



# Performance Report

Rākau Tautoko Limited  
For the year ended 31 March 2020

Prepared by Fairground Ltd



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# Compilation Report

## Rākau Tautoko Limited For the year ended 31 March 2020

Compilation Report to the Directors of Rākau Tautoko Limited.

### 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 Rākau Tautoko Limited 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.

### No Audit or Review Engagement Undertaken

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. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Rākau Tautoko Limited 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 not been subject to an audit or review engagement. Accordingly, 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.

Fairground

Fairground Ltd

Dated: 1 September 2020



# Entity Information

## Rākau Tautoko Limited For the year ended 31 March 2020

### Entity Type and Legal Basis

Charitable Company

### Registration Number

CC57080

### Entity's Purpose or Mission

(a) to build engagement and empowerment in communities by:

- (i) assisting community groups to co-design programmes that produce a positive social impact;
- (ii) undertaking research, development and training to contribute to building engagement in empowerment in communities (including by supporting whānau to develop healthy relationships to help combat family violence and improving the wellbeing of rangatahi);

and (b) such other charitable purposes as the Board may decide.

### Entity Structure

Rākau Tautoko is a collective of Community Development Practitioners that are based in Auckland/ Tāmaki Makaurau. The practitioners are guided by the Board of Directors whose primary role is to ensure that the projects and initiatives of Rākau Tautoko are aligned to the charitable purpose of Rākau Tautoko that are outlined in the constitution. Rākau Tautoko practitioners also align to a way of working that supports community empowerment and ownership.

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

Grants, contracts and donations

### Main Methods Used by Entity to Raise Funds

Through provision of contracted services

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

Part of how Rākau Tautoko works to empower local community members, is to enable volunteering in our community projects. Most of our community projects are supported by at least 50% volunteering to achieve the work we do. Some of our projects are run by up to 90% volunteers. We are proud of our volunteers and all that they achieve. Our Board of Directors are also all volunteers.

### Physical Address

27 Taratoa Street, Point England, Auckland, New Zealand, 1072

### Postal Address

27 Taratoa Street, Point England, Auckland, New Zealand, 1072

### Date of Incorporation

29/10/2019



**Directors**

Anna-Jane Jacob  
Tara Moala  
Tracey Wakefield

**Bankers**

Kiwibank

**Accountants**

Fairground Ltd



# Approval of Financial Report

## Rākau Tautoko Limited For the year ended 31 March 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2020.

APPROVED

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Tracey Wakefield

01 / 09 / 2020

Date .....

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Tara Moala

01 / 09 / 2020

Date .....



# Statement of Service Performance

## Rākau Tautoko Limited

For the year ended 31 March 2020

### Description of Entity's Outcomes

Building engagement and empowerment in communities by supporting community groups and local community members to create and run their own initiatives that produce a positive social impact.

Undertaking research, development and training to contribute to building engagement and empowerment in communities.

### Community Initiative Projects

- **Construction and Demolition** - Advocating for the key council and government entities to consider deconstruction as a viable option. Preparing, presenting and sharing of findings in reports to the waste sector. Reports and presentations included:
  - The value of construction resources
  - The creation of core values that underpin deconstruction
  - Creation of a deconstruction collective
  - Documenting a collation of deconstruction research
  - Project planning deconstruction in Tāmaki
  - Timber Identification and denailing reports
- **COVID19 Response** - The beginning of the creation of a collective of community groups that responded to the food needs of at risk whānau in East and South Auckland through the first lockdown.
- **The HEART Movement** - Mentoring HEART Change Agents to create and run community events in Tāmaki to enable healthy relationships and prevent family violence through local community BBQ's, relationship workshops & Mana Wāhine conference.
- **Hub Zero** - The creation of a Waste Based Social Enterprise that empowers local community members to learn how to create products from 'waste' - diverting from landfill, and providing platforms for sales. This included:
  - Creation of a hub for local community use
  - Regular waste reduction and product creation workshops
  - Social Enterprise mentoring
- **Oranga Rising** - Empowering the Oranga community to learn how to lower the social supply of alcohol and work towards providing alternative solutions for young people and their whānau to gather without alcohol and understand the impact of the use of alcohol.
- **Papakura Food Scraps** - Start up of a codesign project to bring some local Papakura community members together and understand what the Council food scrap system is like for the community, and how we could make it better. Unfortunately, this project was halted due to the COVID19 Lockdown.
- **Riverside Rentsmart** - Continuing our ongoing support for the Riverside community by running a Rentsmart Programme that helped local community members to learn about the key skills needed to step into the renting market.
- **Youth Wellbeing - Suicide Prevention** - After a suicide contagion at the end of 2017, Rākau Tautoko called for a united community response and continued to support a Youth Wellbeing programme of activities. This included:
  - Creation of a network of youth workers and community members
  - Local and open youth drop in spaces for our at risk young people
  - Research for learning about the opportunities for youth initiated mentoring
  - Suicide support group
  - School youth leadership programmes in Tāmaki College and Tāmaki Primary
  - Suicide Prevention and Wellbeing Programmes
  - Youth Wellbeing Index research and creation
  - Storytelling youth stories through social media
  - Creating community events and placemaking opportunities throughout Tāmaki and East Auckland
- **Phenomenal Young Women** - The ongoing support of a local youth programme for young women in Tāmaki. Run by two young women - in Tāmaki College and in the community, providing regular gatherings and events for young women to feel safe and empowered.



