

Performance Report

Rākau Tautoko Limited

For the year ended 31 March 2024

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Entity Information

Rākau Tautoko Limited

For the year ended 31 March 2024

Legal Name of Entity

Rākau Tautoko Limited

Entity Type and Legal Basis

Charitable Company

Registration Number

6135987

Entity's Purpose or Mission

(A) to build engagement and empowerment in communities by:

- (i) assisting community groups to co-design programmes that produce a positive social impact;
- (ii) undertaking research, development and training to contribute to building engagement in empowerment in communities (including by supporting whānau to develop healthy relationships to help combat family violence and improving the wellbeing of rangatahi); and

(B) such other charitable purposes as the Board may decide.

Entity Structure

Rākau Tautoko is a collective of Community Development Practitioners that are based in Auckland/ Tāmaki Makaurau. The practitioners are guided by the Board of Directors whose primary role is to ensure that the projects and initiatives of Rākau Tautoko are aligned to the charitable purpose of Rākau Tautoko that are outlined in the constitution. Rākau Tautoko practitioners also align to a way of working that supports community empowerment and ownership.

Main Sources of Entity's Cash and Resources

Grants, contracts and donations

Main Methods Used by Entity to Raise Funds

Through provision of contracted services

Entity's Reliance on Volunteers and Donated Goods or Services

Worked alongside volunteers through The Food Scrap rollout, with about 30 volunteers supporting waste reduction education. We are so grateful for their support.

HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 10 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.

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)

Office Holders

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

Auditors

Charity Integrity Audit - Gabriel Chong - gabriel@charityaudit.nz

Bankers

Kiwibank

Accountants

Fairground Ltd

Approval of Financial Report

Rākau Tautoko Limited
For the year ended 31 March 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2024.

APPROVED

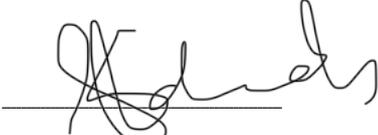


Tracey Wakefield

Director

17.12.24

Date



Anna-Jane Edwards

Director

Date ..18/12/24.....

Statement of Service Performance

Rākau Tautoko Limited

For the year ended 31 March 2024

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.

	2024	2023
Total Net Expenses for Projects		
Community Initiative		
Kai Sovereignty	93,979.35	-
OPE	18,666.35	12,773.93
Food Scraps - Kumara Vine	49,890.81	-
Big, Bold and Beautiful	2,764.65	-
Love Food Hate Waste	4,351.77	-
Aotearoa Kai Journey	-	377,497.42
Young Women Wellbeing	-	15,375.72
Capability Building		
Magazine Delivery	5,672.16	4,200.00
HEART	4,960.47	15,876.87
Mana Motuhake	1,000.00	550.66
Pacific Climate Action	16,765.00	-
Tāmaki Youth Council	7,534.28	-
Riverside	-	22,566.81
Research & Advocacy		
Māori Responsiveness	450.00	-
Local Board Consultation	3,653.19	1,039.64
Inspiring Communities	600.00	2,321.33
Climate Action Plan	-	-
Total Expenses	210,288.03	452,202.38

Community Initiative Projects

- Kai Sovereignty**

This year we have continued with our urban garden and chicken mentoring programme, installing 80 gardens and chickens into 37 households across central, east and south Auckland. We were thrilled to be able to bring on additional mentoring support and partner with Mowmahi, a local Tāmaki landscaping company, to help us meet the increased demand. We have also had a growing connection with the Afghanistan families through The Fatimah Trust who have been able to support the language connection. The families / 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.

We 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 moved into action this year with both Tāmaki WRAP and Rākau Tautoko actioning initiatives for schools and community groups to connect. Tāmaki WRAP ran a series of auditing bins in local Māungakiekie-Tāmaki Local Board schools, introducing the Enviroschool model as well. Rākau Tautoko ran three different wananga - youth leadership in the environment, Virtual Reality workshop on the sea and Composting 101. We have one more wananga planned for the next financial year which will include youth leadership and testing the quality of our local river.

- **Food Scrap - Kumara Vine**

Our engagement approach for the food scraps rollout was to invite community champions to join the Kumara Vine network, learn how to use the food scrap service, and share their learnings with friends, whānau and neighbours. Champions were given mentorship by practitioners from Tamaki WRAP and Rākau Tautoko partner The Patchwork Gardens. This was shared through social media through a video to share the concept and encourage other communities to consider our approach.

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. The Tāmaki Kapa Haka Roopu completed this work as a fundraiser this year.

- **The HEART Movement**

Rākau Tautoko continues to be an integral part of the process of the heart movement. The taumata continued to meet regularly to support the change agents aspirations. Rākau Tautoko increased their role from fund holding into fundraising, receiving grants from Maungakiekie-Tāmaki Local Board and Simplicity Trust. Our aspirations for the next financial year is to continue fundraising to maintain the momentum of the movement in Tāmaki.

