



Performance Report

Rākau Tautoko Limited
For the year ended 31 March 2021

Prepared by Fairground Ltd



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Compilation Report

Rākau Tautoko Limited For the year ended 31 March 2021

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 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.

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 Ltd

Dated: 11 July 2021



Entity Information

Rākau Tautoko Limited For the year ended 31 March 2021

Legal Name of Entity

Rākau Tautoko Limited

Entity Type and Legal Basis

Charitable Company

Registration Number

6135987

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

17 October 2016 (As a company), 29 October 2019 (As a Charity).

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 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2021.

APPROVED

Tracey Wakefield

Date: 13.07.21

Anna-Jane Jacob

Date: 13.07.21



Statement of Service Performance

Rākau Tautoko Limited

For the year ended 31 March 2021

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 Project's

- **COVID19 Response - The KaiCollective.** A collective of community groups that came together to support our whānau most in need of food support. The collective responded by creating a network of food rescue, purchasing and distributing through many different local leaders in East and South Auckland. This was started in the first lock down, in March 2020 right through to currently. Financial support has been given to the collective through Foundation North, Civil Defence (through Auckland Council), and the Ministry of Social Development. The majority of our food support has been received by Kiwi harvest and later on by The New Zealand Food Network. This has included:
 - Receiving approximately 2 x tons of food each week
 - Supporting over 200 x whānau a week
 - Working alongside over 10x community leaders in our collective
 - Creation of innovative responses like regular van/ truck hire, pop up social supermarkets, storehouses, and hubs.
- **A Social Impact Summit - Kai.** In partnership with The Good Fale, and with support from Foundation North; we hosted a space where practitioners and stakeholders from different sectors could connect, collaborate, explore and learn together. This year, we focused on food security, food sovereignty and the food system. The 3-day summit attracted over 100 practitioners and community workers that showcased innovated and tested out models for redesigning the food system.
- **Hub Zero - South Auckland.** Early in 2020, Rākau Tautoko pivoted the Hub Zero Project quickly into a strong partnership with All Heart in direct response to the COVID lockdowns. This secured a stronger foundation and together we focused on building one core waste based social enterprise. This enterprise focuses on creating a repurposing workshop tackling one of the hardest products to repurpose - MDF Wood. The workshop has successfully created several products and services and by the end of this financial year, has expanded the number of staff and is working on financial independence. Rākau Tautoko has gifted the project over to All Heart to continue to lead in this space, with full support. Acknowledgement and thanks to Foundation North for the seed funding to set up this project and support the different pivot's as we grew.
- **Hub Zero - Maungakiekie-Tāmaki.** Working in partnership with TāmakiWRAP, 10 x capability building workshops and 11 x community events were run throughout 2020, in between each of the lock downs. Funding was sourced by the Maungakiekie-Tāmaki Local Board who graciously extended our timeframe out to the end of 2020, in recognition of all of the lock downs we experienced in Auckland.
- **Phenomenal Young Women.** The ongoing support of a local youth programme for young women in Tāmaki. The Plan was to run the programme in Tāmaki College by two young women, we pivoted to providing regular gatherings online for the wellbeing of young women to feel safe and empowered through the different lockdowns. Support and acknowledgements to our funder Auckland Foundation for enabling us to pivot our funding in The Grassroots Giving Programme to online support for our young women of Tāmaki.,
- **Repair Cafe - South Auckland.** Support from the Otara-Papatoetoe Local Board to run a Repair Cafe in Manukau, South Auckland. We hosted at our partners premises All Heart with eight other expert volunteers. We serviced over 20 x participants and received a total of 44 x items, with a 66% success rate for repairs.



Capability Building Projects

- **Panamasian Capability Growth** - Supporting the growth of local Riverside community group - Panamasian's capability to be able to run community events, and grow their capacity and capability and set up their own systems. The Maungakiekie-Tāmaki Local Board has been an ongoing support throughout this year for us to work alongside our community, in and out of lock downs. Some of the resources allocated for capability, was pivoted to individual whānau support through the lockdowns, especially for sanitary and health and safety equipment. Despite the lockdowns, the group managed to grow and support their community with several community events and grow their own numbers.
- **Digital Capability Growth** - Supported by The Maungakiekie-Tāmaki Local Board, 22 x mentoring sessions were offered with over 20 x people throughout Maungakiekie-Tāmaki. Through those sessions, participants skills were developed in filming and editing video's using smartphones, content strategy for social media, technical support and communication platforms, designing digital graphics using online software. It has become very clear that there are a lot of people wanting ongoing support for digital capability.

