

Social Sector Innovation WBOP
Charitable Trust

Performance Report

For the year ended 31 March 2019



CONTENTS

	PAGE
Non-Financial Information:	
<u>Chairpersons Report</u>	1
<u>General Managers Report</u>	3
<u>Entity Information</u>	6
<u>Statement of Service Performance</u>	7
Financial Information:	
<u>Statement of Financial Performance</u>	13
<u>Statement of Financial Position</u>	14
<u>Statement of Cash Flows</u>	16
<u>Statement of Accounting Policies</u>	17
<u>Notes to the Performance Report</u>	18
<u>Independent Assurance Practitioner's Review Report</u>	23

CHAIR PERSONS REPORT

The last 12 months have heralded a new era for SocialLink, with the fruition of The Kollektive through the commitment and contribution of TECT and the massive efforts of Gordy Lockhart, employed by SocialLink to work with TECT to project manage the build, and now the TK co-working hub.

SocialLink were one of the first tenants to move into TK in October last year, and since that time much has been done to achieve a logistical and socially motivated collaborative co-working space. Underpinning those achievements it is important to remind ourselves of our partner status in Te Tiriti o Waitangi, as we continually learn from, and acknowledge, mana whenua as those that hold the taha wairua, the cultural and spiritual connection to this land on which TK sits.

With three of our original Board members, including the Chair finishing their terms at our last AGM, I was humbled to be nominated to the Chair position after 4.5 years as a serving Board member. With the support of the outgoing Chair, Sharon Hannah, I took on the role with some clear directives in mind.

New trustee appointments were made with an intentional focus to bring greater representation for te ao Māori, social service manager/practitioner, social entrepreneurship and impact investment perspectives. These new appointments complemented the already strong and diverse skills base of the Board whilst also reflecting SocialLink's priorities around more equitable outcomes for Māori, and the development of relationships between the social and commercial sectors, with a view to strategic partnerships with Businesses who want to make a positive social difference.

I believe that the breadth and depth of work that Liz Davies and her highly skilled team, including the most recently created positions focusing on Māori Engagement, and Collaborative Practice coordination, will continue to grow, empower and increase inclusive participation in social change across the sector. Our loss of Jodie Robertson from SocialLink is also our gain in terms of having her as a knowledgeable ally in her new position at TCC. Forums such as Breakthrough (Methamphetamine), and facilitating collaboration for those working with homelessness are just a couple of examples of the role SocialLink has been able to play in the Social Sector.

Interest in the work of SocialLink is now being expressed at a national level due to projects like the research on social sector mapping, waiting lists for vital services and pay parity between the NGO and Government/Corporate sectors.

We have also done much work around our commitment to te Tiriti o Waitangi both in terms of professional development for Board and Staff, as well as learning some of the history of the land on which The Kollektive sits, and developing intentional relationships with Ngai Tamarāwaho, and Ngati Ranginui Iwi. We are pleased to have recently appointed Board representation from Ngati Ranginui Iwi – Tamar Courtney, and would also like to gratefully acknowledge kaumatua and kuia from Huria Marae who continue to be forgiving, patient, and generous in helping us understand and implement the importance of taha wairua in everything we do.

I would also like to particularly acknowledge fellow Board member Amohaere Tangitu for walking the bridge between te Ao Māori and non-Māori world views with respect to us all reaching a mutual understanding and acceptance, which is vital to us reaching inclusivity not just as a Board and organisation, but as a community and a nation. In order to progress this partnership approach, we will be looking as a Board to operate a bi-cultural co-Chair position subject to agreeing a tangible governance framework that maintains clear lines of communication and responsibility.

This year we lose one of our other esteemed wise women, Mary Dillon, who has provided sage counsel to the Board, and to staff, over the past 6 year term. Mary is indeed a Taonga, not only to SocialLink, but to the Tauranga community. She has fearlessly gone in to bat on any issues that are close to her heart, or for the greater good, often speaking up for those who have been marginalized or unable to have a voice. Her greatest passion is for the environment, te Taiao, and with one of our greatest issues being the current and future impacts of Climate Change, we will keep Mary close in order to stay mindful of our responsibilities to collaborate on Environmental issues.

In closing, I would like to thank all our funders for their continued support that we will keep doing the work they have entrusted us to do. So thank you TECT, BayTrust, Acorn, Lotteries, SmartGrowth Tauranga City Council and the Western bay of Plenty District Council. Thank you to my fellow Board members for volunteering your time, knowledge and energy for the good of the Sector. Thank you to Tracy for our accounting reports. Thank you to all the staff, whether permanent, part-time or contracted who work for SocialLink and The Kollektive, and thank you to all our sector organisations who do the day to day work with at risk and vulnerable people and families. You give hope to those that have none, you show up to care for people even when the resources to support you in your work are often sorely lacking. You are the beating heart of the sector and are rarely acknowledged for the work you do and the lengths you go to in your service to others. Thank you.

