



Performance Report

Rākau Tautoko Limited
For the year ended 31 March 2022

Prepared by Fairground Ltd



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Entity Information

Rākau Tautoko Limited

For the year ended 31 March 2022

Legal Name of Entity

Rākau Tautoko Limited

Entity Type and Legal Basis

Charitable Company

Registration Number

6135987

Entity's Purpose or Mission

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

Over 2021-2022, we relied heavily on volunteers for The Kai Collective Project, majority of the food parcel packing and distribution was achieved by volunteers. We couldn't have run the project without 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

Auditors

Charity Integrity Audit Ltd - Emily Wren



Approval of Financial Report

Rākau Tautoko Limited

For the year ended 31 March 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2022.

APPROVED

Tracey Wakefield

Date 16 / 12 / 2022.....

Anna-Jane Jacob

Date: 16 / 12 / 2022.....



Statement of Service Performance

Rākau Tautoko Limited

For the year ended 31 March 2022

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

Total Expenses of 2021 - 2022 projects	Net Expenses
Aotearoa Kai Journey	\$524,311.04
Climate Action Plan	\$5,731.62
HEART	\$1,200.00
PAYT focus groups	\$8,616.08
Tamaki WRAP	\$7,333.06
Phenomenal Young Women Wellbeing	\$16,118.75

Community Initiative Project's

- The Aotearoa Kai Journey and COVID19 Response**

This was by far our largest project and focus for this year. Our collective continued throughout this year to support our whānau through the lockdowns. We shifted the structure away from just food distribution and created The Aotearoa Kai Journey to umbrella different food security activations including;

- The Kai Collective
- Kai Central - Online Platform
- App Development
- Urban Gardening
- Workshops and Professional Development

Over 2021, The Kai Collective set up a temporary food hub at the Panmure Community Hall and worked closely with our Taumata organisations (The Good Fale, Te Pera Mahi Oranga Trust, Synergy Project) to set up the infrastructure of three subhubs throughout Maungakiekie-Tāmaki to process high quantities of food. At our peak, we were distributing over 700 x parcels a week through 15 x community groups, organisations and leaders. The highest need peaked through the 104 x day lockdown, we distributed throughout Tāmaki Makaurau a total of 11,297 parcels in that period alone. In 2022, we made the decision to shift away from the volunteering structure that was upholding The Kai Collective after a lot of our community groups began to experience fatigue and advocated for a change in the MSD funding model. As a result, we began to be funded per parcel amounts by MSD and partnered with Supie who stepped in to deliver food directly to hubs and whānau and we shut down our food hub.

As we continued this work, we also advocated for system change for the food sector in partnership with The Good Fale. Incorporating Pasifika appropriate food into our food purchasing, meeting funders regularly, creating an online food directory app for Auckland, running a wellbeing series, and co-designing an online platform for the food security sector.



We would like to thank Foundation North, Ministry of Social Development Food Secure Communities Team, Maungakiekie-Tāmaki Local Board, Auckland Council, Tāmaki Regeneration Company, Lottery Grants Board, Mt Wellington Foundation, Manaia Kalani, Goodman Property, Ormiston Hospital, Uptempo, The Southern Initiative, Givealittle and all of our supporters and volunteers.

- **Phenomenal Young Women**

Phenomenal Young Women worked hard over 2021 online to create some traction with our young women in Maungakiekie-Tāmaki. There were social media competitions, online sessions and gatherings led by two of our amazing youth leaders. However numbers kept dwindling over 2021 and we opted for a shift in activities in 2022, towards one-on-one mentoring for personal development. This shift was supported by our funders Auckland Council's Strategic Partnerships through the Maungakiekie-Tāmaki Local Board and we were provided with an extension through to the end of 2022.

- **Tāmaki WRAP - Kōpae Ōhanga**

Rākau Tautoko was approached by Tāmaki WRAP to coordinate and project manage a free family friendly event to take place in Onehunga in June 2021. The key purposes for the event were; to launch a new Tāmaki WRAP book about the Landscape of Waste in our community, highlight the waste reduction mahi taking place in Maungakiekie-Tāmaki region and educate the public about recycling. We also included rescued kai, fun and games, activities and educational workshops. Throughout the day, we were able to educate the public about correct recycling practices, supported local initiatives and inspired people to explore different ways of reducing their waste.

Capability Building Projects

- **The HEART Movement**

The Taumata of HEART made the collective decision to transition The HEART Movement out of Te Waipuna Puawai and become independent. They approached Rākau Tautoko to support them in doing this. Rākau Tautoko Board Members volunteered their time weekly for many months to support Te Waipuna Puawai and The Taumata with this transition. The work continues into 2022, with hopes to secure funding and create a sustainable movement for Tāmaki and beyond.

