

# Annual REPORT 2022

**Katikati**  
Community Centre



Heart of our community  
*Manawa ō tō tātou hapori*



07 549 0399  
[www.katikaticommunity.nz](http://www.katikaticommunity.nz)

2022 ANNUAL REPORT

# Katikati Community Resource Centre Incorporated

&

# Katikati Community Centre Charitable Trust



Heart of our community  
*Manawa ō tō tātou hapori*



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# Contact Details

<b>Legal Name</b>	<b>Katikati Community Centre Charitable Trust</b>	<b>Katikati Community Resource Centre Incorporated</b>
<b>Charity Registration Number</b>	CC59674	CC21919
<b>Entity type</b>	Registered charity	Incorporated and registered charity
<b>Date Founded</b>	18 November 2022	13 May 1993
<b>GST number</b>	135-358-835	061-308-830
<b>Incorporated Society No.</b>	50100992	501666
<b>NZBN</b>	942 905 050 3728	942 904 265 2847

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**Or:** Donna Hannah, Operations Manager

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**Instagram:** [katikaticommunity](https://www.instagram.com/katikaticommunity)



# Our Vision

A thriving, connected community

# Our Mission

Weaving people together

**The Katikati Community Centre** has been at the heart of the Community for 29 years, servicing a small but rapidly growing, diverse population.

It is an information, support and activity centre linking our rural community with social and health services and provides a broad range of programmes and activities. These include after-school and school holiday programmes, adult and community education classes, programmes for seniors and a focus on helping youth achieve their potential. The programmes and activities are well-attended, and well-loved by the community.

As the population grows and demographics change, so do the needs of the community. Katikati Community Centre has demonstrated its ability to be flexible in the way it works and serves the community. We want to ensure that the Katikati Community Centre has a bright future and remains at the heart of the Katikati community for as long as it is wanted and needed.

## Governance Board – Trust

Katikati Community Centre Charitable Trust currently had four board members plus an Advisory Board member in 2022, that constitute our governance board, including three executive officer positions: chairman, secretary and treasurer.

## Governance Board – Incorporated Society

Katikati Community Resource Centre currently had six board members that constitute our governance board, including three executive officer positions: chairman, secretary and treasurer.

## Operational Structure

Katikati Community Centre Charitable Trust is run by a team of eight FTE paid employees:- a manager, an operations manager, business administrator, a team leader, a room bookings and adult education coordinator, an information and advice officer, and two community connectors. The centre also employs over 20 part-time/casual staff to assist with the delivery of its programmes.

The Poutama Pathways to employment programme is run by three FTE paid employees and one part-time employee:- a team leader(2023), a careers coach, a youth employment coach, a youth development coach and a youth activities connector.

# Our Vision

A thriving, connected community

A community that embraces diversity, where everybody has access to the support and the services that they need, are connected to each other, and feel like an integral part of the community.



# Our Mission

Weaving people together

Having strong connections and links to the community, working together to enhance the delivery of service, and creating opportunities for people to connect across the community.

# Our Purpose

A caring, not-for-profit, organisation providing accessible, accountable, high-quality information, services, and programmes to meet the diverse needs of the Katikati Community in the areas of health, education, employment and well-being.



# Board Chair Report 2022

My report this year will be short as I do not want to pre-empt what you will read in the sections on each of our services.

In 2022, we continued to see some remnants of the impact of Covid as visitors were reluctant to return in their pre-Covid numbers. This was to be expected as mask wearing and anxiety over interactions with other people remained for most of the year. Nevertheless, as the community became more comfortable getting out and about, we have seen a return to previous levels in our activities. Our connector service continued to provide welcome support to those in need in the community and we are grateful to have received continued support from the Ministry of Social Development to provide this service.



One major activity last year was our first intake in Poutama Pathways, our program to assist youth into employment or further education, developed and delivered in partnership with Te Rūnanga o Ngāi Tamawaharua. Our first intake during 2022 was successful for those rangatahi and for our community. Our thanks go to Pauli Surtees and the Poutama staff for the hard work they undertook to ensure that we were able to start well and learn how to improve our processes for our 2023 intakes.

Starting this new service meant that we had additional staff added into our team which added complexity to our organisation. To provide organisational support we welcomed Donna Hannah into the team as our Operations Manager. She has been instrumental in providing support to our centre team during a period of change and growth.

The move to the Charitable Trust has taken much longer and was more complex than anticipated and, although we moved our contracts and assets over to the Trust mid-year, we were unable to close the Society until the 2022 financials were completed. This remains to be done this year.

# Board Chair Report (continued)

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As a board we remain committed to the purpose of the Charitable Trust. Namely, to be beneficial to the community of the Katikati/Waihi Beach ward by:-

- ✿ Delivering valued services and activities to provide additional support to, and development of, youth in the local area
- ✿ Providing a neutral trustworthy place where individuals and other groups can find activities and space to develop for the good of the community
- ✿ Delivering activities, information, and support for individual development and wellbeing
- ✿ Promoting cultural inclusion and participation through our activities and services
- ✿ Developing effective partnerships with other stakeholders to weave a resilient and socially connected community
- ✿ Delivering services, in line with other stakeholders, which achieve planned outcomes.

As Board Chair I would like to thank all the Board members for their support and commitment in 2022. Finally, the Board would like to thank all our staff, volunteers and visitors for the support given during 2022. All our staff and volunteers made significant contributions to our Centre and our ability to successfully run our services through the continued volatility of 2022. I am sure that the team at the Centre will successfully achieve the plans for the Centre and our services in 2023 and beyond.

Zinta Krumins  
**Board Chair**



# Manager's Report 2022

2022 was the third year of the pandemic and its impacts were still evident. We had to close the doors at the centre for a week due to a limited capacity to operate and during the year our community services team leader Jan De Faye had to continually find ways of working that met Covid-19 restrictions. Fortunately, our reception remained open to all and Robyn and Laura were able to continue welcoming those needing information and assistance.



During 2022 we welcomed our new ACE Coordinator Carol Adams who has been busy in the community education space and getting to know our regular room users. We also welcomed new OSCAR coordinators Karen Verbeek and Shereen Boysen into our community services team at the beginning of the year prior to the lockdown. There is a strong service focus to the after school and school holiday programs supporting parents and tamariki in our community and more so with the strict requirements for operating during a pandemic.

Our Community Connector team grew to meet the demands of providing a Covid welfare response to those in isolation and helping people in our community access the support they need. Sjaan Rounds started as an administrator joining community connector Angela Wallace and counsellor Suzanne Daly. As well as the day to day demands for the connector team, they have operated after hours and weekend services since 2022 to support people who are isolating in the community by providing food and necessities.

