



# Performance Report

Tangata Whenua, Community and Voluntary Sector Research  
Centre Incorporated  
For the year ended 30 June 2019

Prepared by Fairground Ltd



# Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
11	Notes to the Performance Report
15	Independent Assurance Practitioner's Review Report



# Entity Information

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

### Legal Name of Entity

Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated

### Entity Type and Legal Basis

Incorporated Society and Registered Charity

### Registration Number

Incorporation number 2095715

Charities Registration CC31562

### Entity's Purpose or Mission

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

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

### Entity Structure

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

### Main Sources of Entity's Cash and Resource

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

### Main Methods Used by Entity to Raise Funds

Community Research raises funds through grant applications and applications for philanthropic donations.

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

The 6 to 8 members of the Governance Group provide their services on a voluntary basis. As well as their governance role, they are also often involved in leading or contributing to projects. The extensive resources uploaded to our three websites are usually donated. Often webinar presenters volunteer their services or provided with koha or honoraria. We are currently recruiting Kaiārahi or 'Hunters & Collectors' across the country to help identify research and resources that should be up-loaded. Other time-limited volunteers assist with specific projects from time to time.

### Physical Address

Level 3, 148 Cuba St, Wellington, 6011



### **Postal Address**

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

### **Date of Incorporation**

30 June 2008

### **Kaitiaki/Governance Group**

Analiese Robertson - Appointed 31/05/2019

Marie Farquhar - Appointed 31/05/2019

Natasha Muir - Appointed 31/05/2019

Paora Te Hurihanganui

Sally Fenwick Ridley

Caroline (Ligi) Harris

Erena Margaret Anne Kara

Garth Warren Nowland-Foreman

Pania Tui Coote

### **Office Holders**

Co-Chair - Garth Warren Nowland-foreman

Co-Chair - Pania Tui Coote

Treasurer - Sally Fenwick Ridley

### **Auditors**

Crombie & Associates

### **Bankers**

Kiwibank

### **Accountants**

Fairground Ltd



# Approval of Financial Report

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

The Governance Group are pleased to present the approved financial report including the historical financial statements of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated for year ended 30 June 2019.

APPROVED

Garth Warren Nowland-Foreman

Co-Chair

Date ..... 14 / 10 / 2019 .....

Pania Tui Coote

Co-Chair

Date ..... 14 / 10 / 2019 .....



# Statement of Service Performance

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

### Description of Entity's Outcomes

Our strategies are:

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

### Description and Quantification of the Entity's Outcomes

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

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

	2019	2018
<b>Description and Quantification of the Entity's Outputs</b>		
The Community Research webinar series	6	5
People registered to view webinars live	1,680	2,159
What Works - a portal of resources designed to help communities to evidence their effectiveness	1	1
New Zealand's largest online collection of community research	1	1
The Whanau Ora Research Website	1	1
The Community Research Register of Researchers	1	1



# Statement of Financial Performance

Tangata Whenua, Community and Voluntary Sector Research Centre  
Incorporated  
For the year ended 30 June 2019

	NOTES	2019	2018
<b>Revenue</b>			
Donations, fundraising, grants and other similar revenue	1	226,689	191,690
Fees, subscriptions and other revenue from members	1	1,080	690
Revenue from providing goods or services	1	4,000	-
Interest, dividends and other investment revenue	1	456	2,445
<b>Total Revenue</b>		<b>232,225</b>	<b>194,825</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	68,071	76,063
Costs related to providing goods or service	2	103,438	134,997
Other expenses	2	16,057	15,891
<b>Total Expenses</b>		<b>187,566</b>	<b>226,951</b>
<b>Surplus/(Deficit) for the Year</b>		<b>44,659</b>	<b>(32,126)</b>

