	33
Workstation Hilitite II	14.40%	DV	118	40	-	-	6	34
Workstation Return	14.40%	DV	248	15	-	-	2	13
Workstation Return	14.40%	DV	220	14	-	-	2	12
Workstation Spec	14.40%	DV	378	23	-	-	3	20
Total Social Services Equipment			45,516	9,170	-	-	2,481	6,689
Youth Equipment								
Gym Mat & Beatboard	48.00%	DV	969	-	-	-	-	-
Gym Mats x 10	48.00%	DV	1,904	257	-	-	123	134
Gym Mats x 3	48.00%	DV	608	-	-	-	-	-
Horizontal Bar	48.00%	DV	831	-	-	-	-	-
Landing Mat	48.00%	DV	483	-	-	-	-	-
Octonut 1100 x 400 x 250	48.00%	DV	578	-	-	-	-	-
Practice Beam	48.00%	DV	1,000	1	-	-	-	-
Pyramid 3 Section	48.00%	DV	799	-	-	-	-	-
Roll	48.00%	DV	463	-	-	-	-	-
Tunnel	48.00%	DV	362	-	-	-	-	-
Wedges x 2	48.00%	DV	400	-	-	-	-	-
Total Youth Equipment			8,397	260	-	-	125	135
Total			80,873	21,878	1,827	-	7,787	15,917



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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 12 to 25, which comprises of the Statement of Financial Performance for the year ended 31 March 2020, the Statement of Financial Position as at 31 March 2020, 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 gives a true and fair view of the financial position of Colville Social Services Collective Charitable Trust as at 31 March 2020, 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.

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 controls as the Trustees determine are

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
11 September 2020