- **Mana Motuhake**

Planning for this project continued with local leaders in Tāmaki and confirming roles and responsibilities. It was paused for a while over the year to make way for other interests from the group but there is renewed interest going into the next financial year including confirming a lead that is independent of the group.

- **Pacific Climate Action**

Our Pacific Peoples' Climate Action Project, also known as 'Manava for Climate Resilience,' is a collaborative initiative supported by Auckland Council, aimed at addressing climate change challenges within the diverse Māori and Pasifika communities of Tāmaki Makaurau. Led by Rākau Tautoko, Pacific Vision Aotearoa and Laka, the project integrates indigenous knowledge and tools to strengthen climate resilience.

Through monthly Manava gatherings, we directly engage with Pasifika communities to discuss climate action strategies, aspirations and barriers. This engagement has led to a Theory of Change being developed as a guiding framework, along with a communication strategy to ensure clear messaging in diverse Pasifika languages and efforts to map and support existing climate initiatives in Tāmaki Makaurau.

Research Projects & Advocacy

- **Māori Responsiveness**

Rākau Tautoko and Maungakiekie-Tāmaki Local Board worked in collaboration to increase the local boards connection and engagement with local Māori (mana whenua and mataawaka). This continues into the next financial year.

Additional Measures

Over this year, Rākau Tautoko has:

Community Practitioners and Volunteers

- Supported 8 x Community Development Practitioners in their practice
- Worked alongside volunteers through The Food Scrap rollout, with about 30 volunteers supporting waste reduction education. We are so grateful for their support.
- HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 10 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.

Connected with and supported 12 x Auckland Geographical Communities

- Glen Innes
- Mt Wellington
- Oranga
- Onehunga
- Panmure
- Point England
- Riverside
- Manurewa
- Weymouth
- Hillpark
- Totara Heights
- Homai

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
- HEART
- Matapuna Consultants
- 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 Kaitohutohu O Rongo
- Te Waipuna Puawai
- Te Taumata o HEART
- Whenua Warrior

Statement of Financial Performance

Rākau Tautoko Limited

For the year ended 31 March 2024

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	166,149.83	497,130.14
Revenue from providing goods or services	1	47,786.21	79,003.96
Interest, dividends and other investment revenue	1	12,917.95	4,797.66
Other revenue	1	2,265.57	951.75
Total Revenue		229,119.56	581,883.51
Expenses			
Volunteer and employee related costs	2	71.78	9,968.63
Costs related to providing goods or service	2	236,410.60	452,885.03
Grants and donations made	2	-	38,353.40
Other expenses	2	6,987.24	5,126.49
Total Expenses		243,469.62	506,333.55
Surplus/(Deficit) for the Year		(14,350.06)	75,549.96

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 2024

	NOTES	31 MAR 2024	31 MAR 2023
Assets			
Current Assets			
Bank accounts and cash	3	456,227.40	312,997.10
Debtors and prepayments	3	1,700.00	-
Total Current Assets		457,927.40	312,997.10
Non-Current Assets			
Property, Plant and Equipment	5	447.03	564.79
Total Non-Current Assets		447.03	564.79
Total Assets		458,374.43	313,561.89
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	319,479.58	160,366.04
Other current liabilities	4	-	(49.06)
Total Current Liabilities		319,479.58	160,316.98
Total Liabilities		319,479.58	160,316.98
Total Assets less Total Liabilities (Net Assets)		138,894.85	153,244.91
Accumulated Funds			
Accumulated surpluses or (deficits)	6	138,894.85	153,244.91
Total Accumulated Funds		138,894.85	153,244.91

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 2024

NAME	PURCHASED	COST	OPENING VALUE	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Office Equipment							
Epson Projector	18 Aug 2017	613.64	121.35	25.00%	30.34	522.63	91.01
Shelving	8 Jan 2018	520.87	299.87	10.00%	29.99	250.99	269.88
Camera	17 Feb 2020	712.16	143.57	40.00%	57.43	626.02	86.14
Total Office Equipment		1,846.67	564.79		117.76	1,399.64	447.03
Total		1,846.67	564.79		117.76	1,399.64	447.03

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 2024

	2024	2023
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	286,045.00	170,700.00
Receipts from providing goods or services	7,475.00	8,240.72
Interest and other investment receipts	12,917.95	4,797.66
Cash receipts from other operating activities	113,415.82	118,909.65
GST	(18,043.55)	16,918.32
Payments to suppliers	(258,404.74)	(521,547.29)
Donations or grants paid	-	(5,435.18)
Cash flows from other operating activities	(224.24)	-
Total Cash Flows from Operating Activities	143,181.24	(207,416.12)
Cash Flows from Investing and Financing Activities		
Cash flows from other investing and financing activities	49.06	5,210.00
Total Cash Flows from Investing and Financing Activities	49.06	5,210.00
Net Increase/(Decrease) in Cash	143,230.30	(202,206.12)
Bank Accounts and Cash		
Opening cash	312,997.10	515,203.22
Net change in cash for period	143,230.30	(202,206.12)
Closing cash	456,227.40	312,997.10

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 2024

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 \$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.