Our youth social worker Darinee Turnwald ran group therapy work in schools with Ministry of Education support as well as youth at risk counselling. Our local schools value the work Darinee has been delivering and we hope that a collaborative partnership with our schools will ensure that funding continues.

Previous research and work in the youth space culminated in the community centre receiving substantial government funding for a youth into employment programme. He Poutama Rangatahi (HPR) is a government funded initiative to boost economic development regionally by tapping into the rich resource of our rangatahi and working with them and employers regionally to build a sustainable workforce.

# Manager's Report (continued)

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HPR funding enabled us to engage new youth coaches Shaun Tata, Elizabeth McCafferty and Tim Spurgeon, and our activities connector Filipe Vakasiuola. The Poutama team operate an activities-based programme from our new main road site in the old BNZ building.

As well as the changing environment and way of working we faced through Covid-19, we had internal challenges as we grew as an organisation. Towards the end of the year the board recognised the need to expand the management team and appointed an operations manager to the community centre. Donna Hannah, along with our business administrator Sally Goodyear are the administrative backbone for community and social services delivered at the community centre.

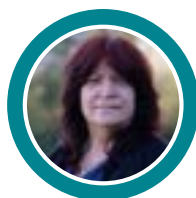
Thanks to all our board members and staff, past and present, and to our supporters and funders. Although Katikati is a thriving connected community, for some it's regionally challenged, with poor transport connections and a lack of local services and government representation. It is a place where it's hard to believe that it's easy to fall between the cracks unnoticed. Our outreach as community and social service providers, and as community partners working together make a difference in people's lives. Whether your contribution in 2022 was large or small it is much appreciated, and we thank all of you for helping us to make that difference.

**Pauli Surtees**  
**Centre Manager**

# Our Team



**Pauli Surtees**  
Centre Manager



**Donna Hannah**  
Operations Manager

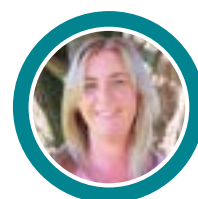
## Reception



**Robyn Walters**



**Laura Te**



**Sonya Mischewski**  
(2023)

## Community Connectors



**Angela Wallace**



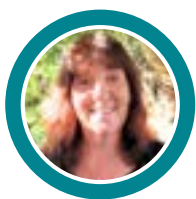
**Sjaan Rounds**



**Suzanne Daly**  
(Counsellor)



**Jan de Faye**  
Team Leader



**Rochelle Morrow**  
School Holiday Programme  
(2023)



**Carol Adams**  
Adult Education



**Darinee Turnwald**  
Youth Social Worker



**Tanya Hunter**  
After-School Care



**Sally Goodyear**  
Business Admin



**Poutama Team**



**Fiona Edwards**  
(2023)



**Elizabeth McCafferty**



**Shaun Tata**



**Tim Spurgeon**



**Felipe Vakasiuola**

# Our Boards

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## Katikati Community Centre Charitable Trust Board Members



**Zinta Krumins**  
(Chair)



**Lucy Vallely**



**Nicky Austin**

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## Katikati Community Resource Centre Incorporated Board Members



**Clive Lock**



**Chad Dick**



**Mike Williams**

# Katikids

## After-School Care



In partnership with the Katikati Primary School, after-school care is provided at the school until 5.30pm each evening after school. The programme has run for many years and its philosophy has always had a focus on self-esteem, a sense of achievement, fun and an awareness of the environment in a culturally sensitive way. It provides interesting and stimulating activities at an affordable cost. The programme is OSCAR accredited so WINZ subsidies are available.

The afternoon starts with a nutritious afternoon tea, followed by lots of fun activities including swimming in terms 1 and 4, plus movies and popcorn, cooking, lots of crafts and fun games outside.

Numbers were very low for 2022 post COVID-19, averaging 11 children per day. This reflects the general trend nationally for low attendance at schools. On the positive side, this meant more one-on-one time with staff for the children as we always have a minimum of 2 staff on duty for safety reasons.

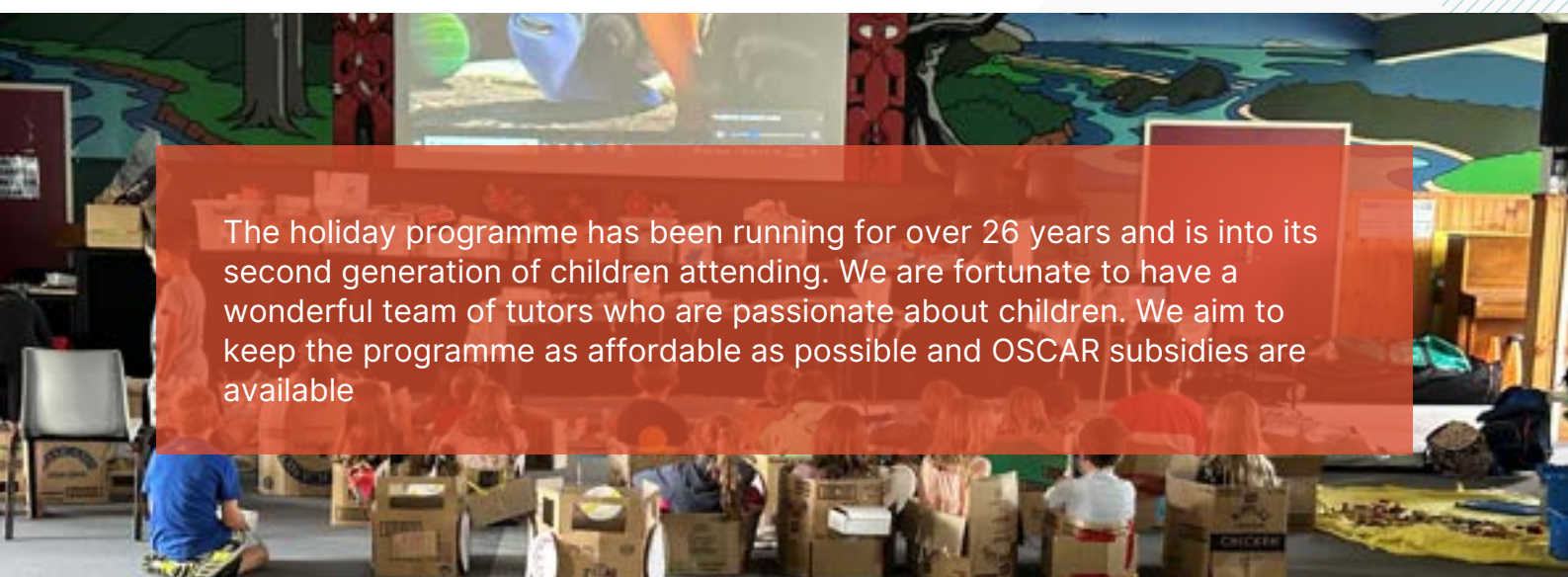


# School Holiday Programme



The school holiday programme is for children aged five to 14 and offers a variety of fun-filled activities which are different each day run by a group of fantastic Tutors. These include daily sporting activities and games, a choice of daily art and craft activities, trips, horse riding, and exploring local attractions.

