



# Performance Report

Rākau Tautoko Limited

For the period 1 April 2022 to 31 March 2023

Prepared by Fairground Ltd



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# Entity Information

## Rākau Tautoko Limited For the year ended 31 March 2023

### 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 other 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

Worked alongside many volunteers through The Kai Collective, this was tightened up from the previous year with about 20 x volunteers supporting food distribution. We are always so grateful for their support.

HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 17 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.

Our young women were privileged to have 10 x mentors volunteer their time in mentoring them over a series of sessions and noho. These valuable relationships were empowering and rich in experiences for our young women.

### 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 - Director  
Tara Moala - Managing Director  
Tracey Wakefield - Director

**Bankers**

Kiwibank

**Accountants**

Fairground Ltd

**Auditors**

Charity Integrity Audit Ltd - Gabriel@charityaudit.nz



# Approval of Financial Report

## Rākau Tautoko Limited For the year ended 31 March 2023

The Directors are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2023.

APPROVED

Tracey Wakefield

Director

Date ..... 16/12/24

Anna-Jane Jacob

Director

Date: ..... 16/12/24



# Statement of Service Performance

## Rākau Tautoko Limited For the year ended 31 March 2023

### 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.

<b>Total Net Expenses for projects</b>	<b>2023</b>	<b>2022</b>
<b>Community Initiative Projects</b>		
Aotearoa Kai Journey	\$377,497.42	\$524,311.04
OPE	\$12,773.93	
Young Women Wellbeing	\$15,375.72	\$16,118.75
Tamaki Wrap		\$7,333.06
PAYT Focus Groups		\$8,616.08
<b>Capability Building</b>		
Magazine Delivery	\$4,200	
Climate Action Plan		\$5,731.62
HEART	\$15,876.87	\$1,200.00
Mana Mouhake	\$550.66	
Riverside	\$22,566.81	
<b>Research &amp; Advocacy</b>		
Climate Action Plan	\$2,321.33	
Inspiring Communities Public Policy	\$1,039.64	
<b>Total expenses</b>	<b>\$470,327.39</b>	<b>\$563,310.55</b>



## Community Initiative Project's

- **The Aotearoa Kai Journey and Kai Sovereignty**

We continued our relationship with Supie to provide food parcels over this year for our community, with ongoing funding from the Ministry of Social Development, we were able to distribute 1,055 food parcels as well as bulk food through our main Kai Collective partners.

We began to encourage our partners to support these whānau to build their independence, and we kick started our urban gardening and chook programme. We decided to split the kai sovereignty work up between ourselves and The Good Fale, who became independent this year to run the online platform and other kai sovereignty projects. For this financial year, we already began working with whānau, mentoring 42 x whānau to create 33 x urban gardens and 9 x chickens in backyards.

We would like to thank Foundation North and the Ministry of Social Development Food Secure Communities Team for their continued support in this project.

- **Ope**

Enviroschool, Tāmaki WRAP and Rākau Tautoko created a new partnership to support local Maungakiekie-Tāmaki schools to engage with the community in the creation of climate action. This began with a wānanga at our local marae where we grew our understanding of what our school and community were passionate about in climate change. Four key kaupapa were created from this wānanga - Climate Action, Gardens, Youth and Indigenous. These kaupapa are now developing into projects for schools and their communities.

- **Young Women Wellbeing**

A retreat for young women in Tāmaki was held this year to grow their confidence and connections with each other. It was a huge success with a lot of fun and engagement had by the young women and their mentors. The young women were paired with local mentors for a series of connections prior to the retreat and then they all joined together for a weekend away.

## Capability Building Projects

- **Magazine Delivery**

Tāmaki Regeneration requested for Rākau Tautoko to fund hold and support local community groups to deliver their magazines as a fundraising opportunity. The Tāmaki Kapa Haka Roopu completed this work as a fundraiser this year.

- **The HEART Movement**

The Taumata of HEART are now independent from Te Waipuna Puawai and are leading the movement through a community-led process. This includes ongoing volunteering at Taumata hui, as well as fund holding for some small Change Agent led activations. Rākau Tautoko is the Research and Design pou holders for the movement.

- **Mana Motuhake**

This is a long term project that will include walking alongside the community of Tāmaki to grow their own mana motuhake through re-indigenising their own regeneration. The project is being supported by The Atlantic Fellows as Tara's social change project and began with a launch this year.

- **Riverside Capability Growth**

We continued to support Panamasians to grow their knowledge and expertise in developing their own legal entity and run their own programmes. This growth has now stepped into their own independence and is now receiving their own funding and implementing their projects independently.



## Research Projects

- **Climate Action Plan**

This was a continuation of the work we began in the previous financial year with the Infrastructure and Environmental Services team at Auckland Council. This was to facilitate community engagement workshops with key community stakeholders in Maungakiekie-Tāmaki, to seek feedback about their climate action priorities. Online workshops were developed into a report which was then distributed and feedback provided to ensure our communities voices were heard and documented.