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



# Statement of Financial Position

Tangata Whenua, Community and Voluntary Sector Research Centre  
Incorporated  
As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	97,296	95,571
Debtors and prepayments	3	6,647	69
<b>Total Current Assets</b>		<b>103,943</b>	<b>95,640</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	4,260	1,127
<b>Total Non-Current Assets</b>		<b>4,260</b>	<b>1,127</b>
<b>Total Assets</b>		<b>108,203</b>	<b>96,767</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	4,912	17,814
Employee costs payable	4	1,936	9,654
Donations and grants with conditions in advance	4	14,505	26,338
Other current liabilities	4	5,791	6,560
<b>Total Current Liabilities</b>		<b>27,144</b>	<b>60,367</b>
<b>Total Liabilities</b>		<b>27,144</b>	<b>60,367</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>81,060</b>	<b>36,400</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	81,060	36,400
<b>Total Accumulated Funds</b>		<b>81,060</b>	<b>36,400</b>



# Statement of Cash Flows

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	213,690	216,001
Fees, subscriptions and other receipts from members	374	630
Receipts from providing goods or services	-	14,000
Interest, dividends and other investment receipts	456	2,445
GST	(910)	2,580
Payments to suppliers and employees	(210,624)	(243,519)
<b>Total Cash Flows from Operating Activities</b>	<b>2,986</b>	<b>(7,863)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	183	-
Payments to acquire property, plant and equipment	(1,443)	(535)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(1,260)</b>	<b>(535)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>1,725</b>	<b>(8,397)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	95,571	103,968
Cash and cash equivalents at end of period	97,296	95,571
Net change in cash for period	1,725	(8,397)

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



# Statement of Accounting Policies

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

### **Basis of Preparation**

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

### **Revenue**

Revenue is recognised when the following specifics have been met:

#### **Donations, fundraising and other similar revenue**

Donations and Fundraising are recognised when received.

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

#### **Revenue from Providing Goods and Services**

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

#### **Interest Revenue**

Interest revenue is recognised as it accrues.

### **Goods and Services Tax (GST)**

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

### **Income Tax**

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

### **Bank Accounts and Cash**

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

### **Changes in Accounting Policies and Comparatives**

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

Various expenditure disclosed in the financial statements for the 30 June 2018 year have been reclassified to provide better disclosure this year.



# Notes to the Performance Report

## Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated For the year ended 30 June 2019

	2019	2018
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Donations Received - Individuals	-	321
Donations Received - Organisations	2,857	300
Donations Received - Philanthropic Trusts	127,385	80,380
Grants Received - Government	96,448	110,689
<b>Total Donations, fundraising and other similar revenue</b>	<b>226,689</b>	<b>191,690</b>
<b>Fees, subscriptions and other revenue from members</b>		
Membership Fees	1,080	690
<b>Total Fees, subscriptions and other revenue from members</b>	<b>1,080</b>	<b>690</b>
<b>Revenue from providing goods or services</b>		
Income for Services	4,000	-
<b>Total Revenue from providing goods or services</b>	<b>4,000</b>	<b>-</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	456	2,445
<b>Total Interest, dividends and other investment revenue</b>	<b>456</b>	<b>2,445</b>

### Donations - Community Trusts and Philanthropic Trusts

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

### Grants - Government Agencies

- Department of Internal Affairs - Community Leadership fund



2019 2018

## 2. Analysis of Expenses

### Volunteer and employee related costs

Salaries	34,663	74,258
Employee Payments	32,000	-
ACC costs	189	185
Training and Development	553	-
Recruitment	666	1,620
<b>Total Volunteer and employee related costs</b>	<b>68,071</b>	<b>76,063</b>

### Costs related to providing goods or services

Contractors	67,173	72,274
Accommodation Costs	323	2,922
Bank Fees	65	109
Box Office Fees	94	951
Catering	265	-
Communications	2,290	3,137
Contractors - Social Media Trials	93	8,669
Gifts and Thank You's	250	1,034
Governance Group Expenses	11,648	4,025
Insurance	2,700	1,460
Meeting Expenses	41	2,045
Office Expenses	777	1,586
Penalties - IRD	50	19
Premises & Power	4,533	6,986
Printing & Stationery	573	17
Seminars, conferences	993	530
Software Licences	2,140	2,465
Subscriptions	326	44
Telephone & Internet	1,608	2,514
Travel	843	5,417
Webinars - other costs	2,203	9,881
Website Hosting and Maintenance	4,448	8,911
<b>Total Costs related to providing goods or services</b>	<b>103,438</b>	<b>134,997</b>