The Katikati community offers lots of support to our programme. Katikati College and Katikati Primary School allows us the use of their food tech rooms for yummy creations, their Action Centre and gym for a variety of sports and the hall for our popular art and craft creations. Hume Pack n Cool supply cardboard and fruit to the programme, the Katikati Library IT hub host kid's movies and various other activities. We also team up with the Katikati Toy Library to use their toys and ride-on cars which the boys especially love.

A group of children are sitting on cardboard boxes in a room, engaged in an activity. The room has colorful murals on the walls and a large screen displaying a game. The children are wearing blue shirts and are looking towards the screen.

The holiday programme has been running for over 26 years and is into its second generation of children attending. We are fortunate to have a wonderful team of tutors who are passionate about children. We aim to keep the programme as affordable as possible and OSCAR subsidies are available

# Poutama - Pathways to Employment

With an ageing population and a smaller workforce relative to our retired population, social and economic participation of young adults is a priority for our community. Ensuring that young people make a successful transition from school to further education or employment and into adulthood is fundamental to their development and contribution to the economy of the wider region. Katikati is fortunate to have a substantial investment in our community with He Poutama Rangatahi funding to support young people into further education and employment.

Our Youth Careers Coach Shaun Tata facilitates an activities based Poutama Pathway development programme which runs over 13 weeks and includes career and personal development modules, volunteer and work experience, and individual goal setting for further education or employment. The first intake was September 2022 and there are 2-3 intakes per year depending on demand. Rangatahi are challenged in physical and mental activities designed to develop the employability skills essential for successful transitioning into the adult working environment.

Our Youth Employment Coach Tim Spurgeon provides mentoring and supports rangatahi on their journey to help them achieve their tailored pathway plan into education, employment, or training. This can include career advice, goal setting, CV writing, driver's licences, setting up interviews, filling out application forms, making appointments, job seeking, and scholarships. Not all rangatahi will need to complete the 13-week course as Tim provides pathways with 1-1 coaching and support to transition directly into further education and employment for those who are ready.



Our Youth Development Coach Elizabeth McCafferty oversees the pastoral care and health programmes. Elizabeth maintains contact with rangatahi and their whanau for up to a year as part of the wrap around pastoral care. As a senior practitioner, Elizabeth also works one on one with rangatahi who may be struggling with anxiety or other personal issues and supports them in developing strategies for success.

# Poutama - Pathways to Employment (Continued)

Our Activities Connector Filipe Vakasiuola creates activities and opportunities for young people to come together and he supports rangatahi on the Poutama programme.

Outcomes for rangatahi are further education, on the job training, and employment. Each pathway will be different and a focus for our coaches is the wider relationships and aspirations of rangatahi as they navigate the skill building and decision making involved in the journey. Pastoral care is a feature of the Poutama programme during the course and also with our employment coach in the workplace supporting employees and employers.

A strength of Poutama are the partnerships that build connections. We partner with mana whenua and hapū through engagement and partnership with Te Rūnanga o Ngāi Tamawhariua. We value the efforts of our local primary and secondary schools in a post-COVID-19 environment, and we continue to find ways to work in partnership supporting tamariki and rangatahi. We are building strong relationships with employers who understand the value of young people being work ready, and who are prepared to support them.

Poutama Pathways into Employment is an investment in the Katikati region made possible by those who carried out the original Hearts and Minds research, Community Centre youth initiatives, Katikati Taiao who supported a pilot programme with Melody Lamb, and Melody who succeeded in that pilot as a forerunner for Poutama, all of our community partners who provided letters of support, our Poutama programme partner Te Rūnanga o Ngāi Tamawhariua, and the MSD Agency He Poutama Rangatahi who fund this initiative.



# Adult Education

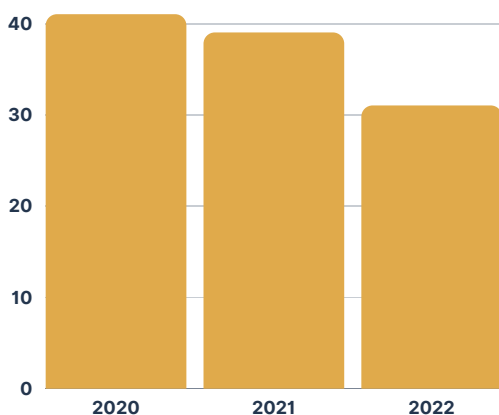
Our Adult Education coordinator had a very challenging year in 2022 trying to work within COVID-19 restrictions. Some courses were able to go ahead via Zoom, but the majority of courses in Terms 1 and 2 had to be cancelled. In general, people were being very cautious so, even when face-to-face courses were able to be resumed, attendance was very low. Attendance picked up in the second half of the year, and 2023 is looking to be a good year with attendance back to near normal levels.



### Antenatal courses

2020	2021	2022
3	4	2

**No. of funded courses provided**



**Stress and Anxiety** could only go ahead in Term 4.

**Computer Basics** in Term 4

**Te Reo** was offered via Zoom but had unusually low numbers in Terms 1 (4 attendees) and 2 (3 attendees). Term 3 picked up (6 attendees) and Term 4 boomed to 16 (2023 term one is over 20)

**Training Opportunities** could only go ahead in Term 3

# Wise & Wonderful



Now firmly established as one of our core activities, this fun programme runs every Tuesday afternoon for our seniors. It provides entertainment, card games, bingo, quizzes, guest speakers, gentle exercise and shared afternoon tea. It is self-funding with members making a gold coin donation each week, raffles organised by the committee and other fund raisers throughout the year.



During 2022 the programme was only able to run for 28 weeks due to COVID-19 putting a hold on activities for a period of two and a half months. On average 27 seniors attend each week.

We are fortunate this programme is run by three dedicated committee members and their volunteers, with a total of 700 volunteer hours completed by them in 2022.

# Youth At Risk

Kia ora,

I have seen 62 rangatahi and tamariki last year (25 tamariki and 37 rangatahi- 5 did not engage) The main issue clients had was anxiety (generalized anxiety/social anxiety, OCD, Panic attacks, PTSD) which impacts their daily life ie 31 of my clients are missing school each week due to anxiety. Some are not attending school at all. Additional issues clients had were feeling isolated, depressed, having suicidal ideation, are self-harming, worry a lot, and are less engaged at school. Many have witnessed family harm or have had a traumatic event. Almost all of my clients I am currently working with or I have closed, have improved school attendance, reduced or stopped self-harming, feel more connected to their community and feel happier. I made 3 referrals to CAMHS for youth who were suicidal and had a detailed suicide plan.

