



Performance Report

Rākau Tautoko Limited
For the year ended 31 March 2025

Prepared by Fairground Ltd



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Compilation Report

Rākau Tautoko Limited For the year ended 31 March 2025

Compilation Report to the Directors of Rākau Tautoko Limited.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Rākau Tautoko Limited for the year ended 31 March 2025.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

Responsibilities

The Directors are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Rākau Tautoko Limited other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

[Redacted signature]

Fairground Ltd

Dated: 30 September 2025



Entity Information

Rākau Tautoko Limited For the year ended 31 March 2025

Legal Name of Entity

Rākau Tautoko Limited

Entity Type and Legal Basis

Charitable Company

Registration Number

6135987

Entity's Purpose or Mission

- (a) to build engagement and empowerment in communities by:
- (i) assisting community groups to co-design programmes that produce a positive social impact;
 - (ii) undertaking research, development and training to contribute to building engagement in empowerment in communities (including by supporting whānau to develop healthy relationships to help combat family violence and improving the wellbeing of rangatahi); and
- (b) such other charitable purposes as the Board may decide.

Entity Structure and Governance arrangements

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.

Entity's Reliance on Volunteers and Donated Goods or Services

We were supported by 37 volunteers throughout our projects, programmes and activities. We are always so grateful for our volunteers and the support they provide.

Physical & 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)

Office Holders

Managing Director - Tara Moala
Director - Anna-Jane Jacob
Director - Tracey Wakefield

Accountants

Fairground Ltd



Approval of Financial Report

Rākau Tautoko Limited For the year ended 31 March 2025

The Directors are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2025.

APPROVED

Anna-Jane Jacob

Director

Date:.....

1.10.25

Tracey Wakefield

Tracey Wakefield

Director

Date 10.10.25.....



Statement of Service Performance

Rākau Tautoko Limited For the year ended 31 March 2025

Description of medium to long term objectives

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.

	2025	2024
Total Net Expenses for Projects		
Community Initiative		
Kai Sovereignty	115,016	93,979
Ope	501	18,666
Food Scraps - Kumara Vine	5,609	49,891
Love Food Hate Waste	4,279	4,352
Big, Bold and Beautiful	-	2,765
Capability Building		
Magazine Delivery	4,000	5,672
The HEART Movement	2,544	4,960
Strategic Partnerships	2,956	-
Supporting HEART Taumata	3,710	-
Connect 1072	4,651	-
Koru Māmā	150	-
Mana Motuhake	9,185	1,000
Rehekōrero	2,900	-
Tāmaki Youth Council	5,259	7,534
Pacific Climate Action	-	16,765
Research & Advocacy		
Māori Responsiveness	2,228	450
Local Board Consultation	-	3,653
Inspiring Communities	-	600
Total Expenses	162,987	210,287

Community Initiative Projects

- Kai Sovereignty**

This year we have continued with our urban garden and chicken mentoring programme, installing 114 gardens and chickens into 36 households across central, east and south Auckland. We continued with our previous partners Mowmahi and Whenua Warrior delivering in and installing our garden beds into homes across Auckland. We again had The Patchwork Gardens partnering with us mentoring and facilitating workshops throughout the year. We worked on our connection with the Afghanistan families through The Fatimah Trust who have been able to support the language connection.

Near the end of 2024 we split the roles of community engagement and education coordinator, having Gemma Singsam join us with the community engagement role, connecting with local whānau and managing appointments for our mentors across all programmes. Jo continued on with our education coordinator.

The whānau we have had join our programmes are thrilled to be growing their own vegetables, or receive chooks who not only provide fresh eggs but have become much loved family pets.



In addition, we have run a wide range of workshops and wananga all focussed around kai sovereignty and mātauranga Māori practices including rōngoa Māori, building your own garden bed, composting, seed raising, collecting and growing, cooking workshops focusing on lowering food waste and cooking from the whenua, Maramataka and huaparakore, regenerative urban garden experience, all about bees workshop and foraging workshops.

We again want to thank Foundation North, Auckland Climate Grants through Auckland Council and the Ministry of Social Development Food Secure Communities Team for their ongoing support, and the huge positive impact this is having for our communities.