- **Riverside Capability Growth**

The Maungakiekie-Tāmaki Local Board continued to support the Riverside community through our Riverside Capability Programme. This support included COVID19 recovery, building a network of community organisations, growing the communication skills of Panamasians (a group of local residents) and development of the Panama Storehouse. We saw an increase of capability in the Panamasians and a desire for them to step into independence, which the group is planning for 2022.



Research Projects

- **Climate Action Plan**

Rākau Tautoko was approached by the Infrastructure and Environmental Services team at Auckland Council to facilitate community engagement workshops with key community stakeholders in Maungakiekie-Tāmaki, to seek feedback about their climate action priorities. We held two online workshops in March 2022 which focused on gathering community input towards identifying goals, barriers and priorities around climate change mitigation and resilience. It was a small group of local experts that made the time to feed into a larger strategy document. The level of insight from our participants was impressive and their knowledge and passion for climate change, the impact on our local environment and communities, and specifics of the priority actions.

- **PAYT Focus Groups**

The Auckland Council Waste Solutions Team sought feedback throughout specific geographical areas on the new Pay as You Throw (PAYT) system that was due to be rolled out and we were tasked to run a series of focus groups with residents with and without experience of the PAYT pilots. Despite being plagued by COVID19 and lockdowns/ traffic light restrictions, we ran the focus groups online, and then an online survey and second series of focus groups online at the beginning of 2022 due to the spike in Omicron cases throughout Auckland. The data collection results informed The Waste Solutions Team on the impact that the PAYT system would have on our most in need whānau in Auckland. This influenced the decisions made around rolling out the system to all of Auckland.



Other Output

Over this year, Rākau Tautoko has:

Community Practitioners and Volunteers

- Supported 13 x Community Development Practitioners in their practice
- Worked alongside many volunteers through The Kai Collective, there were over 50 at different points of the year and we are so grateful for the support and hard work each and every one of them gave to helping our most in need whānau

Connected with and supported 10 x Auckland Geographical Communities in depth;

- Glen Innes
- Manurewa
- Mt Wellington
- Oranga
- Onehunga
- Panmure
- Papakura
- Point England
- Riverside

In addition, we provided food parcels throughout all of Auckland as per need.

Worked alongside 4 x Communities of Interest;

- Family Violence Prevention
- Food Secure Sector
- Waste Reduction and Climate Change
- Women Empowerment

Created or maintained 26 x Collaborations with key entities to further strengthen our community initiatives. More than half of these collaborations were in relation to food security;

- Auckland Council
- Estblshd
- Faith Family Connect / Te Pera Mahi Oranga Trust
- Foaki Nuiean Group
- Kai Collective Leaders
- Kore Hiakai
- Lalaga Trust
- Life Kidz
- Me'a'ofa Fungani Methodist Church
- Panamasians
- Panama Storehouse
- Pan Pacific Network
- Synergy Trust / Beat St
- Tāmaki Budgeting
- Tāmaki Community Development Trust
- Tāmaki Pan-Pasifika Network
- Tāmaki Regeneration Company



- Tāmaki WRAP
- Te Waipuna Puawai
- Te Taumata o HEART
- The Good Fare
- The New Zealand Food Network
- The Tāmaki Cook Island Group
- The University of Auckland
- Tongan Elderly Group
- Upside Mentoring

We also developed a stronger partnership with The Good Fare in our work for The Aotearoa Kai Journey. We want to thank them for the depth of knowledge and innovative practice they brought to the partnership.

Additional information

There was a strong focus on food security this year with a large increase in funding for food parcels and volunteers.

The lockdowns and isolation resulted in crisis levels of food insecurity and the need for support in accessing food became a high priority for the communities that we work to support and in turn, this meant a reduction of other work for several reasons.

Some of our practitioners needed to secure more permanent employment to maintain financial stability in lockdowns so paused their work with us, there was less funding available for community development and engagement due to the lockdowns and drop in revenue, and our own workload intensified with developing as much food security for our most in need whānau in Auckland.

The decision to focus intensely on food insecurity was necessary at the time, and it's now important to focus on building food security and growing autonomy for our communities throughout Aotearoa.