### Other expenses

Accounting & Payroll Charges	4,019	12,718
Audit Fee	1,350	2,500
Depreciation	688	673
Interest Expense	-	1
Legal expenses	10,000	-
<b>Total Other expenses</b>	<b>16,057</b>	<b>15,891</b>



2019                      2018

### 3. Analysis of Assets

#### Bank accounts and cash

Kiwibank 00 Account	44,389	13,976
Kiwibank 01 On Call Account	51,208	23,420
Kiwibank 04 Debit Card Account	1,502	1,378
Kiwibank 07 Noticesaver Acct	-	56,797
PayPal Account	197	-
<b>Total Bank accounts and cash</b>	<b>97,296</b>	<b>95,571</b>

#### Debtors and prepayments

Accounts Receivable	6,647	69
<b>Total Debtors and prepayments</b>	<b>6,647</b>	<b>69</b>

2019                      2018

### 4. Analysis of Liabilities

#### Creditors and accrued expenses

Accounts Payable	3,918	10,475
GST	(1,003)	(974)
PAYE Payable	1,997	8,313
<b>Total Creditors and accrued expenses</b>	<b>4,912</b>	<b>17,814</b>

#### Employee costs payable

Holiday Pay Accrual	1,936	9,654
Wages Payable - Payroll	-	-
<b>Total Employee costs payable</b>	<b>1,936</b>	<b>9,654</b>

#### Donations and grants with conditions in advance

Hapori Whakatipu / Community Leadership Fund (Department of Internal Affairs)	9,890	-
Other Grants	4,615	-
Te Tahua Whakahaerenga Tauria Hapori / Community Internship Programme (Department of Internal Affairs)	-	26,338
<b>Total Donations and grants with conditions in advance</b>	<b>14,505</b>	<b>26,338</b>

#### Other current liabilities

Accrued Liabilities	5,791	6,560
<b>Total Other current liabilities</b>	<b>5,791</b>	<b>6,560</b>



	2019	2018
<b>5. Property, Plant and Equipment</b>		
<b>Furniture and Fittings</b>		
Furniture and fittings owned	-	535
Accumulated depreciation - furniture and fittings owned	-	(40)
<b>Total Furniture and Fittings</b>	<b>-</b>	<b>495</b>
<b>Other Fixed Assets</b>		
Owned fixed assets	8,348	4,344
Accumulated depreciation - fixed assets owned	(4,088)	(3,711)
<b>Total Other Fixed Assets</b>	<b>4,260</b>	<b>633</b>
<b>Total Property, Plant and Equipment</b>	<b>4,260</b>	<b>1,127</b>
	2019	2018

## 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	36,400	68,526
Accumulated surpluses or (deficits)	44,659	(32,126)
<b>Total Accumulated Funds</b>	<b>81,060</b>	<b>36,400</b>
<b>Total Accumulated Funds</b>	<b>81,060</b>	<b>36,400</b>

## 7. Commitments

There are no commitments as at 30 June 2019 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities as at 30 June 2019. For the year end 30 June 2018 Community Research was in a dispute with another party, which was resolved by 31 July 2018.

## 9. Related Parties

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

## 10. 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).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## **INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT**

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

### **Report on the Performance Report**

We have reviewed the accompanying performance report of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated on pages 3 to 14 which comprises the entity information, the statement of service performance, the statement of financial performance, statement of changes in equity and statement of cash flows for the year ended 30 June 2019, the statement of financial position as at 30 June 2019, and the statement of accounting policies and other explanatory information.

#### *Responsibility of the Governance Group Board for the Performance Report*

The Governance Group are is responsible on behalf of the entity for

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

#### *Assurance Practitioner's Responsibility*

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

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

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

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

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

### *Conclusion*

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

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report on pages 3 to 14 does not present fairly, in all material respects,
  - the financial position of Tangata Whenua, Community and Voluntary Sector Research Centre Incorporated as at 30 June 2019 and its financial performance and cash flows for the year then ended; and
  - the entity information and its service performance for the year then ended

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

*Crowe & Associates,*

Chartered Accountants

Wellington

14 October 2019