- **Ope**

The Ope collective (in partnership with Connect1072) have set a community sustainability challenge for youth (day care age to 18 years old) in the Maungakiekie-Tāmaki area. Called OPEration Green, this challenge asks youth to submit their innovative idea/project that promotes sustainability in their community, with prizes available to win and give away. On May 10th, we also had an Ope information stall at Te Oro Tekau. It promoted OPEration Green and Connect1072, showcased the different Ope activities that have happened over the last 3 years, and got participant insight on how they could be more sustainable in their community. OPEration Green is open until 29 June and a community celebration will be held thereafter to give away prizes, wrap up Ope, and celebrate what our communities have accomplished in the past 3 years of Ope.

- **Food Scraps - Kumara Vine and Rehekōrero poem**

As well as continuing the Kūmara Vine for Auckland Council's Food Scraps roll out, Rākau Tautoko created and published seven stories showcasing the different ways that community groups in Auckland had success in the roll out. Rākau Tautoko was asked to take on this mahi because of our community-led approach and ability to capture stories through both Te Ao Māori and Pasifika lens.

Rehekōrero is an award winning youth spoken word group that is based in Auckland and created a poem about waste reduction and using the food scraps bin, which they created a video from and performed at Te Oro Tekau celebration.

Capability Building Projects

- **Magazine Delivery**

Tāmaki Regeneration requested for Rākau Tautoko to fundhold and support local community groups to deliver their magazines as a fundraising opportunity. This year we had Tāmaki Outrigger Canoe Club, Minhinnick whānau and St Mary's church all do this as a fundraiser.

- **The HEART Movement**

This year the HEART Kaitiaki approved funding through our HEART Project Fund for a community kapa haka, a caregivers group, some group sessions for mums and a grief wānanga. These kaupapa wouldn't be possible without the support Rākau Tautoko gives the HEART Movement. The high trust relationship enables the movement flexibility that is extremely valuable and integral to smooth running of the movement.

- **Mana Motuhake**

This project has remained on hold over this year due to the main practitioner having low capacity. It is planned to complete this project in FY26.

- **Pacific Climate Action**

Rākau Tautoko continued to partner with Pacific Vision Aotearoa (PVA) and Laka to run regular Manava and create online tools to strengthen climate resilience. It was decided that Rākau Tautoko would step away from this work over this year and support PVA to continue to lead independently after one of Pacific Practitioners left Rākau Tautoko to build her own business.



- **Tāmaki Youth Council / HEART Youth / Connect 1072**

Rākau Tautoko have partnered with HEART Youth, Tāmaki Youth Council, and WayFYnders to run youth-led activities through the platform, Connect1072. Connect1072 is a youth-led series of podcasts/hui around promoting healthy relationships between rangatahi in Tāmaki, East Auckland. The platform has helped build confidence, leadership, and interpersonal skills in youth involved. In collaboration with Reserve Tāmaki, Connect1072 is also holding weekly workshops (called Creators Club) for youth to produce their own podcasts/online content, upskilling and encouraging them to share their voices. With the Creators Club, we hope to see rangatahi operating more independently.

Research Projects & Advocacy

- **Māori Responsiveness**

Rākau Tautoko provided the local board with survey feedback from rangatahi about Māori future aspirations, rangatahi understanding about what the local board does and how best to engage with the next generations. We learned that rangatahi want support to grow financially through professional service careers WHILE staying connected to their culture through arts, reo, and wānanga. The recommendation to the local board is to prioritise funding that creates exposure and/or pathways for Māori towards prosperous careers, balanced with opportunities to see/hear/experience Māori culture in their local community.

Additional Measures

Over this year, Rākau Tautoko has:

Community Practitioners and Volunteers:

- Supported 10 x Community Development Practitioners in their practice.
- Worked alongside over 35 x volunteers through our Ope, Food Scraps, The HEART Movement, Magazine deliveries, our youth groups and activities. We are always grateful for all of our volunteers support and commitment to our communities.

