

Annual Report

Colville Social Service Collective Charitable Trust
For the year ended 31 March 2021

Prepared by Coromandel Accounting Limited

Contents

3	Compilation Report
4	Entity Information
7	Approval of Financial Report
8	Statement of Service Performance
13	Statement of Financial Performance
14	Statement of Financial Position
15	Statement of Cash Flows
16	Statement of Accounting Policies
18	Notes to the Performance Report
25	Depreciation Schedule
29	Audit Report

Compilation Report

Colville Social Service Collective Charitable Trust For the year ended 31 March 2021

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 2021.

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: 22 September 2021

Entity Information

Colville Social Service Collective Charitable Trust For the year ended 31 March 2021

'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

Frederick Church

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 2021

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 2021 showing a surplus of \$7,566 after capital grants of \$1,500.

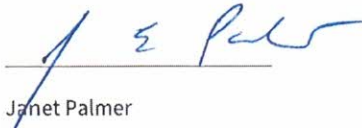
APPROVED



Bronwyn Blair

Chairperson

Date 28-10-2021



Janet Palmer

Trustee

Date 28.10.2021

Statement of Service Performance

Colville Social Service Collective Charitable Trust For the year ended 31 March 2021

'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 11,248 (2020: \$16,800) eco-sourced native trees in the Colville harbour area during the past year
- Grew 16,250 (2020: 18,000) native seedlings
- Conducted bi-annual SMI index and serviced 357 rodent traps
- Established and serviced 25 possum traps
- Monitored water quality, shellfish density and bird numbers

Environmental outcomes have continued to be delivered to the area through pest control and the CHC nursery, which is project legacy for the community.

ii. Moehau ki teMoana

CSSC have been successful in a grant application for five years funding from the Ministry for the Environment for revitalising the waters around Moehau. The project will include fencing, riparian planting, monitoring and pest control. It will also provide community employment.

iii. Colville and Beyond (CAB)

Continued to support CAB promoting the northern Coromandel. The Local Directory was reviewed and updated.

New opportunities to promote the area through a mobile information centre have been on hold due to Covid.

iv. CAB Trails

CAB Trails Packs are being sold at various local outlets.

v. Services for Older Persons

CSSC continued to support older persons through:

- Advocacy for individuals and groups.
- Supporting the ongoing delivery of the Enliven programme in the community with an average of 10 people (2020: 12) attending the social gathering each week.

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

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
- Delivered a Youth Mentoring pilot to 5 young people in the community
- Supported the Youth Sailing Academy – Colville.

vii. Colville Community Easter Festival

This was unable to take place due to covid-19 restrictions in 2020.

viii. Colville Event: Show Me Shorts Film Festival

Hosted three screenings of the Show Me Shorts Film Festival in 2020 - 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.

xii. Colville Water Supply Society

CSSC continued to manage CWSS's finances and the possum control programme servicing 36 Timms traps to protect the water quality of the Colville water catchment (with 81 possums caught in the last year).

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

i. Grant applications

Continued to apply for 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 Youth Mentoring and First Aid. We also supported weekly yoga sessions.

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

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

Staff and Trustees participated in ten (2020: 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 Steering Committee (working under our umbrella)
- Colville & Beyond (CAB) Steering Group (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, Caps Hauraki, Hauraki Māori Trust Board, Ministry for the Environment).

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 34 (2020: 20) 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 an online art auction.

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

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

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.	34	28	31
Number of community events facilitated and/or supported, that created interaction and networking opportunities amongst our community.	14	28	47
Number of community initiatives facilitated and/or supported, that created interaction and networking opportunities amongst our community.	43	43	23
Number of training events/programmes and/or mentoring relationships undergone by Trustees and/or staff.	94	52	58
Number of training opportunities provided within the community (all ages).	10	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.	11	9	8
Number of initiatives underway that target increasing awareness about our Trust locally and amongst visitors, key stakeholders and funders.	15	13	15
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)	45	50	61
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.	34	16	20

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 2021: 2,634 individual visits (2020: 4,453 individual visits)

Number of visitors to our Information and Advice services 2021: 219 individual visits (2020: 391 individual visits)

Total number of people attending community information workshops 2021: 74 (2020: 79)

Number of Youth enrolled in youth group 2021: 25 (2020: 25)

Number of families engaged in family support 2021: 16 (2020: 19)