- Tessa Mckenzie

SocialLink Chair 2018-19

tessa@sociallink.org.nz

Trust Chair

GENERAL MANAGERS REPORT

SocialLink whakatauki

Uhia te Kahui Korowai

Hei Parirau he Kohinga a rohe

Ma o Koringa whatu atawhai

Pumau he Mutunga Ngakau

Haumi e, ui e, Taiki e

*SocialLink will offer our skills and support to all
people and communities*

*That they will feel safe and assured by our
guidance*

*That through our nurturing, training and skilful
hands*

Much will be achieved to their satisfaction

Let it be so


The last year has been a hugely productive and busy one for SocialLink. The main highlights have been the opening of The Kollektive, a co-working space for not-for-profits, launching the findings from the Mapping the Social Sector project, embarking on further research and meanwhile delivering a range of other services.

The Kollektive

The Kollektive opened its doors in October 2018 to many eager not-for-profits keen to be a part of an inspiring, modern work environment that enables organisations to collaborate and work together. Within six months it is over one-third full with non-resident members also able to enjoy attending events, holding meetings and enjoying the 'vibe'. Conversations between organisations and helping each other out is already occurring.

Mapping the Social Sector

SocialLink had the privilege to meet with 144 social service providers as well as collected information from all 225 social service providers to learn more about their organisation and the services they deliver. As a result, SocialLink, the sector and stakeholders now have a much better understanding of the social sector.



We launched a 107 page report and 10 page summary in May 2018, with over 160 people attending the launch. To date the findings have been used in a number of ways:

- informed many discussions within and between the sector, funders and stakeholders about the configuration of the sector.
- Work has commenced with sub-sectors (e.g. providers of services to people who are homeless) to work collectively to achieve more impact
- The findings regarding the capability building needs of the social sector workforce has informed the professional development SocialLink offers to the sector, including a pilot Digital Technology project, in response to the sector requiring support around digital infrastructure.
- An online directory of organisations delivering services was also produced at the request of the sector.
- Commencement of Phase 2 of the project to meet with more social service providers to gain a more comprehensive picture of the sector.

Commitment to the Treaty of Waitangi

SocialLink recognises that Māori disproportionately experience worse health, social and educational outcomes, and in recognition of our role as partner in the Treaty of Waitangi, we are embarking on a journey to build our understanding and practice to ensure we are best able to engage with and empower Māori social service providers.

As a part of this we undertook an analysis of allocation of philanthropic and gaming funding to Māori organisations which demonstrated the dearth of funding going to Māori organisations.

As a result we held two forums for Māori providers to meet with a range of funders as a means to build relationships and mutual understanding of funder priorities and the work of Māori providers.

SocialLink services

SocialLink provided many organisations with hands on, practical support to social service providers and community organisations which means they can spend more time on delivering their services, from an effective and efficient organisational base.

We all know organisations working together create better results for communities, however organisations are often not funded to do this. SocialLink supports collaborative efforts whether that is facilitating meetings, taking notes, applying for funding, acting as bank or anything they need to enable them to work together to achieve greater impact.

And more research...

We are undertaking further research to build an evidence base to engage with and advocate with the sector, funders and stakeholders. The research being undertaken is:

- a compilation of all available local 'social wellbeing' statistics
- an investigation of demand for services by surveying organisations about waiting lists
- client experiences of accessing social and health services and the enablers and barriers in accessing services
- pay parity of workers in non-Government Organisations.
-

We are also in the process of undertaking a feasibility study for a Community Insights Laboratory, to enable the use of 'big data' to inform planning and decision making for community organisations.

Staff and Board

None of the above would not be possible without talented, high calibre and passionate staff and Trustees. We have recruited and appointed 3 (2 FTE) talented 'front of house' staff for The Collective, a very experienced Māori Engagement Advisor, Collaborative Practice Coordinator and Organisational Support Advisor.

Our first class The Collective Manager, Training and Networks Coordinator and Policy, Research and Advocacy Advisor continue to deliver exceptional work and services.

I would like to thank the Board for their insightful guidance and support, grounded in social sector experience, Te Ao Māori and business acumen. Mary Dillon, a local community taonga, is leaving the Board after lending her huge experience of community blended with practical advice for the past six years. She will be a big loss to SocialLink, but so deserves dedicating more time for family and friends. Our new Chair Tessa Mackenzie has shown great leadership and a clear vision for SocialLink and I have appreciated her support and perspective.

Funders

As with SocialLink staff and Trustees, without the support of funders, SocialLink could not have achieved what it has over the past year. Having funders who are constantly looking at how they can best achieve positive community outcomes and a desire to partner with the social and community sector has enabled relationships and the needs of both funders and the sector to be met.

- Liz Davies

SocialLink General Manager

“Who are we?” “Why do we exist?”

Legal Name of Entity: Social Sector Innovation WBOP Charitable Trust

Other Name of Entity (if any): SocialLink

Type of Entity and Legal Basis (if any): Incorporated Society and Registered Charity

Registration Number: CC50192

Entity's Purpose or Mission:

The social sector comprises of hundred's of organisations in the Western Bay of Plenty, all working to improve the wellbeing of individuals and families that are struggling with a range of issues eg: isolation, poverty, mental illness, addiction, housing and food, insecurity and many more. The sector is operating in an uncertain and difficult funding environment, have an ever increasing demand for services from people with increasingly complex needs and have had no resources or means to work together to deliver smarter, efficient services.