Bequests are recognised on receipt of the bequest.

Grant and donations which have a “use or return” condition attached are recorded as unspent until the conditions are met. All other grants and donations are recognised as revenue when received.

Government funding is recognised in revenue as the contracted services are provided.

Goods and Services Tax (GST)

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

Income Tax

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

Bank Accounts and Cash

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

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Rākau Tautoko Limited

For the year ended 31 March 2024

2024 2023

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Grant	166,149.83	497,130.14
Total Donations, fundraising and other similar revenue	166,149.83	497,130.14

Revenue from providing goods or services

Admin	234.79	-
Codesign	-	26,000.00
Consultation	4,050.00	-
Coordination	5,000.00	1,000.00
Flyer and Mag Deliveries	8,200.00	6,000.00
Interviewing and Research	-	(4,530.43)
Other Revenue	1,351.30	4,364.26
Planning and Preparation	1,043.48	-
Programme Creation	1,550.66	15,000.00
Programme Management	26,355.98	30,000.00
Travel	-	1,039.64
Workshop	-	130.49
Total Revenue from providing goods or services	47,786.21	79,003.96

Interest, dividends and other investment revenue

Interest Income	12,917.95	4,797.66
Total Interest, dividends and other investment revenue	12,917.95	4,797.66

Other revenue

Donations	2,265.57	951.75
Total Other revenue	2,265.57	951.75

2024 2023

2. Analysis of Expenses

Volunteer and employee related costs

Subcontractors	-	8,909.85
Travel - National	71.78	1,058.78
Total Volunteer and employee related costs	71.78	9,968.63

Costs related to providing goods or services

Administration	14,978.23	5,190.99
Advertising	238.00	221.40
Assets under \$1000	-	717.39
Bank Fees	18.47	20.00
COVID19 Response	-	267,415.97
Entertainment	-	869.57
Event fees/Venue hire	1,383.83	300.00

	2024	2023
Facilitation Costs	2,000.00	650.00
Freight & Courier	19.92	11.74
General Expenses	204.71	-
Give a little service fees	22.50	-
Insurance	1,942.50	1,850.00
Kai/Catering	16,315.71	7,363.41
Office Expenses	-	160.00
Planning and Preparation Costs	1,020.00	-
Practitioner Expense	94,884.01	67,935.51
Printing & Stationery	1,121.90	910.75
Professional Development	1,126.10	-
Programme Expenses	71,411.32	59,743.36
Subscriptions	1,652.28	4,890.13
Venue hire	-	2,421.96
Voucher/ Koha	25,662.42	29,052.85
Workshop Facilitation Costs	2,408.70	3,160.00
Total Costs related to providing goods or services	236,410.60	452,885.03

Grants and donations made

Donated Goods	-	38,353.40
Total Grants and donations made	-	38,353.40

Other expenses

Audit Fees	3,850.00	3,275.00
Consulting & Accounting	2,765.00	1,682.00
Depreciation	117.76	169.49
IRD penalties	224.24	-
Interest Expense	30.24	-
Total Other expenses	6,987.24	5,126.49

	2024	2023
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3. Analysis of Assets**Bank accounts and cash**

Admin + Savings	59,795.40	131,854.18
Contracts	-	802.94
HEART	189,253.71	125,958.26
Kai Collective	154,094.41	3,874.14
Spending	276.21	507.58
Term Deposit	52,807.67	50,000.00
Total Bank accounts and cash	456,227.40	312,997.10

Debtors and prepayments

Accounts Receivable	1,700.00	-
Total Debtors and prepayments	1,700.00	-

Other current assets

Withholding tax paid	-	49.06
Total Other current assets	-	49.06

2024	2023
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4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	169.00	-
Accrual Expenses	3,950.00	3,300.00
Community Project Funds	317,772.02	153,343.49
GST	(2,411.44)	3,722.55
Total Creditors and accrued expenses	319,479.58	160,366.04

2024	2023
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5. Property, Plant and Equipment

Furniture and Fittings

Furniture and fittings owned	1,846.67	1,846.67
Accumulated depreciation - furniture and fittings owned	(1,399.64)	(1,281.88)
Total Furniture and Fittings	447.03	564.79

Total Property, Plant and Equipment	447.03	564.79
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2024	2023
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6. Accumulated Funds

Accumulated Funds

Opening Balance	153,244.91	77,694.95
Accumulated surpluses or (deficits)	(14,350.06)	75,549.96
Total Accumulated Funds	138,894.85	153,244.91

Total Accumulated Funds	138,894.85	153,244.91
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7. Commitments

There are no commitments as at 31 March 2024 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 (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 \$18,252 (Last year: \$27,217).

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 2024

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