Number of Volunteers 2021: 136 (2020: 223)

Volunteer hours: 2021: 3,493 (2020: 5,438)

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

Statement of Financial Performance

Colville Social Service Collective Charitable Trust For the year ended 31 March 2021

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

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	108,293	118,161
Revenue from providing goods or services	1	68,877	133,037
Interest, dividends and other investment revenue	1	1,269	2,351
Other revenue	1	26,994	2,758
Total Revenue		205,433	256,307
Expenses			
Expenses related to public fundraising	2	3,426	15,303
Volunteer and employee related costs	2	108,712	104,246
Costs related to providing goods or service	2	77,349	125,316
Grants and donations made	2	-	100
Other expenses	2	8,380	10,187
Total Expenses		197,866	255,152
Surplus/(Deficit) for the Year		7,566	1,155

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 2021

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

	NOTES	31 MAR 2021	31 MAR 2020
Assets			
Current Assets			
Bank accounts and cash	3	242,917	172,553
Debtors and prepayments	3	938	37,901
Total Current Assets		243,855	210,454
Non-Current Assets		11,823	15,917
Total Assets		255,678	226,372
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	3,952	5,591
Employee costs payable	4	7,472	6,072
Unused donations and grants with conditions	14	98,660	77,081
Other current liabilities	4	2,800	2,400
Total Current Liabilities		112,884	91,144
Total Liabilities		112,884	91,144
Total Assets less Total Liabilities (Net Assets)		142,794	135,228
Accumulated Funds			
Opening Balance		135,228	134,072
Accumulated surpluses or (deficits)	6	7,566	1,155
Total Accumulated Funds		142,794	135,228

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 2021

'How the entity has received and used cash'

	2021	2020
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	112,375	136,186
Receipts from providing goods or services	101,134	87,432
Interest, dividends and other investment receipts	1,171	2,449
Cash receipts from other operating activities	27,084	2,634
GST	5,182	(4,879)
Payments to suppliers and employees	(188,646)	(232,779)
Donations or grants paid	-	(100)
Total Cash Flows from Operating Activities	58,299	(9,056)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(1,485)	(1,827)
Cash Flows from Other Investing and Financing Activities	13,550	-
Total Cash Flows from Investing and Financing Activities	12,065	(1,827)
Net Increase/ (Decrease) in Cash	70,364	(10,883)
Cash Balances		
Cash and cash equivalents at beginning of period	172,553	183,436
Cash and cash equivalents at end of period	242,917	172,553
Net change in cash for period	70,364	(10,883)

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 2021

'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 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Capital Grants		
Capital Grant - TCDC Community Board	1,500	-
Capital Grant - Waikato Regional Council	-	1,827
Total Capital Grants	1,500	1,827
Donations		
Donation Received - Coromandel Bizarre Trust	-	5,000
Donation Received - Tindall Foundation	1,000	-
Fundraising - Community Festival	-	11,150
Donations Received - Sundry	1,466	12,722
Total Donations	2,466	28,872
Grants		
Grant Received - COGS	6,678	7,684
Grant Received - DV Bryant Trust	1,500	5,000
Grant Received - NZ Lottery Grants Board	34,305	36,610
Grant Received - Rural Women NZ	-	445
Grant Received - Sky City	5,000	75
Grant Received - TCDC - Creative Community Scheme	712	1,500
Grant Received - TCDC - Economic Development	-	3,881
Grant Received - FIF - CSSC	1,670	-
Grant Received - Trust Waikato	16,000	9,333
Grant Received - Trust Waikato Community Festival	3,000	3,000
Grant Received - WWF	15,604	4,998
Grant Received - Waikato Regional Council	19,858	14,935
Total Grants	104,327	87,462
Total Donations, fundraising and other similar revenue	108,293	118,161
Revenue from providing goods or services		
Contract - MSD Oranga Tamariki	19,111	18,798
Contract - MSD Info & Advice	6,093	4,929
Grant Received - Community Environment Fund (CEF)	-	71,072
Grant Received - Len Reynolds Rural Trust	11,667	20,000
Grant Received - Ron & Edna Greenwood Environmental Trust	-	917
Income - Community Education & Activities	3,604	2,104
Income - Nursery	27,099	13,151
Tourism & Economic Growth Promotion Income	1,304	2,068
Total Revenue from providing goods or services	68,877	133,037