Due to the significant number of client's I was seeing with anxiety I created 'Calmer' a 6 week programme focused on teaching Katikati College students how to manage anxiety and increase wellbeing. I facilitated the course for Year 7 & 8 (7 students) and Year 9 & 10 (6 students) in Term 2 and 3. The majority of students in the programme reported improvement with their anxiety. One key reason for running 'Calmer' was to help with preventing future poor school attendance due to anxiety.

At the beginning of the year we received funding from the Ministry of Education for me to see primary school aged children. Stephanie Burgess from Te Rūnanga o Ngāi Tamawaharua and I co created 'Te Kete Hinengaro' a seven-week programme for 8 students from Katikati Primary School which we facilitated in Term 3. 'Te Kete Hinengaro' was designed to build on social skills, self-esteem, resilience and manaakitanga towards others by helping students identify strategies students can use when strong emotions arise. I ran a similar programme 'Calmer and Kind' at Pahoia School for 4 students in Term 3. In the 4th term I started seeing tamariki at the Katikati Primary School once a week as this was easier for parents.

The 4 year funding contract for rangatahi finishes June 2023

Nga mihi

Darinee Turnwald (BSW Hon, Dip Nat)

Tamariki and Rangatahi Therapeutic Support Services

**32** have social anxiety, generalised anxiety, or OCD

**12** had depression

**3** referred to CAMHS due to having a suicide plan

**11** had trauma – mainly family harm

**1** had just disclosed sexual abuse to parent - supported parent - referral to Tautokomai

**31** students were taking time off school because of anxiety

**11** had suicidal ideation

**12** were self harming

**1** was a first-time disclosure of sexual abuse

**1** Report of Concern to Oranga Tamariki



# Community Connector Report

## Western Bay of Plenty Community Connectors



125 Community Connector positions were established by the Ministry of Social Development within the community and throughout the country to focus on helping people connect with the services they need to support recovery post COVID-19.

The positions are based within existing NGOs who are already working to provide social services to vulnerable communities, and the model is a holistic, strengths-based initiative that builds on already successful navigator models in the social services sector.

Community Connectors assist people to get the information and access they need from multiple government agencies and service providers.

By providing Connector Services Katikati Community Centre is contributing towards the following Ministry of Social Development outcomes:

- ✿ New Zealanders get the support they require
- ✿ New Zealanders are resilient and live in inclusive and supportive communities
- ✿ New Zealanders participate positively in society and reach their potential
- ✿ New Zealanders in isolation are getting the support they require while in isolation and transition from self-isolation (variation 31/1/22)

# Community Connector Report

The role of a Community Connector is determined by the needs of the people and whānau they are helping and comprises some (or all) of the following activities:

- \* Supporting people & whānau
- \* Supporting communities
- \* Supporting other providers and stakeholders

The Community Connection service takes an active approach to ensuring people needing help can access information, support and services across multiple government agencies and service providers. Supporting the welfare needs of individuals and whānau to keep them safe while isolating at home / in the community.

## The Community Connector Team

The team consists of Community Connector Angela Wallace and Connector Administrator Sjaan Rounds with Counsellor Suzzane Daly on site for 1 day per week.



**409**

**Whanau supported**

Over 2022 the team helped 409 people. People seeking help came to us in a number of ways – some were referred by support agencies, some had heard from a friend or family member about the service or seen our ads in the local newspaper. And some of our clients simply walked into the Centre seeking help.



**105**

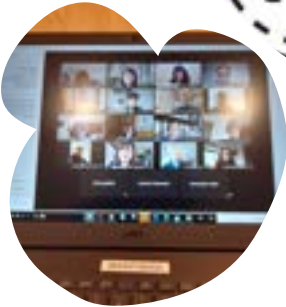
**COVID-19 isolation support cases**

During the 2022 COVID-19 Omicron wave the team were kept busy with isolation support, delivering essential items including frozen meals, infant nappies and formula and pet food to families who were isolating in their homes. A key part of the Katikati Covid Response Team, the Connector service operated 7 days per week during 2022.

# Community Connector Report

Katikati COVID-19 Response Team

COVID-19 Isolation support



Need a Hand Directory 2022 Edition



Counsellors' Connection Hui & Directory

KaiGo Food Rescue Steering Group Member

Katikati Strengthening Communities Member



Gift of Groceries 2022 Distributor

167



Guests at the Katikati Community Christmas Lunch



1257

Katikati Community Breakfast



09

Total Mobility & Accessibility Concession Assessments



61

People received free dental care at Trinity Koha Dental clinic



# Community Connector Report

## Discretionary Funding

This fund can be accessed by anyone in the community when all other options of financial support, including Work and Income support services, have been exhausted and existing policies, initiatives, services, or funding does not provide the necessary support needed; or where there is a time critical imperative that prevents other options being fully explored. This funding is for immediate hardship, especially where someone may not be entitled to receive support from the Ministry of Social Development.



**\$35,000**

discretionary funding was used to meet essential needs of people in Katikati and Waihi Beach.

In 2022

## Identified areas of highest need



Discretionary funding can be used for, but not limited to, for the following hardship needs:

- Essential items i.e. food & hygiene
- Utilities ie. phone bill, internet or phone data expenses and power bills
- Medical needs ie. doctors' bills and prescriptions
- General household items ie. clothing, blankets and bedding
- Rent arrears
- Transportation costs ie. Medical appointments and arranging delivery or collection of items
- Education needs ie. uniform, stationery, activity packs.



**MINISTRY OF SOCIAL DEVELOPMENT**

TE MANATŪ WHAKAHIATO ORA

# Thank you comments

"Thank you for the support we received as a family. It's like an angel sent yesterday was really awesome service. I'm smack aww of the great help you guys provided"

"Thanks for everything you did with the furniture and bedding and everything."

"I would like to congratulate Katikati Community Centre for the selection of their staff who always welcome you with a brilliant smile and their willingness to help."

And thanks again, I really appreciate all that you've done for us! Huge weight off me at a very testing time!

Hi A!  
Thank you from the bottom of my heart for the invitations to be a part of the Christmas celebrations today. We enjoyed the very bit of today's celebrations. My kids were overjoyed and so happy to have their gifts from Santa. So very pleased to Katikati community center and the staffs for the efforts to makes us to have a good time. As it's our first Christmas in newzealand all I can say is we are thruly blessed and overjoyed! May you and your loved once have a blessed Christmas! Thank you Katikati community center!  
Kinds regards!  
SS

"Thank you so much. You guys are doing a fantastic job!!"