Statement of Financial Performance

Rākau Tautoko Limited

For the year ended 31 March 2022

	NOTES	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	545,387	198,943
Revenue from providing goods or services	1	90,303	186,382
Interest, dividends and other investment revenue	1	187	87
Total Revenue		635,878	385,413
Expenses			
Volunteer and employee related costs	2	13,671	12,320
Costs related to providing goods or service	2	555,810	373,471
Other expenses	2	11,960	3,076
Total Expenses		581,441	388,867
Surplus/(Deficit) for the Year		54,437	(3,454)



This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



Statement of Financial Position

Rākau Tautoko Limited As at 31 March 2022

	NOTES	31 MAR 2022	31 MAR 2021
Assets			
Current Assets			
Bank accounts and cash	3	515,203	114,177
Debtors and prepayments	3	8,625	20,896
Other Current Assets	3	49	49
Total Current Assets		523,877	135,122
Non-Current Assets			
Property, Plant and Equipment	4	34,067	984
Total Non-Current Assets		34,067	984
Total Assets		557,944	136,106
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	480,249	112,848
Total Current Liabilities		480,249	112,848
Total Liabilities		480,249	112,848
Total Assets less Total Liabilities (Net Assets)		77,695	23,258
Accumulated Funds			
Accumulated surpluses or (deficits)	6	77,695	23,258
Total Accumulated Funds		77,695	23,258



This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



Depreciation Schedule

Rākau Tautoko Limited

For the year ended 31 March 2022

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Office Equipment								
Epson Projector	18 Aug 2017	614	216	-	25.00%	54	452	162
Shelving	8 Jan 2018	521	370	-	10.00%	37	188	333
Camera	17 Feb 2020	712	399	-	40.00%	160	473	239
Total Office Equipment		1,847	985	-		250	1,112	734
Website Cost								
Aotearoa Kai - Online Platform	17 Dec 2021	40,000	-	40,000	50.00%	6,667	6,667	33,333
Total Website Cost		40,000	-	40,000		6,667	6,667	33,333
Total		41,847	985	40,000		6,917	7,779	34,068



This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



Statement of Changes in Equity

Rākau Tautoko Limited

For the year ended 31 March 2022

	2022	2021
Equity		
Accumulated Funds		
Opening Balance	23,258	26,712
Increases		
Trustees Income for the Period	54,437	(3,454)
Total Increases	54,437	(3,454)
Total Accumulated Funds	77,695	23,258
Total Equity	77,695	23,258



This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



Statement of Cash Flows

Rākau Tautoko Limited

For the year ended 31 March 2022

	2022	2021
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	896,474	204,691
Receipts from providing goods or services	102,574	163,394
Interest, dividends and other investment receipts	187	113
GST	13,314	(4,958)
Payments to suppliers and employees	(571,523)	(389,332)
Total Cash Flows from Operating Activities	441,027	(26,092)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(40,000)	-
Cash Flows from Other Investing and Financing Activities	(1)	(34)
Total Cash Flows from Investing and Financing Activities	(40,001)	(34)
Net Increase/ (Decrease) in Cash	401,026	(26,126)
Cash Balances		
Cash and cash equivalents at beginning of period	114,177	140,303
Cash and cash equivalents at end of period	515,203	114,177
Net change in cash for period	401,026	(26,126)



This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



Statement of Accounting Policies

Rākau Tautoko Limited

For the year ended 31 March 2022

Basis of Preparation

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

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the company and revenue can be reliably measured.

Fundraising and grants are accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached to the revenue, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donations are recorded as income when the cash is received.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer on delivery of the goods or services and when the amount of revenue can be measured reliably and it is probable that the economic benefits service potential associated with the transaction will flow to the Trust.

Interest income is recognised on an accrual basis.

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

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.

Fixed Assets

Property, plant and equipment are stated at cost less subsequent depreciation and impairment losses.

Depreciation is provided to spread the cost of the asset over the expected useful life of the asset, using a structured method such as straight line or diminishing value. Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Major depreciation rates have been estimated as follows:

Office Equipment 10 -40 %

Web site 50%





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 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donation	46,754	8,674
Grant	498,633	190,269
Total Donations, fundraising and other similar revenue	545,387	198,943
Revenue from providing goods or services		
Admin	52	2,250
Codesign	10,000	15,000
Facilitation	7,500	1,353
Flyer and Mag Deliveries	11,500	-
Interviewing and Research	16,260	12,350
Other Revenue	4,991	18,021
Programme Creation	13,500	35,000
Programme Management	26,500	100,349
Sales	-	1,326
Travel	-	299
Workshop	-	435
Total Revenue from providing goods or services	90,303	186,382
Interest, dividends and other investment revenue		
Interest Income	187	87
Total Interest, dividends and other investment revenue	187	87
	2022	2021

2. Analysis of Expenses

Volunteer and employee related costs		
Subcontractors	10,757	-
Travel - National	2,914	12,320
Total Volunteer and employee related costs	13,671	12,320
Costs related to providing goods or services		
Advertising	820	146
Bad Debts	3,170	-
Bank Fees	21	165
COVID19 Response	385,558	2,838
Entrepreneur Creation Cost	-	3,337
Freight & Courier	247	80
Home Office Expenses	1,694	1,503
Hub Set up costs	-	349
Insurance	1,669	1,518
Kai/Catering	2,105	918
Office Expenses	869	1,173