	2021	2020
Interest, dividends and other investment revenue		
Interest Received and PIE Income	1,269	2,351
Total Interest, dividends and other investment revenue	1,269	2,351
Other revenue		
Recoveries - Panui	778	730
Recoveries - Photocopier/Phone/Internet	325	324
Recoveries - Phone/Internet	172	186
Recoveries - Power Costs	739	348
Recoveries - Sundry	1,150	1,170
Subsidy - covid-19 wages	23,830	-
Total Other revenue	26,994	2,758
	2021	2020

2. Analysis of Expenses

Expenses related to public fundraising

Advertising	-	204
Community Festival Costs	3,426	15,099
Total Expenses related to public fundraising	3,426	15,303

Volunteer and employee related costs

ACC Levies	374	452
HR Support & Trustee Training	6,849	-
Kiwisaver	2,849	3,034
Recruitment Costs	25	-
Staff Training & Development	853	1,178
Wages	97,762	99,582
Total Volunteer and employee related costs	108,712	104,246

Costs related to providing goods or services

Accounting Fees	850	750
Bank Fees	21	15
CEF Project Costs	-	51,233
CEF Travel	-	2,451
Charities Commission Fee	44	44
Community Education & Activities	2,933	3,092

	2021	2020
Contractors & Consultants		
Consultant Fees	11,914	20,237
EIF Contractors	9,886	12,445
FIF Pest Control Costs	1,265	-
Grant Writer	1,944	-
Nursery Costs - Labour	10,769	-
Panui Editors	390	-
WWF Contractors	325	-
Youth Contractors	3,175	3,433
Youth Mentors	1,374	-
Total Contractors & Consultants	41,043	36,116
EIF Project Costs	517	751
Tourism & Economic Growth Promotion Costs	51	453
Emergency & Contingency Funds	60	28
General Expenses	620	747
Insurance	2,095	1,958
IT Equipment & Support	162	304
Light, Power, Heating	1,505	1,331
Nursery Costs	2,401	-
Nursery Costs - Lease	867	-
Office Expenses	511	457
Photocopier Charges	1,187	1,443
Postage & Stationery	440	107
Provisions	68	137
Rent	11,470	10,920
Repairs and Maintenance	248	309
Subscriptions & Licences	2,434	1,970
Telephone & Internet	1,749	2,096
Travel & Volunteer Costs	1,893	2,172
Venue Hire	30	155
Water Contribution	120	100
WWF Project Costs	96	-
Youth Mentoring Costs	2,104	-
Youth Mentoring Travel	602	-
Youth & Whanau Activities	1,229	6,176
Total Costs related to providing goods or services	77,349	125,316

	2021	2020
Grants and donations made		
Donations Paid	-	100
Total Grants and donations made	-	100
Other expenses		
Audit Fee	2,800	2,400
Depreciation	5,580	7,787
Total Other expenses	8,380	10,187
	2021	2020

3. Analysis of Assets

Bank accounts and cash		
Kiwibank Business Perform	38,771	10,135
Kiwibank Business Edge A/c 00	16,410	3,123
Kiwibank Notice Saver Acc 03	37,808	10,615
Kiwibank Notice Saver PIE - 04	149,623	148,487
Kiwibank Business Edge 06	305	193
Total Bank accounts and cash	242,917	172,553
Debtors and prepayments		
Prepayments	561	963
Sundry Debtors	377	36,938
Total Debtors and prepayments	938	37,901
	2021	2020

4. Analysis of Liabilities

Creditors and accrued expenses		
GST	886	453
Sundry Creditors	3,066	5,138
Total Creditors and accrued expenses	3,952	5,591
Employee costs payable		
PAYE Payable	1,608	2,081
Provision for Annual Leave	4,996	2,550
Wages Payable - Payroll	868	1,441
Total Employee costs payable	7,472	6,072
Unused donations and grants with conditions	98,660	77,081
Other current liabilities		
Accrued Liabilities	2,800	2,400
Total Other current liabilities	2,800	2,400

	2021	2020
5. Property, Plant and Equipment		
Plant and Equipment		
Opening Balance	15,917	21,878
Additions/(Disposals)	1,485	1,827
Less depreciation - plant and equipment	(5,580)	(7,787)
Total Plant and Equipment	11,823	15,917
Total Property, Plant and Equipment	11,823	15,917
	2021	2020

6. Accumulated Funds

Accumulated Funds		
Opening Balance	135,228	134,072
Accumulated surpluses or (deficits)	7,566	1,155
Total Accumulated Funds	142,794	135,228
Total Accumulated Funds	142,794	135,228

7. Commitments

There is a commitment to lease premises at 2311 Colville Road @ \$221 a week on a month by month basis..