Connected with and supported 12 x Auckland Geographical Communities:

- Flatbush
- Glen Innes
- Homai
- Mt Wellington
- Oranga
- Onehunga
- Panmure
- Papakura/Redhill
- Papatoetoe
- Point England
- Riverside
- Māngere
- Manurewa
- Manukau
- Ormiston
- Otāhuhu
- Penrose
- Weymouth
- Hillpark
- Totara Heights



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 17 x Collaborations with key entities to further strengthen our community initiatives:

- Auckland Council
- Faith Family Connect / Te Pera Mahi Oranga Trust
- The HEART Movement
- Mowmahi Limited
- Pacific Vision Aotearoa
- St Mary's Church
- Synergy Trust / Beat St
- Tāmaki Community Development Trust
- Tāmaki Regeneration Company
- Tāmaki WRAP
- Tāmaki Youth Council
- The Patchwork Gardens
- Te Taumata o HEART
- Whenua Warrior
- GI Eagles
- Glen Innes Family Centre
- Pukepuke 'o Tonga
- Te Papapa Onehunga Rugby and Sports Club
- Dolphin Theatre
- Te Karanga Charitable Trust
- TGTB Charitable Trust
- Jimmel Holdings Ltd



Statement of Financial Performance

Rākau Tautoko Limited

For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	18	2,266
General grants	1	188,125	166,150
Non-government service delivery grants/contracts	1	47,626	46,435
Interest, dividends and other investment revenue	1	7,513	12,918
Other revenue	1	4,421	1,351
Total Revenue		247,701	229,120
Expenses			
Employee remuneration and other related expenses	2	68,737	109,862
Other expenses related to service delivery	2	125,811	126,571
Other expenses	2	2,567	6,987
Total Expenses		197,116	243,421
Surplus/(Deficit) for the Year		50,586	(14,301)

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



Statement of Financial Position

Rākau Tautoko Limited As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	377,110	456,227
Debtors and prepayments	3	132,105	1,700
Other Current Assets	3	1,024	2,461
Total Current Assets		510,239	460,388
Non-Current Assets			
Property, Plant and Equipment	5	363	447
Total Non-Current Assets		363	447
Total Assets		510,602	460,835
Liabilities			
Current Liabilities		321,072	321,891
Total Liabilities		321,072	321,891
Total Assets less Total Liabilities (Net Assets)		189,530	138,944
Accumulated Funds			
Accumulated surpluses (or deficits)	6	189,530	138,944
Total Accumulated Funds		189,530	138,944

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



Depreciation Schedule

Rākau Tautoko Limited

For the year ended 31 March 2025

NAME	COST	OPENING VALUE	DEPRECIATION	CLOSING VALUE
Office Equipment				
Camera	712	86	34	52
Epson Projector	614	91	23	68
Shelving	521	270	27	243
Total Office Equipment	1,847	447	84	363
Total	1,847	447	84	363

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



Statement of Cash Flows

Rākau Tautoko Limited For the year ended 31 March 2025

	2025	2024
Cash Flows from Operating Activities		
Operating receipts		
Donations, koha, bequests and other general fundraising activities	18	2,266
General grants	101,057	272,860
Non-government service delivery grants/contracts	7,960	102,454
Interest or dividends received	7,513	12,918
GST received	18,274	36,236
Other Revenue	4,421	1,351
Total Operating receipts	139,241	428,085
Operating payments		
Employee remuneration and other related payments	(68,789)	(109,810)
Other payments related to service delivery	(125,919)	(126,469)
GST paid	(17,223)	(42,355)
Other payments	(6,428)	(6,220)
Total Operating payments	(218,359)	(284,855)
Total Cash Flows from Operating Activities	(79,118)	143,230
Net Increase/(Decrease) in Cash	(79,118)	143,230
Bank Accounts and Cash		
Opening cash	456,227	312,997
Net change in cash for period	(79,118)	143,230
Closing cash	377,110	456,227

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



Statement of Accounting Policies

Rākau Tautoko Limited

For the year ended 31 March 2025

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. 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 recorded based on the stage of completion of the service at balance date.

General funding received from government, grants or capital grants are recognised as revenue when the funds are received if there are no documented expectations over use.

If funding is subject to documented expectations over use, the funds are initially recorded as deferred revenue. As the documented expectations over use are met, the deferred revenue is reduced, and revenue is recorded.

Donations, koha, bequests and other fundraising revenue with no documented expectations over use are recognised as revenue when cash is received.

Donations, koha, bequests and other fundraising revenue with documented expectations are initially recorded as deferred revenue. As the documented expectations over use are met the deferred revenue balance is reduced and revenue is recorded.