Research Projects

- **Food Secure Communities** - As part of the Kai Collective and working alongside the community leaders that are part of that collective, create a Food Secure Communities plan that will build on the work that the KaiCollective has been working towards, and develop a plan that will encompass our immediate and future aspirations to ensure all of our whānau in our communities are able to have access to affordable and nutritious food. This work has been supported by The Ministry of Social Development.
- **Growing Up In NZ - App Creation Code sign.** The Code sign Lab approached us to support Growing Up In NZ to Code sign an app for their research project. Our part of the project was to work alongside the Growing Up team to learn the process of Code sign, and then support engagement with Auckland based participants of their research to test and innovate some ideas for the App.
- **Palliative Care Research.** Working alongside Auckland University, we have developed and are currently recruiting for participants that have experienced or are currently experiencing the Palliative Care System for themselves or their loved ones, while also experiencing low socio-economic conditions. The research includes recruitment, relationship management, interviews, documenting and implementation of possible ideas.



Other Outputs

Over this year, Rākau Tautoko has:

Community Practitioners

- Supported 15 x Community Development Practitioners in their practice

Connected with and worked towards empowering 10 x Auckland Geographical Communities;

- Auckland Central
- Glen Innes
- Manukau
- Mt Wellington
- Oranga
- Onehunga
- Otara-Papatoetoe
- Panmure
- Point England
- Riverside

Worked alongside 7 x Communities of Interest;

- Family Violence Prevention
- Food Secure Sector
- Palliative Care Support
- Waste Reduction
- Waste Based Social Entrepreneurs
- Women Empowerment
- Youth

Created or maintained 15 x Partnerships with key entities to further strengthen our community initiatives;

- All Heart
- Faith Family Connect
- Growing Up in New Zealand
- No Six
- Paired Up
- Panamasians
- Panama Storehouse
- Synergy Trust
- Tāmaki Pan-Pasifika Network
- Tāmaki Regeneration Company
- Tāmaki WRAP
- Te Waipuna Puawai
- The Good Fale
- The New Zealand Food Network
- The University of Auckland



Statement of Financial Performance

Rākau Tautoko Limited

For the year ended 31 March 2021

	NOTES	2021	2020
Revenue			
Revenue from providing goods or services	1	385,430	254,260
Interest, dividends and other investment revenue	1	87	217
Total Revenue		385,517	254,477
Expenses			
Volunteer and employee related costs	2	12,320	2,061
Costs related to providing goods or service	2	373,575	217,091
Other expenses	2	3,076	849
Total Expenses		388,971	220,001
Surplus/(Deficit) for the Year		(3,454)	34,476

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 2021

	NOTES	31 MAR 2021	31 MAR 2020
Assets			
Current Assets			
Bank accounts and cash	3	114,177	140,303
Debtors and prepayments	3	20,896	10,583
Other Current Assets	3	49	49
Total Current Assets		135,122	150,935
Non-Current Assets			
Property, Plant and Equipment	5	984	1,363
Total Non-Current Assets		984	1,363
Total Assets		136,106	152,298
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	112,848	125,586
Total Current Liabilities		112,848	125,586
Total Liabilities		112,848	125,586
Total Assets less Total Liabilities (Net Assets)		23,258	26,712
Accumulated Funds			
Accumulated surpluses or (deficits)	6	23,258	26,712
Total Accumulated Funds		23,258	26,712

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 2021

NAME	PURCHASED	COST	OPENING VALUE	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Office Equipment							
Epson Projector	18 Aug 2017	614	288	25.00%	72	398	216
Shelving	8 Jan 2018	521	411	10.00%	41	151	370
Camera	17 Feb 2020	712	665	40.00%	266	313	399
Total Office Equipment		1,847	1,364		379	862	985
Total		1,847	1,364		379	862	985

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 2021

	2021	2020
Equity		
Accumulated Funds		
Opening Balance	26,712	(7,764)
Increases		
Trustees Income for the Period	(3,454)	34,476
Total Increases	(3,454)	34,476
Total Accumulated Funds	23,258	26,712
Total Equity	23,258	26,712