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. On 18 November 2020 a variation was signed increasing the Oranga Tamariki funding to \$19,189

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

On 7 October 2020 Len Reynolds Trust agreed to provide CSSC with \$10,000 for youth programmes. This funding is deferred to be spent during the next financial year.

In March 2021 the Trust entered into a Deed of Contribution with the Ministry for the Environment under their Freshwater Improvement Fund for the delivery of the Moehau ki te Moana project. Total funding for the deed was \$13,550. This was the first payment for delivery of a five year environmental project, whilst the Trust negotiates entering into a Deed of Funding.

Ruby NZ provided funding for a coding course during the 2021 financial year \$2,780. This has been deferred to be spent during the next financial year.

Tagged funds:

- \$1,500 donation received from DV Bryant in June 2020 is tagged for operational costs during the 2022 financial year
- \$2,500 donation received from The Bizarre Charitable Trust in October 2019 is still tagged for Youth Mentoring costs during the 2022 financial year

8. Contingent Liabilities and Guarantees

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

2021

2020

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.

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10. Assets Held on Behalf of Others

There are no assets held on behalf of others.

2021

2020

11. Related Party Transactions**Wages**

CHC Coordinator Wages - paid to the daughter of a Trustee	-	27,201
Community Worker wages - paid to a Trustee	-	5,671
Total Wages	-	32,872

Expenditure

Premises rent - paid to a Trustee & their partner	11,912	10,920
Total Expenditure	11,912	10,920

12. Events After the Balance Date

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

(2020: 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.)

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Analysis of Unused Donations and Grants with Conditions:

	2021 Deferred Income	2020 Deferred Income
Trust Waikato	\$6,666	\$6,666
Oranga Tamariki	\$4,797	\$4,719
MSD - Info & Advice	\$1,617	\$1,244
Sky City Trust	\$0	\$5,000
Tindall Foundation	\$1,000	\$0
Tindall Rural Event	\$ 500	\$0
COGS	\$2,000	\$2,677
Lottery Grants Board	\$16,000	\$18,305
Trust Waikato Art Festival Income	\$3,000	\$3,000

TCDC Creative Communities	\$2,000	\$1,750
Art Festival Income	\$13,967	\$14,221
Len Reynolds Trust	\$10,000	\$11,667
Ruby NZ	\$2,780	\$0
Waikato Regional Council Environment Initiatives Fund	\$11,584	\$11,584
Ministry for the Environment - Freshwater Improvement Fund	\$11,880	\$0
WWF Habitat Protection Fund	\$1,869	\$6,248
Project Crimson Trust - Trees That Count	\$9,000	\$0
Total Deferred Income	\$98,660	\$77,081

Depreciation Schedule

Colville Social Service Collective Charitable Trust For the year ended 31 March 2021

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Colville Harbour Care Equipment								
13 inch MacBook Pro	40.00%	DV	1,912	413	-	-	165	248
Accessories for Scrub baring	40.00%	DV	643	139	-	-	56	83
BBQ & various tools	40.00%	DV	326	74	-	-	30	45
Colville Harbour Care Tools	40.00%	DV	807	184	-	-	74	110
Colville Harbour Care Tools	40.00%	DV	930	201	-	-	80	121
Computer Software	40.00%	DV	330	71	-	-	29	43
CSSC Cat Traps	40.00%	DV	513	135	-	-	54	81
Garmin GPSMAP	40.00%	DV	434	99	-	-	40	59
Ka Mate Drop Door Stations	40.00%	DV	1,827	1,462	-	-	585	877
Ka Mate Medium Rat Trap RT001	40.00%	DV	730	193	-	-	77	116
Ka Mate Medium Rat Trap TR001	40.00%	DV	6,664	2,319	-	-	928	1,391
Ka Mate Medium Rat Trap TR001	40.00%	DV	2,739	887	-	-	355	532
Ka Mate Medium Traps TR001 & Drop Door Stations	40.00%	DV	2,836	1,418	-	-	567	851
Scrub Bar x2 FS 250-Z	40.00%	DV	2,165	468	-	-	187	281
Timms Traps	40.00%	DV	1,485	-	1,485	-	347	1,139
Trade Tested Garden Shed	13.50%	DV	772	532	-	-	72	460
Wheelbarrow 75l	40.00%	DV	164	37	-	-	15	22
Total Colville Harbour Care Equipment			25,277	8,633	1,485	-	3,659	6,459
Environmental Equipment								
CSSC Traps (Cat & Magpie)	40.00%	DV	983	102	-	-	41	61
CSSC Traps (Cat & Possum)	40.00%	DV	56	6	-	-	2	4
Goodnature Traps	40.00%	DV	610	127	-	-	51	76

Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Possum Master Kill Traps	40.00%	DV	672	97	-	-	39	58
Possum Master Kill Traps	40.00%	DV	848	128	-	-	51	77
Total Environmental Equipment			3,169	460	-	-	184	276
Social Services Equipment								
1985 Zephyr 450 Caravan	16.00%	DV	6,087	2,909	-	-	465	2,444
21.5 inch iMac	40.00%	DV	1,634	176	-	-	71	106
21.5 inch iMac	50.00%	DV	1,773	39	-	-	20	20
Adult Storage Unit	40.00%	DV	737	10	-	-	4	6
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	14	-	-	3	12
Chair Cosmo (2)	18.00%	DV	414	10	-	-	2	8
Child Storage Unit	40.00%	DV	1,085	15	-	-	6	9
Computer Software	50.00%	DV	962	21	-	-	11	11
Computer Software	40.00%	DV	511	160	-	-	64	96
Computer Software	40.00%	DV	445	139	-	-	56	83
Computer Software (HardshellCase, Protection Plan x2 & USB Super Drive)	40.00%	DV	828	89	-	-	36	54
Cupboard Precision	11.40%	DV	628	62	-	-	7	55
File Drawer Mobile Tawa	14.40%	DV	232	17	-	-	2	15
Fryan 12 ft Aluminium Boat & Trailer & 2Stroke Motor	25.00%	DV	1,200	464	-	-	116	348
HP Notebook Laptop	40.00%	DV	814	472	-	-	189	283
HP Office Jet Multifunction	48.00%	DV	533	-	-	-	-	-
Mac Laptop	50.00%	DV	2,442	17	-	-	8	8
Macbook Pro 13 inch	40.00%	DV	1,912	597	-	-	239	358
MacBook Pro 13 inch	40.00%	DV	2,206	238	-	-	95	143
MacBook Pro 13 inch	50.00%	DV	1,356	30	-	-	15	15



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Mobile 3 Drawer Hillite II	14.40%	DV	80	23	-	-	3	20
Mobile Overlay	14.40%	DV	258	13	-	-	2	11
Photocopier Cabinet	11.40%	DV	113	13	-	-	1	11
Photocopier Taskalfa 181	40.00%	DV	3,900	38	-	-	15	23
Shelf Unit (2)	40.00%	DV	870	11	-	-	4	6
Sony VPLESS Projector & 3M Screen	25.00%	DV	1,348	65	-	-	16	49
TNF823 Paragon Kiln	12.50%	DV	1,000	642	-	-	80	562
Toshiba Photocopier	40.00%	DV	3,899	293	-	-	117	176
Video Conferencing Equipment 1/3 share (Donated)	40.00%	DV	3,952	33	-	-	13	20
Workstation Hillite II	14.40%	DV	118	34	-	-	5	29
Workstation Return	14.40%	DV	248	13	-	-	2	11
Workstation Return	14.40%	DV	220	12	-	-	2	10
Workstation Spec	14.40%	DV	378	20	-	-	3	17
Total Social Services Equipment			45,516	6,689	-	-	1,672	5,017
Youth Equipment								
Gym Mat & Beatboard	48.00%	DV	969	-	-	-	-	-
Gym Mats x 10	48.00%	DV	1,904	134	-	-	64	70
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	-	-	-	-	-
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	135	-	-	65	70



Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Total			82,358	15,917	1,485	-	5,580	11,823



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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 13 to 28, which comprises of the Statement of Financial Performance for the year ended 31 March 2021, the Statement of Financial Position as at 31 March 2021, 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 2021, 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 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, 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 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 we identify during our audit.

Absolute Auditing Ltd

Sarah Dillon
Absolute Auditing Ltd
New Zealand
28 October 2021