Interest revenue is recognised as it is earned during the year.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Rākau Tautoko Limited is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies (Alternate Note)

The entity has applied the Tier 3 (NFP) Standard for the first time this year. This new Standard, when applied, supersedes the previous version of this standard *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)*.

As a result of the first-time application of this standard, changes were required to revenue recognition, because of the change from accounting based on use or return conditions to accounting based on documented expectations over use.

Some aggregation changes to items in the statement of financial performance were required on first time application of the Tier 3 (NFP) standard. Comparative amounts have been presented in accordance with the requirements of this standard.

There have been no other changes in accounting policies since the date of the last Performance Report.



Notes to the Performance Report

Rākau Tautoko Limited For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations	18	2,266
Total Donations, koha, bequests and other general fundraising activities	18	2,266
General grants		
Grant	188,125	166,150
Total General grants	188,125	166,150
Non-government service delivery grants/contracts		
Admin	-	235
Consultation	4,550	4,050
Coordination	-	5,000
Flyer and Mag Deliveries	4,500	8,200
Interviewing and Research	5,210	-
Planning and Preparation	-	1,043
Programme Creation	14,551	1,551
Programme Management	14,959	26,356
Travel	2,146	-
Workshop	1,710	-
Total Non-government service delivery grants/contracts	47,626	46,435
Interest, dividends and other investment revenue		
Interest Income	7,513	12,918
Total Interest, dividends and other investment revenue	7,513	12,918
Other revenue		
Other Revenue	4,421	1,351
Total Other revenue	4,421	1,351
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses

Administration	11,812	14,978
Practitioner Expense	56,925	94,884
Total Employee remuneration and other related expenses	68,737	109,862



2025 2024

Other expenses related to service delivery

Advertising	80	238
Bank Fees	3	41
Cleaning	104	-
Contribution to programme	1,000	-
Entertainment	304	-
Event fees/Venue hire	-	1,384
Facilitation Costs	-	2,000
Freight & Courier	1,841	20
General Expenses	-	156
Insurance	2,100	1,943
Kai/Catering	10,877	16,316
Planning and Preparation Costs	-	1,020
Printing & Stationery	71	1,122
Professional Development	11,285	1,126
Programme Expenses	69,895	71,411
Subscriptions	5,039	1,652
Travel	3,676	72
Venue hire	2,890	-
Voucher/ Koha	10,591	25,662
Workshop Facilitation Costs	6,054	2,409
Total Other expenses related to service delivery	125,811	126,571

Other expenses

Audit Fees	-	3,850
Consulting & Accounting	2,433	2,765
Depreciation	84	118
Interest Expense	-	30
IRD penalties	50	224
Total Other expenses	2,567	6,987

2025 2024

3. Analysis of Assets**Cash and short-term deposits**

Admin + Savings	72,675	59,795
Contracts	133,987	-
HEART	39,760	189,254
Kai Collective	10,898	154,094
Spending	63,752	276
Term Deposit	56,038	52,808
Total Cash and short-term deposits	377,110	456,227



2025 2024

Debtors and prepayments

Accounts Receivable	132,105	1,700
Total Debtors and prepayments	132,105	1,700

Other current assets

GST	1,024	2,411
Withholding tax paid	-	49
Total Other current assets	1,024	2,461

2025 2024

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	-	169
Accrual Expenses	-	3,950
Community Project Funds	321,072	317,772
Total Creditors and accrued expenses	321,072	321,891

2025 2024

5. Property, Plant and Equipment

Furniture and Fittings

Opening Balance	447	565
Accumulated depreciation - furniture and fittings owned	(84)	(118)
Total Furniture and Fittings	363	447

Total Property, Plant and Equipment	363	447
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2025 2024

6. Accumulated Funds

Accumulated surpluses or (deficits)

Opening Balance	138,944	153,245
Current year earnings	50,586	(14,301)
Total Accumulated surpluses or (deficits)	189,530	138,944

Total Accumulated Funds	189,530	138,944
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7. Commitments

There are no commitments as at 31 March 2025 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 Last year - nil).

9. Related Party Transactions

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 \$13,074 (Last year: \$18,252).

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.