Nga mihi Saan. Thank you for the invite to share with the Community for Christmas Dinner. It was a beautiful atmosphere and the food was great. SANTAS ELVES (volunteers so cheerful and helpful. Thanks to the Lions, the Foodhub, and all the awesome elves. M

Kia Ora Angela,  
It was an awesome event, you should be very proud.  
Ngā Mihi &Meri Kirihimete, L



# Carbon Footprint Statement

## Interpretation and comparison with previous periods

The 2022 carbon footprint for Katikati Community Centre is 12.69 t CO<sub>2</sub>e, compared to the 2021 footprint of 11.92t CO<sub>2</sub>e.

*We are very fortunate to have BayTrust and Tadpole supporting us on our journey to measure and reduce our carbon footprint. Here is an excerpt from Tadpole's 2022 report.*

Emissions for 2022 were predominantly from employee commuting (42% of total emissions) and transport fuels (30.4% of total emissions). 10.3% of emissions were from purchased electricity (Scope 2). The remaining 59.3% of emissions were from indirect (Scope 3) sources, and included emissions from Staff commuting (42%), Private vehicle use by staff and trustees (9%), Hired vehicles (6.2%) with Landfill waste and Composted waste combined contributing 2.2%.

In 2021 there were no direct (Scope 1) GHG emissions. Scope 2 emissions from the use of purchased electricity account for just over 1% with the remaining 64% of emissions coming from Scope 3 emission sources - staff commuting to work (60%), private car use (16% total emissions), hired buses (11%) and disposal of waste and air travel (2% combined).

There has been an increase in the 2022 footprint compared to 2021 when it was first measured, as Table 5 demonstrates.



Scope	Emissions Category	2022	2021
1	Direct GHG Emissions	3.86	0.00
2	Indirect GHG Emissions From Imported Energy (Location Based)	1.30	1.23
3	Indirect GHG Emissions From Transportation & Distribution	7.26	10.45
	Indirect GHG Emissions From Products & Services used by the Organization	0.27	0.24
	Indirect GHG Emissions From the use of Products sold by the organization	0.00	0.00
	Indirect GHG Emissions From other sources	0.00	0.00
<b>Total Gross GHG Emissions</b>		<b>12.69</b>	<b>11.92</b>
GHG Removals		0.00	0.00
Carbon Credits/Offsets Purchased		0.00	0.00
<b>Total Net GHG Emissions</b>		<b>12.69</b>	<b>11.92</b>

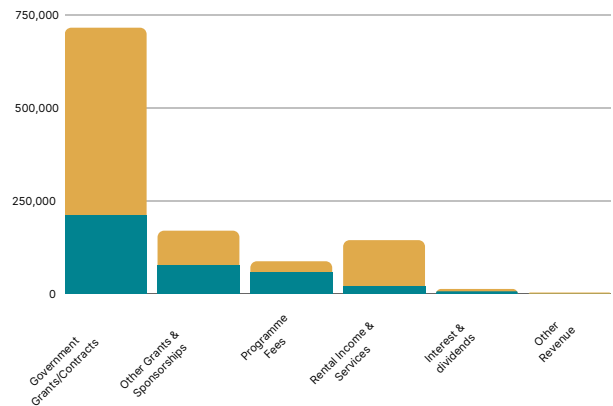
Table 5. GHG Emissions 2022 vs 2021

# Where does our revenue come from?

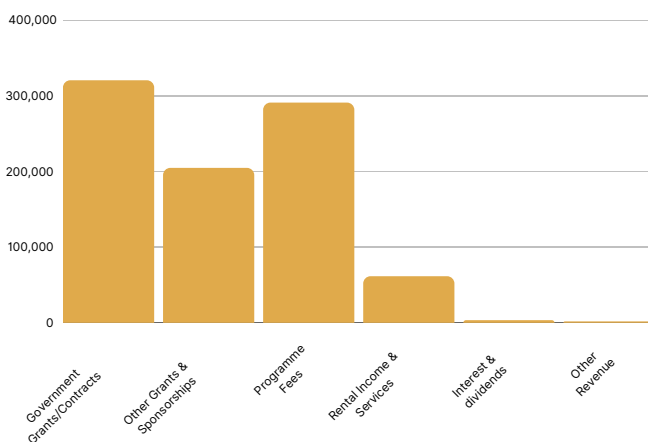
## 2022 - \$1,132,923

	Society	Trust	Total
Government Grants/Contracts	\$210,568	\$504,306	\$714,874
Other Grants & Sponsorships	\$77,368	\$92,308	\$169,676
Programme Fees	\$58,436	\$29,061	\$87,497
Rental Income & Services	\$20,729	\$123,497	\$144,226
Interest & dividends	\$7,059	\$6,092	\$13,151
Other Revenue	\$590	\$2,909	\$3,499
<b>Total</b>	<b>\$374,750</b>	<b>\$758,173</b>	<b>\$1,132,923</b>