## Capability Building Projects

- **Human Rights Measurement Initiative Pacific Codesign** - Planning and facilitating a three day Codesign learning experience for HRMI, delivering to pacific leaders that gathered in Auckland to learn about codesign and HRMI's aspirations to expand into the pacific region.
- **Panamasian Capability Growth** - Growing local Riverside community group - Panamasian's capability to be able to run community events, set up their own legal entity and introduce other community groups into Riverside.
- **Youth Wellbeing - Community of Practice** - After a suicide contagion at the end of 2017, Rākau Tautoko called for a united community response and continued to support a Youth Wellbeing programme of activities. This included a local community of practice to support capability development of youth workers.

## Research Projects

- **Jobs and Skills Hub** - The beginning of interviews to support a codesign project with Tāmaki Regeneration to understand the success of The Jobs and Skills Hub in Tāmaki. Unfortunately, this project was halted due to the COVID19 Lockdown.
- **Youth Wellbeing - Index Measurement** - After a suicide contagion at the end of 2017, Rākau Tautoko called for a united community response and continued to support a Youth Wellbeing programme of activities. This included the creation of an index measurement on the level of wellbeing youth have in Tāmaki.
- **Whānau by Whānau** - Collaborating with Tāmaki Regeneration, working through interviews and research to understand the experience of our most in need whānau in Tāmaki, to inform a larger system response to create sustainable change.

## Description and Quantification of the Entity's Outputs

Over this year, Rākau Tautoko have:

- Supported 12 x Community Development Practitioners in their practice
- Connected with and worked towards empowering 8 x Auckland geographical communities;
  - Glen Innes
  - Point England
  - Panmure
  - Riverside
  - Oranga
  - Mt Wellington
  - Onehunga
  - Papakura
- In addition we have worked alongside 7 x communities of interest;
  - Waste Reduction
  - Waste Based Social Entrepreneurs
  - Deconstruction
  - Family Violence Prevention
  - Youth
  - Women Empowerment
  - Pacific Co-designers
- Created 11 x partnerships with key entities to further strengthen our community initiatives;
  - All Heart
  - ASPARGOVE
  - Envision
  - Flipping East
  - No Six
  - Paired Up
  - Panamasians





- Synergy Trust
- Tāmaki WRAP
- Tāmaki Regeneration Company
- Te Waipuna Puawai

### Additional Output Measures

“Tara & Ren of Rākau Tautoko have been supporting Synergy Projects in building our capacity to deliver well in our local projects. We are currently collaborating with them to facilitate all our back end office work, so our team can focus on the programmes during lockdown.”

- *Ron Muave from Synergy Trust.*

“This collective practises an empowered community approach while walking the same pace as the Tāmaki community. I enjoy working with Rākau Tautoko because they have a community first approach and understanding /respect of the community.”

- *Petelo Esekielu*

“In partnership with Rakau Tautoko, we were able to work with local community groups and leaders to create the Kai Collective Project. Since March 2020, and in response to the rising needs that communities faced due to the COVID-19 pandemic, we were able to get food support to thousands of people and families, and bring together a collective of local groups and leaders to address food security together. The support of Rākau Tautoko goes beyond financial, mentoring and project support, Rākau Tautoko is a living example of doing things differently and moving beyond business as usual. They are helping shift norms and mindsets of how we can achieve impact in the social sector through a Social Enterprise model and the ripples of that are far-reaching and much needed. It is a breath of fresh air to work with them.”