- **Inspiring Communities Public Policy Advocacy**

We participated in collaborative advocacy work in Wellington to advocate for the voice of the community in how the Central Government creates public policy that impacts on the ground community.

## Other Output

### Over this year, Rākau Tautoko has:

Community Practitioners and Volunteers

- Supported 8 x Community Development Practitioners in their practice
- Worked alongside many volunteers through The Kai Collective, this was tightened up from the previous year with about 20 x volunteers supporting food distribution. We are always so grateful for their support.
- HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 17 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.
- Our young women were privileged to have 10 x mentors volunteer their time in mentoring them over a series of sessions and noho. These valuable relationships were empowering and rich in experiences for our young women.

Connected with and supported 7 x Auckland Geographical Communities in depth;

- Glen Innes
- Mt Wellington
- Oranga
- Onehunga
- Panmure
- 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 Security and Sovereignty
- Waste Reduction and Climate Change
- Women and Youth Empowerment

Created or maintained 18 x Collaborations with key entities to further strengthen our community initiatives.

- Auckland Council
- Estblshd
- Faith Family Connect / Te Pera Mahi Oranga Trust
- Inspiring Communities
- Kai Collective Leaders
- Kore Hiakai
- Matapuna Consultants
- Me'a'ofa Fungani Methodist Church
- Panamasians
- Panama Storehouse



- Synergy Trust / Beat St
- Tāmaki Community Development Trust
- Tāmaki Regeneration Company
- Tāmaki WRAP
- Te Waipuna Puawai
- Te Taumata o HEART
- The Good Fare
- The New Zealand Food Network

### **Additional information**

Rākau Tautoko continued to receive significant funding for food parcels this year, we began to shift our work from food insecurity to sovereignty throughout our year which meant a halt in one type of funding and then an increase in another.



# Statement of Financial Performance

## Rākau Tautoko Limited For the year ended 31 March 2023

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	498,082	545,387
Revenue from providing goods or services	1	79,004	90,303
Interest, dividends and other investment revenue	1	4,798	187
<b>Total Revenue</b>		<b>581,884</b>	<b>635,878</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	9,969	13,671
Costs related to providing goods or service	2	452,885	555,810
Grants and donations made	2	38,353	-
Other expenses	2	5,126	11,960
<b>Total Expenses</b>		<b>506,334</b>	<b>581,441</b>
<b>Surplus/(Deficit) for the Year</b>		<b>75,550</b>	<b>54,437</b>



# Statement of Financial Position

## Rākau Tautoko Limited As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	312,997	515,203
Debtors and prepayments	3	-	8,625
Other Current Assets	3	49	49
<b>Total Current Assets</b>		<b>313,046</b>	<b>523,877</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	565	34,067
<b>Total Non-Current Assets</b>		<b>565</b>	<b>34,067</b>
<b>Total Assets</b>		<b>313,611</b>	<b>557,944</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	5	160,366	480,249
<b>Total Current Liabilities</b>		<b>160,366</b>	<b>480,249</b>
<b>Total Liabilities</b>		<b>160,366</b>	<b>480,249</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>153,245</b>	<b>77,695</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	153,245	77,695
<b>Total Accumulated Funds</b>		<b>153,245</b>	<b>77,695</b>



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 2023

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Office Equipment</b>								
Epson Projector	18 Aug 2017	614	162	-	25.00%	40	492	121
Shelving	8 Jan 2018	521	333	-	10.00%	33	221	300
Camera	17 Feb 2020	712	239	-	40.00%	96	569	144
<b>Total Office Equipment</b>		<b>1,847</b>	<b>734</b>	<b>-</b>		<b>169</b>	<b>1,282</b>	<b>565</b>
<b>Website Cost</b>								
Aotearoa Kai - Online Platform	17 Dec 2021	40,000	33,333	-	50.00%	-	-	-
<b>Total Website Cost</b>		<b>40,000</b>	<b>33,333</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>41,847</b>	<b>34,068</b>	<b>-</b>		<b>169</b>	<b>1,282</b>	<b>565</b>



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 2023

	2023	2022
<b>Equity</b>		
<b>Accumulated Funds</b>		
Opening Balance	77,695	23,258
<b>Increases</b>		
Income for the Period	75,550	54,437
<b>Total Increases</b>	<b>75,550</b>	<b>54,437</b>
<b>Total Accumulated Funds</b>	<b>153,245</b>	<b>77,695</b>
<b>Total Equity</b>	<b>153,245</b>	<b>77,695</b>



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 2023

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	153,952	896,474
Receipts from providing goods or services	118,034	102,574
Interest, dividends and other investment receipts	4,798	187
GST	(6,459)	13,314
Payments to suppliers and employees	(467,511)	(571,523)
Donations or grants paid	(5,020)	-
<b>Total Cash Flows from Operating Activities</b>	<b>(202,206)</b>	<b>441,027</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	-	(40,000)
Cash Flows from Other Investing and Financing Activities	-	(1)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>(40,001)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(202,206)</b>	<b>401,026</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	515,203	114,177
Cash and cash equivalents at end of period	312,997	515,203
Net change in cash for period	(202,206)	401,026