## 2022 Society & Trust Combined



## 2021 Society



## 2021 - \$881,668

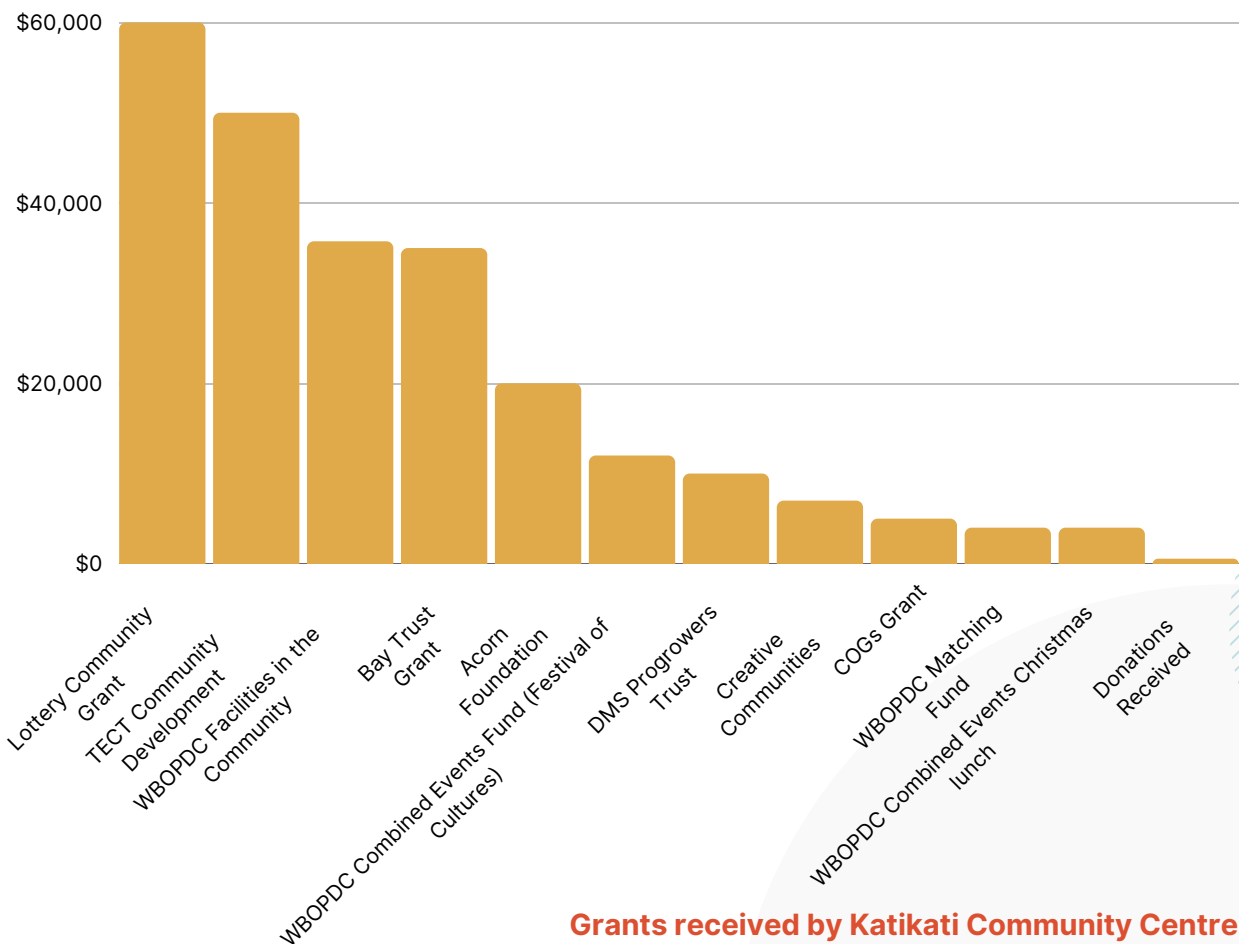
	Society
Government Grants/Contracts	\$320,301
Other Grants & Sponsorships	\$204,506
Programme Fees	\$290,798
Rental Income & Services	\$61,284
Interest & dividends	\$3,197
Other Revenue	\$1,582
<b>Total</b>	<b>\$881,668</b>

# Funders, Sponsors & Supporters

# Thank You

TO OUR WONDERFUL SUPPORTERS!

**Katikati Community Centre is grateful to all our partners for helping us to support our local community**



**Grants received by Katikati Community Centre in 2022 (Trust & Society combined)**

# What they say!



"SPACE has been coming to Katikati Community Centre since 2018, and have now run 6 programmes. It's a perfect venue and flexible for us too. We really appreciate all the support we have from everyone at the Centre to be able to run space in Katikati. The programme offers invaluable support to mums with new babies, feedback from mums is always so positive."

**Ruth**  
**SPACE**

"My name is Debbie and I am a qualified, experienced respiratory nurse, employed by Asthma and Respiratory Management BOP. I come out to Katikati every second Thursday to do a respiratory clinic. We have an appointment system providing free lung function testing (spirometry), education, inhaler reviews, monitoring progress, assessing response to treatment and more."

**Debbie**  
**Asthma & Respiratory**  
**Management BOP**



"It's great to be involved with the Katikati community and assist and support customers with their dealings with IRD"

**Mary Bradley**  
**Inland Revenue**  
**Department**

"I have been coming to the Resource Centre for 26 years as a Podiatrist. I have always found the staff helpful, and accommodating and find it a happy and professional outfit to deal with. The centre is always looking for ways to improve their service to both me as a contractor and to the community in general. The facilities are kept up-to-date, modern and clean. I have always enjoyed my day in Katikati."

**Thanks**  
**Wendy Salmon**  
**Footfocus Podiatry**



# What they say!

"We stop every day at the Community Centre, love the friendliness, it makes our day. The ladies are wonderful."  
Sandy & Noel Cantell  
(Regular walkers who rest on the seat, check in often, volunteer & use some of the centre services)

**Allan McCarthy**  
**Chiropractor**



Bay Financial Mentors - Tau Awhi Noa, is one of New Zealand's largest Financial Mentoring organisations. The service provides one on one mentoring, group education, a total money management programme, and kahukura services to the homeless. Our Mentors work alongside clients and together, they create a plan that allows them to meet their financial obligations, reduce debt, create resilience and achieve the things that are important to them. The service is free, open to all and delivered confidentially and without judgment.

**Jodie**  
**Bay Financial Mentors**



Hi my name is Loretta and I teach first aid courses for Essential First Aid Supplies & Meditrain Bay Of Plenty at the KatiKati Community Centre. The venue is amazing. The staff are brilliant. I love teaching here . ♥  
As a company we have been using this facility for over 20 years & the venue is awesome for our teaching needs along with friendly staff ☺

**Loretta**  
**Meditrain**



Jo Wolfenden & Lynne Goddard from Earhealth. Jo has recently retired after coming to the Centre for many years. We now welcome Lynne who is taking on the provision of Earhealth services.

**Lynne Goddard**  
**Earhealth Ltd**

# Funders

Katikati Community Centre Charitable Trust

**THANK YOU** to all our funders for their continued support which allows us to keep running our awesome programmes and work within the Katikati Community.



Western Bay of Plenty District



# Supporters

Katikati Community Centre Charitable Trust



# 2022 Performance Report's for the

**Katikati Community  
Centre Charitable Trust**

**&**

**Katikati Community  
Resource Centre  
Incorporated Society**

**prepared by:**

**Ivan Martinovich of  
Our Accountant**

**audited by:**

**Daryl Bonney of  
Invisible Office Chartered  
Accountants.**

**To follow are a selection of pages from the  
2022 Performance Reports.**

**To view the full performance report,  
please visit our website: [www.katikaticommunity.nz](http://www.katikaticommunity.nz)**



# Statement of Service Performance

## "What did we do?" and "When did we do it?"

**The Katikati Community Centre has been at the heart of the community for nearly 30 years, servicing a small but rapidly growing, diverse population.**

Katikati Community Centre is an information, support and activity centre linking our rural community with social and health services and a range of programmes and activities. These include after school and school holiday programmes, adult and community education classes, senior programmes, and engagement with youth. Our main services and programme outcomes are:

### INFORMATION ADVISORY SERVICES

Provide up-to-date, complete, and relevant information to the community with links to service providers, community support groups and health professionals.