- *Philippa Holmes from ASPARGOVE*

“Tara (Rākau Tautoko Managing Director) has a wealth of knowledge and connection who strongly upholds the ethos of community empowerment – supporting community to ensure they thrive in the way they envisage. At the same time she provides valuable support to her community workers and stakeholders, and is always going that extra miles in order to achieve the community outcomes. She is also full of joy and amazing to hangout, as a colleague, a community member, and just a great wāhine. It has been a real delight working with her.”

- *Bevan Chuang*



# Statement of Financial Performance

## Rākau Tautoko Limited For the year ended 31 March 2020

	NOTES	2020	2019
<b>Revenue</b>			
Revenue from providing goods or services	1	254,260	188,147
Interest, dividends and other investment revenue	1	217	213
<b>Total Revenue</b>		<b>254,477</b>	<b>188,360</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	2,061	105
Costs related to providing goods or service	2	217,091	194,073
Other expenses	2	849	1,916
<b>Total Expenses</b>		<b>220,001</b>	<b>196,094</b>
<b>Surplus/(Deficit) for the Year</b>		<b>34,476</b>	<b>(7,734)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and the Notes to the Performance Report.



# Statement of Financial Position

## Rākau Tautoko Limited As at 31 March 2020

	NOTES	31 MAR 2020	31 MAR 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	140,303	42,055
Debtors and prepayments	3	10,583	-
Other Current Assets	3	49	70
<b>Total Current Assets</b>		<b>150,935</b>	<b>42,125</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,363	840
<b>Total Non-Current Assets</b>		<b>1,363</b>	<b>840</b>
<b>Total Assets</b>		<b>152,298</b>	<b>42,965</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	125,586	50,729
Other current liabilities	4	-	-
<b>Total Current Liabilities</b>		<b>125,586</b>	<b>50,729</b>
<b>Total Liabilities</b>		<b>125,586</b>	<b>50,729</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>26,712</b>	<b>(7,764)</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	26,712	(7,764)
<b>Total Accumulated Funds</b>		<b>26,712</b>	<b>(7,764)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and the Notes to the Performance Report.



# Depreciation Schedule

## Rākau Tautoko Limited For the year ended 31 March 2020

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Office Equipment</b>								
Epson Projector	18 Aug 2017	614	384	-	25.00%	96	326	288
Shelving	8 Jan 2018	521	457	-	10.00%	46	110	411
Camera	17 Feb 2020	712	-	712	40.00%	47	47	665
<b>Total Office Equipment</b>		<b>1,847</b>	<b>841</b>	<b>712</b>		<b>189</b>	<b>483</b>	<b>1,364</b>
<b>Total</b>		<b>1,847</b>	<b>841</b>	<b>712</b>		<b>189</b>	<b>483</b>	<b>1,364</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and the Notes to the Performance Report.



# Statement of Changes in Equity

Rākau Tautoko Limited

For the year ended 31 March 2020

	2020	2019
<b>Equity</b>		
<b>Accumulated Funds</b>		
Opening Balance	(7,764)	(30)
<b>Increases</b>		
Trustees Income for the Period	34,476	(7,734)
<b>Total Increases</b>	<b>34,476</b>	<b>(7,734)</b>
<b>Total Accumulated Funds</b>	<b>26,712</b>	<b>(7,764)</b>
<b>Total Equity</b>	<b>26,712</b>	<b>(7,764)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and the Notes to the Performance Report.



# Statement of Cash Flows

## Rākau Tautoko Limited

For the year ended 31 March 2020

	2020	2019
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	10,896	3,354
Interest, dividends and other investment receipts	217	213
Cash receipts from other operating activities	344,316	207,949
GST	(20,620)	(13,946)
Payments to suppliers and employees	(228,302)	(189,178)
Cash flows from other operating activities	(7,683)	(343)
<b>Total Cash Flows from Operating Activities</b>	<b>98,824</b>	<b>8,049</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	-	174
Payments to acquire property, plant and equipment	(712)	(174)
Cash Flows from Other Investing and Financing Activities	137	(1,278)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(575)</b>	<b>(1,278)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>98,248</b>	<b>6,771</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	42,055	35,284
Cash and cash equivalents at end of period	140,303	42,055
Net change in cash for period	98,248	6,771