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 2023

### 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 Charitable Company.

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 %  
Website 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 2023

	2023	2022
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Donation	952	46,754
Grant	497,130	498,633
<b>Total Donations, fundraising and other similar revenue</b>	<b>498,082</b>	<b>545,387</b>
<b>Revenue from providing goods or services</b>		
Admin	-	52
Codesign	26,000	10,000
Coordination	1,000	-
Facilitation	-	7,500
Flyer and Mag Deliveries	6,000	11,500
Interviewing and Research	(4,530)	16,260
Other Revenue	4,364	4,991
Programme Creation	15,000	13,500
Programme Management	30,000	26,500
Travel	1,040	-
Workshop	130	-
<b>Total Revenue from providing goods or services</b>	<b>79,004</b>	<b>90,303</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	4,798	187
<b>Total Interest, dividends and other investment revenue</b>	<b>4,798</b>	<b>187</b>
	2023	2022

## 2. Analysis of Expenses

### Volunteer and employee related costs

Subcontractors	8,910	10,757
Travel - National	1,059	2,914
<b>Total Volunteer and employee related costs</b>	<b>9,969</b>	<b>13,671</b>

### Costs related to providing goods or services

Administration	5,191	-
Advertising	221	820
Assets under \$1000	717	-
Bad Debts	-	3,170
Bank Fees	20	21
COVID19 Response	267,416	385,558
Entertainment	870	-
Event fees/Venue hire	300	-
Facilitation Costs	650	-
Freight & Courier	12	247
Home Office Expenses	-	1,694





	2023	2022
Insurance	1,850	1,669
Kai/Catering	7,363	2,105
Office Expenses	160	869
Practitioner Expense	67,936	90,334
Printing & Stationery	911	129
Professional Development	-	761
Programme Expenses	59,743	43,756
Repairs and Maintenance	-	36
Give a little service fees	-	612
Subscriptions	4,890	2,601
Venue hire	2,422	840
Voucher/ Koha	29,053	19,651
Workshop Facilitation Costs	3,160	936
<b>Total Costs related to providing goods or services</b>	<b>452,885</b>	<b>555,810</b>
<b>Grants and donations made</b>		
Donated Goods	38,353	-
<b>Total Grants and donations made</b>	<b>38,353</b>	<b>-</b>
<b>Other expenses</b>		
Audit Fees	3,275	3,000
Consulting & Accounting	1,682	2,043
Depreciation	169	6,917
<b>Total Other expenses</b>	<b>5,126</b>	<b>11,960</b>
	2023	2022

### 3. Analysis of Assets

#### Bank accounts and cash

Admin + Savings	131,854	115,154
Contracts	125,958	68,650
Kai Collective	3,874	330,896
HEART	803	1
Spending	508	503
Term Deposit	50,000	-
<b>Total Bank accounts and cash</b>	<b>312,997</b>	<b>515,203</b>

#### Debtors and prepayments

Accounts Receivable	-	8,625
<b>Total Debtors and prepayments</b>	<b>-</b>	<b>8,625</b>

#### Other current assets

Withholding tax paid	49	49
<b>Total Other current assets</b>	<b>49</b>	<b>49</b>



2023 2022

#### 4. Property, Plant and Equipment

##### Furniture and Fittings

Furniture and fittings owned	1,847	1,846
Accumulated depreciation - furniture and fittings owned	(1,282)	(1,112)
<b>Total Furniture and Fittings</b>	<b>565</b>	<b>734</b>

##### Other fixed assets

Website Cost	-	40,000
Less accumulated depreciation on website	-	(6,667)
<b>Total Other fixed assets</b>	<b>-</b>	<b>33,333</b>

<b>Total Property, Plant and Equipment</b>	<b>565</b>	<b>34,067</b>
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2023 2022

#### 5. Analysis of Liabilities

##### Creditors and accrued expenses

Accrual Expenses	3,300	3,000
Community Project Funds	153,343	465,264
GST Payable (Receivable)	3,723	11,986
<b>Total Creditors and accrued expenses</b>	<b>160,366</b>	<b>480,249</b>

2023 2022

#### 6. Accumulated Funds

##### Accumulated Funds

Opening Balance	77,695	23,258
Accumulated surpluses or (deficits)	75,550	54,437
<b>Total Accumulated Funds</b>	<b>153,245</b>	<b>77,695</b>

<b>Total Accumulated Funds</b>	<b>153,245</b>	<b>77,695</b>
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#### 7. Commitments

There are no commitments as at 31 March 2023 (Last year - Nil).

#### 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2023 (Last year - Nil).



#### 9. Related Parties

Payments have been made to relatives of the director Tara Moala being Lauren Joe and Simone Joe for admin, contracting, and practitioner work. The total paid in the current year reported is \$27,217 (Last year: \$13,405).

#### 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.





# Audit Report

**Rākau Tautoko Limited**  
**For the year ended 31 March 2023**

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