	2022	2021
General information and advice provided in-person and on the phone	9363	6832

### COMMUNITY PROGRAMMES

Increase the ability of families/whanau and individuals to meet their own personal and social needs thus improving the community health and wellbeing.

	2022	2021
Average number of people at the weekly Wise and Wonderful programme for seniors	27	28
Number of Antenatal courses offered	2	4
Total number of room bookings (external user bookings)	1,248	1454
Total room booking hours (external user bookings)	10,511	6286
Total community van enquiries	1,490	829
Total number of people engaged with Community Connector service	409	150

# Statement of Service Performance

## CHILDREN & YOUTH SERVICES

Work with youth to improve life outcomes in the areas of health, education and social outcomes resulting in young people feeling stronger, more connected to, and supported by their communities.

Provide after-school care and holiday programmes for working parents where children are encouraged to have a go at new activities to learn valuable social skills, the importance of helping others, build self-esteem and self-confidence.

	2022	2021
Average daily number of children at school holiday programme (annual average)	50	54
Average daily number of children at after school care programme	12	20
Total number of youths engaged in Youth-at-risk counselling	62	20
Average daily number of youths attending sports-based breakaway programme	11	15
Total number of youths engaged in youth employment programme	9	48

## ADULT EDUCATION

Provide Tertiary Education funded courses that raise foundation skills, strengthen social cohesion and enhance the learners' ability to participate in society and economic life. The courses have a strong focus on digital literacy, Te Reo, NZ Sign Language and English as a second language

	2022	2021
Total number of TEC funded courses offered	26	39
Total number of participants in TEC funded courses	151	329

# Statement of Financial Performance

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

**Katikati Community Centre Charitable Trust**

**As at 31 December 2022**

Account	Notes	2022
<b>REVENUE</b>		
Donation, Grants & similar revenue	1	567,545
Revenue from providing goods or services	1	152,558
Interest & dividends	1	6,092
Other revenue	1	2,909
<b>Total Revenue</b>		<b>729,104</b>
<b>EXPENSES</b>		
Volunteer and employee related costs	2	473,648
Costs related to providing goods or service	2	242,580
Depreciation		8,944
<b>Total Expenses</b>		<b>725,173</b>
<b>Surplus/(Deficit) for the Year</b>		<b>3,931</b>

— The notes and statement of accounting policies form part of and should be read in conjunction with this statement. —

# Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

## Katikati Community Centre Charitable Trust

As at 31 December 2022

Assets	2022
<b>CURRENT ASSETS</b>	
Bank accounts and cash	309,880
Westpac Term Deposits	447,593
Debtors and prepayments	11,453
<b>Total Current Assets</b>	<b>768,925</b>
<b>NON-CURRENT ASSETS</b>	
Property, Plant & Equipment	436,915
Investments	5,000
Total Non-Current Assets	441,915
<b>Total Assets</b>	<b>1,210,840</b>
Liabilities	2022
<b>CURRENT LIABILITIES</b>	
Creditors and accrued expenses	29,545
Income in Advance	504,367
GST	25,984
Employee costs payable	46,708
Unused grants not delivered	31,950
<b>Total Current Liabilities</b>	<b>638,554</b>
<b>Total Liabilities</b>	<b>638,554</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>	<b>572,286</b>
<b>ACCUMULATED FUNDS</b>	
Accumulated surpluses or (deficits)	3,931
Gift Received - Katikati Community Centre	569,325
Revaluation Reserves	(970)
<b>Total Accumulated Funds</b>	<b>572,286</b>

The notes and statement of accounting policies form part of and should be read in conjunction with this statement.

# Statement of Cash Flows

## Katikati Community Centre Charitable Trust

As at 31 December 2022

	2022
<b>Cash Flows</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Grants, contracts, sponsorship and donations	1,212,442
Programme fees	51,445
Payments to suppliers	(536,754)
Dividends and interest received	6,092
Rent income	26,758
<b>Net cash flows from operating activities</b>	<b>759,983</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from sale of investments	-
Payment for property, plant and equipment	(2,510)
<b>Total cash flows from investing activities</b>	<b>(2,510)</b>
<b>CASH FLOWS FROM FINANCIALS ACTIVITIES</b>	
Proceeds from financing activities	-
Payments for financing activities	-
<b>Total cash flows from financials activities</b>	<b>-</b>
<b>Net cash flows</b>	<b>757,473</b>
<b>CASH AND CASH EQUIVALENTS</b>	
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	757,473
<b>Net cash flows</b>	<b>757,473</b>

— The notes and statement of accounting policies form part of and should be read in conjunction with this statement. —

# Statement of Accounting Policies

## "How did we do our accounting?"

### Katikati Community Centre Charitable Trust As at 31 December 2022

#### 1. Statement of Accounting Policies

##### 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.

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

**Trade Receivables:** Trade receivables are recognised at estimated realisable value.

**Investments:** Investments are stated at Market Value as at Balance Date each year.

**Property, Plant & Equipment:** Property, plant and equipment are recorded at cost less accumulated depreciation.

**Depreciation:** Depreciation has been calculated to allocate the cost of the assets over the estimated useful lives, as shown in the depreciation schedule.

**GST:** The Katikati Community Centre Charitable Trust 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 (please see changes in accounting policies).

**Income Tax:** Katikati Community Centre Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**Grants:** Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

#### 2. Changes in Accounting Policies

This is the first year of operating.

#### 3. Commitments

There are no commitments as at 31 December 2022.

#### 4. Contingent Liabilities and Guarantees

The Trust has been advised after balance date that there is a TEC funding repayable amount with Tertiary Education Commission for non-delivery of services. The TEC funding repayable amount is \$31,950 + GST.

#### 5. Related Parties

There were no transactions with Related Parties during the financial year.

#### 6. Ability to Continue Operating.

The entity will continue to operate for the foreseeable future.