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Rākau Tautoko Limited

For the year ended 31 March 2020

### 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

Rākau Tautoko Limited became a registered charity on 29 October 2019, and tax has been calculated up until this date. From 29 October 2019 Rākau Tautoko Limited 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

The entity became a registered charity on 29 October 2019. There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



# Notes to the Performance Report

## Rākau Tautoko Limited For the year ended 31 March 2020

	2020	2019
<b>1. Analysis of Revenue</b>		
<b>Revenue from providing goods or services</b>		
Admin	2,648	1,424
Consultation	17,159	4,325
Coordination	95,191	54,346
Debt Forgiveness Income	-	5,127
Facilitation	16,547	17,533
Grant	44,571	42,337
Hub Zero Services	7,341	-
Interviewing and Research	8,068	10,777
Mentoring	-	4,787
Other Revenue	8,675	-
Planning and Preparation	9,328	548
Products	217	-
Programme Creation	35,930	36,843
Programme Management	550	-
Sales	370	2,848
Supervision	300	563
Travel	1,646	-
Video Creation	5,345	6,690
X Hub Zero Sale	376	-
<b>Total Revenue from providing goods or services</b>	<b>254,260</b>	<b>188,147</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	217	213
<b>Total Interest, dividends and other investment revenue</b>	<b>217</b>	<b>213</b>
	2020	2019

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
Travel - National	2,061	105
<b>Total Volunteer and employee related costs</b>	<b>2,061</b>	<b>105</b>
<b>Costs related to providing goods or services</b>		
Administration	5,488	4,925
Advertising	7,683	330
Assets under \$500	570	-
Bank Fees	218	120
Cost of Sales - Reimbursements	82	328
COVID19 Response	1,036	-
Entrepreneur Creation Cost	6,374	2,104
Facilitation Costs	2,852	4,487





	2020	2019
Freight & Courier	80	58
Hub Set up costs	2,622	1,361
Insurance	1,430	1,360
Interviewing and Research Costs	2,128	-
Kai/Catering	5,357	3,940
Office Expenses	1,938	906
Practitioner Expense	140,624	140,169
Printing & Stationery	766	576
Professional Development	50	1,724
Programme Expenses	20,578	25,768
Repairs and Maintenance	-	502
Telephone & Internet	35	409
Venue hire	9,970	594
Voucher/ Koha	7,211	4,413
<b>Total Costs related to providing goods or services</b>	<b>217,091</b>	<b>194,073</b>
<b>Other expenses</b>		
Consulting & Accounting	660	1,738
Depreciation	189	179
<b>Total Other expenses</b>	<b>849</b>	<b>1,916</b>
	2020	2019

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
Admin + Savings	9,054	275
Contracts	27,524	38,555
Hub Zero NZ	101,878	296
Spending	1,847	2,929
<b>Total Bank accounts and cash</b>	<b>140,303</b>	<b>42,055</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	10,583	-
<b>Total Debtors and prepayments</b>	<b>10,583</b>	<b>-</b>
	2020	2019

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	-	10,114
Accrual Expenses	983	1,208
Community Project Funds	122,450	38,541
GST	2,153	867
<b>Total Creditors and accrued expenses</b>	<b>125,586</b>	<b>50,729</b>
<b>Other current liabilities</b>		



Income Tax	(49)	(70)
<b>Total Other current liabilities</b>	<b>(49)</b>	<b>(70)</b>

2020                      2019

## 5. Property, Plant and Equipment

### Furniture and Fittings

Furniture and fittings owned	1,846	1,134
Accumulated depreciation - furniture and fittings owned	(483)	(294)
<b>Total Furniture and Fittings</b>	<b>1,363</b>	<b>840</b>

<b>Total Property, Plant and Equipment</b>	<b>1,363</b>	<b>840</b>
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2020                      2019

## 6. Accumulated Funds

### Accumulated Funds

Opening Balance	(7,764)	(30)
Accumulated surpluses or (deficits)	34,476	(7,734)
<b>Total Accumulated Funds</b>	<b>26,712</b>	<b>(7,764)</b>

<b>Total Accumulated Funds</b>	<b>26,712</b>	<b>(7,764)</b>
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## 7. Commitments

There are no commitments as at 31 March 2020 (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2020 (Last year - nil).

## 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.

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<b>FILE NAME</b>	Ra kau Tautoko Li...rmance Report.pdf
<b>DOCUMENT ID</b>	475b8b0044af555ed3991ebfaa32a1bd83852b5e
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## Document History



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