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 2021

	2021	2020
Cash Flows from Operating Activities		
Receipts from providing goods or services	2,369	10,896
Interest, dividends and other investment receipts	120	217
Cash receipts from other operating activities	390,435	344,316
GST	(490)	(20,620)
Payments to suppliers and employees	(418,527)	(235,985)
Total Cash Flows from Operating Activities	(26,092)	98,824
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	-	(712)
Cash Flows from Other Investing and Financing Activities	(34)	137
Total Cash Flows from Investing and Financing Activities	(34)	(575)
Net Increase/ (Decrease) in Cash	(26,126)	98,248
Cash Balances		
Cash and cash equivalents at beginning of period	140,303	42,055
Cash and cash equivalents at end of period	114,177	140,303
Net change in cash for period	(26,126)	98,248

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 2021

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 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

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 2021

	2021	2020
1. Analysis of Revenue		
Revenue from providing goods or services		
Admin	2,355	2,648
Codesign	15,000	-
Consultation	-	17,159
Coordination	-	95,191
Donation	8,674	-
Facilitation	1,353	16,547
Grant	190,269	44,571
Hub Zero Services	-	7,341
Interviewing and Research	12,350	8,068
Other Revenue	18,021	8,675
Planning and Preparation	-	9,328
Products	-	217
Programme Creation	35,000	35,930
Programme Management	100,349	550
Sales	1,326	370
Supervision	-	300
Travel	299	1,646
Video Creation	-	5,345
Workshop	435	-
X Hub Zero Sale	-	376
Total Revenue from providing goods or services	385,430	254,260
Interest, dividends and other investment revenue		
Interest Income	87	217
Total Interest, dividends and other investment revenue	87	217
	2021	2020

2. Analysis of Expenses

Volunteer and employee related costs

Travel - National	12,320	2,061
Total Volunteer and employee related costs	12,320	2,061

Costs related to providing goods or services

Administration	157	5,488
Advertising	116	7,683
Assets under \$500	-	570
Bank Fees	165	218
Cost of Sales - Reimbursements	-	82
COVID19 Response	2,838	1,036
Entrepreneur Creation Cost	3,337	6,374



	2021	2020
Facilitation Costs	-	515
Freight & Courier	80	80
Home Office Expenses	1,503	-
Hub Set up costs	349	2,622
Insurance	1,518	1,430
Interviewing and Research Costs	-	2,128
Kai/Catering	918	5,357
Office Expenses	1,173	1,938
Practitioner Expense	120,538	140,624
Printing & Stationery	149	766
Professional Development	1,107	50
Programme Expenses	235,613	20,578
Registrations	50	-
Service Facilitation Costs	-	197
Telephone & Internet	-	35
Venue hire	207	9,970
Voucher/ Koha	3,758	7,211
Workshop Facilitation Costs	-	2,140
Total Costs related to providing goods or services	373,575	217,091
Other expenses		
Consulting & Accounting	2,698	660
Depreciation	379	189
Total Other expenses	3,076	849
	2021	2020

3. Analysis of Assets

Bank accounts and cash

Admin + Savings	37,435	9,054
Contracts	49,213	27,524
Kai Collective	25,603	-
Hub Zero NZ	1	101,878
Spending	1,925	1,847
Total Bank accounts and cash	114,177	140,303

Debtors and prepayments

Accounts Receivable	20,896	10,583
Total Debtors and prepayments	20,896	10,583

Other current assets

Withholding tax paid	49	49
Total Other current assets	49	49



2021 2020

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	(1)	-
Accrual Expenses	-	983
Community Project Funds	114,177	122,450
GST Payable (Receivable)	(1,329)	2,153
Total Creditors and accrued expenses	112,848	125,586

2021 2020

5. Property, Plant and Equipment

Furniture and Fittings

Furniture and fittings owned	1,846	1,846
Accumulated depreciation - furniture and fittings owned	(862)	(483)
Total Furniture and Fittings	984	1,363

Total Property, Plant and Equipment

2021 2020

6. Accumulated Funds

Accumulated Funds

Opening Balance	26,712	(7,764)
Accumulated surpluses or (deficits)	(3,454)	34,476
Total Accumulated Funds	23,258	26,712

Total Accumulated Funds

23,258 26,712

7. Commitments

There are no commitments as at 31 March 2021 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2021 (Last year - nil).

9. Related Parties

There were no transactions involving related parties during the financial year. (Last year - nil)

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.