# Statement of Financial Performance

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

**Katikati Community Resource Centre**

**As at 31 December 2022**

Account	2022	2021
<b>REVENUE</b>		
Government Grants/Contracts	210,568	320,301
Other Grants & Sponsorship	77,368	204,506
Programme Fees	58,436	290,798
Rental Income & Services	20,729	61,284
Donations	590	1,581
Interest, dividends & other investment revenue	7,059	3,197
<b>Total Revenue</b>	<b>374,751</b>	<b>881,667</b>
<b>EXPENSES</b>		
Operating & Programme Expenses	166,328	238,526
Wage Expenses	296,920	580,168
<b>Total Expenses</b>	<b>463,248</b>	<b>818,694</b>
<b>Net Surplus/(Deficit) before Adjustments</b>	<b>(88,497)</b>	<b>62,973</b>
<b>ADJUSTMENTS</b>		
Depreciation & Loss on Sale	-	14,836
<b>Total Adjustments</b>	<b>-</b>	<b>14,836</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(88,497)</b>	<b>48,137</b>

— The notes and statement of accounting policies form part of and should be read in conjunction with this statement. —

# Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

## Katikati Community Resource Centre

As at 31 December 2022

Assets	31 DEC 2022	31 DEC 2021
<b>CURRENT ASSETS</b>		
Bank accounts and cash	10,321	360,853
Accounts Receivable	-	27,096
Prepayments	-	10,251
Term Deposit	-	47,158
GST Receivable	1,007	-
<b>Total Current Assets</b>	<b>11,328</b>	<b>445,358</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	-	439,000
Investments	-	7,360
<b>Total Non-Current Assets</b>	<b>-</b>	<b>446,360</b>
<b>Total Assets</b>	<b>11,328</b>	<b>891,718</b>
<b>Liabilities</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payables	7,839	43,209
GST Payable	-	10,840
Income in Advance	-	174,968
<b>Total Current Liabilities</b>	<b>7,839</b>	<b>229,016</b>
<b>Total Liabilities</b>	<b>7,839</b>	<b>229,016</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>	<b>3,489</b>	<b>662,702</b>
<b>EQUITY</b>		
Accumulated Funds	572,261	548,539
Revaluation Reserve	553	1,943
Restricted Reserves	-	112,220
Distribution - Katikati Community Centre Charitable Trust	(569,325)	-
<b>Total Equity</b>	<b>3,489</b>	<b>662,702</b>

— The notes and statement of accounting policies form part of and should be read in conjunction with this statement. —



# Statement of Cash Flows

Katikati Community Resource Centre

As at 31 December 2022

	2022	2021
<b>Cash Flows</b>		
<b>OPERATING ACTIVITIES</b>		
Grants, contracts, sponsorship and donations	145,663	531,154
Programme fees	58,436	283,970
Payments to suppliers & employees	(510,465)	(841,038)
Dividends and interest received	2,050	1,419
Rent income	20,729	61,285
<b>Net cash flows from operating activities</b>	<b>(283,587)</b>	<b>36,790</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds from sale of investments	-	21
Payment for property, plant and equipment	(4,350)	(47,238)
Cash distributed to Trust	(109,826)	-
<b>Net Cash Flows from Investing Activities</b>	<b>(114,176)</b>	<b>(47,217)</b>
<b>FINANCING ACTIVITIES</b>		
Other cash items from financing activities	-	-
<b>Net Cash Flows from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net cash flows</b>	<b>(397,763)</b>	<b>(10,427)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
<b>Cash &amp; cash equivalents at beginning of period</b>		
Cash & cash equivalents at beginning of period	408,011	418,459
<b>Total Cash and cash equivalents at beginning of period</b>	<b>408,011</b>	<b>418,459</b>
<b>Cash &amp; cash equivalents at end of period</b>		
Cash & cash equivalents at end of period	10,248	408,011
Total Cash & cash equivalents at end of period	10,248	408,011
Net Cash flows	(397,763)	(10,448)

— The notes and statement of accounting policies form part of and should be read in conjunction with this statement. —

# 2022 Performance Report

Katikati Community Centre Charitable Trust  
For the year ended 31 December 2022

## Auditor's Report

Daryl Bonney

Chartered Accountant

### INDEPENDENT AUDITOR'S REPORT

To the Trustees of Katikati Community Centre Charitable Trust

#### Opinion

I have audited the accompanying performance report of Katikati Community Centre Charitable Trust on pages 7 to 20, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2022, the statement of financial position as at 31 December 2022, the statement of accounting policies and other explanatory information.

In my opinion:

- 1) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- 2) the performance report on pages 7 to 20 presents fairly, in all material respects:
  - a) the entity information for the year ended 31 December 2022;
  - b) the service performance for the year then ended; and
  - c) the financial position of Katikati Community Centre Charitable Trust as at 31 December 2022, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### Basis for Opinion

I conducted my audit 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 Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of my report. I am independent of Katikati Community Centre 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 I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, Katikati Community Centre Charitable Trust.

#### Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- 1) 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;
- 2) the preparation and fair presentation of the performance report which comprises:
  - a) the entity information;
  - b) the statement of service performance; and

# Auditor's Report

Continued...

- c) 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- 3) for such internal control as the Trustees determine is necessary to enable the preparation of a 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 entity for assessing the entity'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 the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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 represents the underlying transactions and events in a manner that achieves fair presentation.

# Auditor's Report

Continued...

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Daryl Bonney  
Auditor / Fellow Chartered Accountant  
Tauranga  
09 May 2023

# 2022 Performance Report

Katikati Community Resource Centre Incorporated  
For the year ended 31 December 2022

## Auditor's Report

Daryl Bonney

Chartered Accountant

### INDEPENDENT AUDITOR'S REPORT

To the Members of Katikati Community Resource Centre Incorporated

#### Opinion

I have audited the accompanying performance report of Katikati Community Resource Centre Incorporated on pages 4 to 26, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2022, the statement of financial position as at 31 December 2022, the statement of accounting policies and other explanatory information.

In my opinion:

- 1) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- 2) the performance report on pages 4 to 26 presents fairly, in all material respects:
  - a) the entity information for the year ended 31 December 2022;
  - b) the service performance for the year then ended; and
  - c) the financial position of Katikati Community Resource Centre Incorporated as at 31 December 2022, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### Basis for Opinion

I conducted my audit 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 Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of my report. I am independent of Katikati Community Resource Centre Incorporated 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 I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, Katikati Community Resource Centre Incorporated.

#### Members' Responsibility for the Performance Report

The Members are responsible on behalf of the entity for:

- 1) 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;
- 2) the preparation and fair presentation of the performance report which comprises:
  - a) the entity information;
  - b) the statement of service performance; and

# Auditor's Report

Continued...

- c) 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- 3) for such Internal control as the Members determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Members are responsible on behalf of the entity for assessing the entity'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 the Members either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Performance Report**

My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 the Members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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 represents the underlying transactions and events in a manner that achieves fair presentation.

# Auditor's Report

Continued...

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Daryl Bonney  
Auditor / Fellow Chartered Accountant  
Tauranga  
09 May 2023

# Looking ahead to 2023

In April we were honoured to be part of the inaugural RSE workers welcome in Katikati. More than 200 RSE workers from local employers were welcomed to Katikati with a pōwhiri at Rereatukahia Marae. A beautiful event with whaikōrero, waiata and kai shared.

Welcome to all our 2023 RSE workers from Fiji, Samoa, Vanuatu, Cook Islands, Tonga, Kiribati, Solomon Islands and Malaysia!