	2022	2021
Practitioner Expense	90,334	120,538
Printing & Stationery	129	149
Professional Development	761	1,107
Programme Expenses	43,756	235,613
Repairs and Maintenance	36	-
Give a little service fees	612	-
Subscriptions	2,601	147
Venue hire	840	132
Voucher/ Koha	19,651	3,758
Workshop Facilitation Costs	936	-
Total Costs related to providing goods or services	555,810	373,471
Other expenses		
Audit Fees	3,000	-
Consulting & Accounting	2,043	2,698
Depreciation	6,917	379
Total Other expenses	11,960	3,076
	2022	2021

3. Analysis of Assets

Bank accounts and cash		
Admin + Savings	115,154	37,435
Contracts	68,650	49,213
Kai Collective	330,896	25,603
HEART	1	1
Spending	503	1,925
Total Bank accounts and cash	515,203	114,177
Debtors and prepayments		
Accounts Receivable	8,625	20,896
Total Debtors and prepayments	8,625	20,896
Other current assets		
Withholding tax paid	49	49
Total Other current assets	49	49



	2022	2021
4. Property, Plant and Equipment		
Furniture and Fittings		
Furniture and fittings owned	1,846	1,846
Accumulated depreciation - furniture and fittings owned	(1,112)	(862)
Total Furniture and Fittings	734	984
Other fixed assets		
Website Cost	40,000	-
Less accumulated depreciation on website	(6,667)	-
Total Other fixed assets	33,333	-
Total Property, Plant and Equipment	34,067	984
	2022	2021

5. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	-	(1)
Accrual Expenses	3,000	-
Community Project Funds	465,264	114,177
GST Payable (Receivable)	11,986	(1,329)
Total Creditors and accrued expenses	480,249	112,848
	2022	2021

6. Accumulated Funds

Accumulated Funds		
Opening Balance	23,258	26,712
Accumulated surpluses or (deficits)	54,437	(3,454)
Total Accumulated Funds	77,695	23,258
Total Accumulated Funds	77,695	23,258

7. Commitments

There are no commitments as at 31 March 2022 (Last year - Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2022 (Last year - Nil).

9. Related Parties

Payments have been made to relatives of the trustee Tara Moala being Lauren Joe and Simone Joe for admin, contracting, and practitioner work. The total paid in the current year reported is \$13,405. (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.



INDEPENDENT AUDITOR'S REPORT

To the DIRECTORS of the RĀKAU TAUTOKO LIMITED for the year ended 31 March 2022

Report on the Financial Statements

Opinion

We have audited the financial statements contained in the performance report of the RĀKAU TAUTOKO LIMITED on pages 11 to 21, which comprise the statement of financial position as at 31 March 2022, the statement of financial performance, statement of cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion, the financial statements on pages 11 to 21 present fairly the financial position of the RĀKAU TAUTOKO LIMITED as at 31 March 2022 and its financial performance and cash flows for the year ended on that date in accordance with the requirements of Public Benefit Entity Simple Format Reporting – [PBE-SFR-A] (Not-For-Profit) [NFP] Accrual issued in New Zealand (NZ) by the NZ Accounting Standards Board relevant to reporting the financial position, the financial performance and the cash flows.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (NZ ISAs). Our responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation 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 the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have

obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no other relationship with, or interests in, the RĀKAU TAUTOKO LIMITED.

Restriction on responsibility

This report is made solely to the DIRECTORS, as the governance, in accordance with the entity's constitutional requirements. Our audit work has been undertaken so that we might state to the DIRECTORS those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the DIRECTORS as a body, for our audit work, for this report, or for the opinions we have formed.

Other Information

The governance board is responsible for the other information being the entity information and statement of service performance. No assurances on the other information are engaged by us.

Our audit opinion on the financial statements does not cover any assurance of the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



P O Box 217-125, Botany Junction Auckland 2164
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 (09) 232-2668 (027) 568-2538



Governance Board Responsibility for the Financial Statements

The governance board is responsible for determining that the PBE-SFR-A NFP framework is acceptable in the entity's circumstances, for the preparation of financial statements, and for such internal control as the governance board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the RĀKAU TAUTOKO LIMITED is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- ☐ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement

resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ☐ obtain an understanding of internal control relevant to the audit 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.
- ☐ conclude on the appropriateness of the use of the going concern basis of accounting by the board. Based on the audit evidence obtained, no material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, and no assurances are provided for any future events or conditions which may cause the entity to cease to continue as a going concern.
- ☐ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by governance.

We communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Charity Integrity Audit Ltd

Director: Peter Conaglen

Chartered Accountants -South Auckland

16th December 2022

Title	Rākau Tautoko Ltd - Performance Report to sign
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IP: 222.153.28.10



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16 / 12 / 2022

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16 / 12 / 2022

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SIGNED

16 / 12 / 2022

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