The social sector expressed a desire to be more valued and connected which resulted in the establishment of Social Sector Innovation WBOP Trust, trading as SocialLink, to provide a structure for research, innovation, collaboration, information, networking and advocacy in the social sector in the Western Bay of Plenty.

To achieve SocialLink's purpose, three strategic themes have been identified: Build the social sector; empower the social sector; build the organisation (SocialLink).

Entity Structure:

SocialLink is governed by a board of 8 Trustees who oversee governance and the strategic direction of the organisation. A General Manager reports to the Trustees on a regular basis and is responsible for overseeing SocialLink's operational areas, including but not limited to employment and management of staff and contractors.

Main Sources of the Entity's Cash and Resources:

SocialLink's main source of funding is from grants combined with a small amount of registration fees. TECT, BayTrust, Lotteries, Tauranga City Council and Acorn Foundation are SocialLink's main funders.

Main Methods Used by the Entity to Raise Funds:

SocialLink does not undertake any fundraising activities.

Entity's Reliance on Volunteers and Donated Goods or Services:

SocialLink's eight Trustees all volunteer their time in governance roles that lead and further the strategic direction of the organisation.

“What did we do?” “When did we do it?”

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2019	2018
Number of organisations and individuals who received newsletters informing the sector about advocacy issues, training events and other capability events	920-1000	976
Monthly website views - includes new, resources, projects and training & development	1,213	2,164
Numbers attending training, events, networking	411	200

A Bit About SocialLink...

The Social Sector Innovation Trust (SSIT) was established in 2012 following broad discussions with the wider network of social organisations in the Western Bay of Plenty. The sector sought a vehicle to facilitate capability and capacity building within the sector, to provide a collective social sector voice and become more connected to, and valued in, community, city and regional decision making.

The need for a well-connected social sector was also recognized by SmartGrowth as critical to sub-regional wellbeing, community building and to support a sustainable economy.

Our vision is "a thriving social and community sector improving Western Bay of Plenty communities".

SocialLink's strategic themes are:

1. Build the Sector
2. Empower the Sector
3. Serve the Sector

Our purpose is to strengthen community organisations, to build and empower the social and community sector.



The following outlines SocialLink's key outcomes according to our strategic themes:

Build the social sector

The Kollektive

The Kollektive is a co-working facility that aims to encourage collaboration between community organisations. The Kollektive was opened in October 2018 with 135 fixed and flexi desks in a modern, inspiring working environment.

Occupancy by March 2019 is 39% with a range of community organisations including Deaf Aotearoa, Blue Light, Families Achieving Balance, Lifestyle Choices and Stroke Foundation based at The Kollektive.

As of March 2019 there are 56 non-resident members who can enjoy events, have a work space in between meetings and use the meeting spaces at The Kollektive. To encourage innovation, social enterprises, for profit businesses aligned with the not-for profit sector and government agencies are also joining The Kollektive. SocialLink is the leasor and responsible for the day-to-day operations of The Kollektive.



(co-working space for 40-50 not for profits)

✓ **OPENED OCT 2018**

39% occupancy as of March 2019

Sector feedback

“Providing the members with a wonderful place to work. Able to meet with like minded individuals and able to build connections between organisations.”

“Brilliant sense of a "TK Community". Facilities are awesome. Feel valued. Positive, happy vibe. Technology is working now! TK team are leading and living the kaupapa.”

“Shared resources, office space. Inclusive and welcoming working environment.”

“Love the spirit and the enthusiasm in the building. It is such a positive place to come to work.”

Agencies working together

SocialLink has supported the establishment and ongoing operations of three 'collectives' of agencies working together to address important local social issues:

o Breakthrough Forum – a group of drug and alcohol, family and iwi organisations working together to reduce the impact of methamphetamine and other drugs on whanau and communities. The Breakthrough Forum have created a website for families and whanau to improve access to relevant information and services. Seminars for local communities to raise awareness of methamphetamine continue to be held including a Research Symposium on Methamphetamine for the Health & Social Sector in June 2018 that was attended by 56 workers.

AGENCIES WORKING TOGETHER

Supported 3 collectives of agencies working together to address social issues:



reduce effect of methamphetamine on whanau and communities

THE CO LAB

address local community issues

Deaf & Hearing Impaired Collective NZ

aid deaf & hearing impaired

Sector feedback

"We had pursued CO-LAB in the past but some groups either didn't show up to invitations, didn't respond, some changed vocations, or some just way too busy with their own mahi. Hence why it's good to have an outside motivation so all feel like they have to turn up, including us. The group needs someone strong, capable backed with resources and savvy and non-biased. Someone who is brief, to the point, strategic and so you're it"

"We think no one else could do what you are doing justice and that you are needed and welcome. We think it is better to have an out of town facilitator or it could become one sided and biased"

Working One-on-One with Community organisations:

SocialLink facilitated assessments with 17 community organisations to assist in the identification of strengths and areas for improvement. SocialLink then links them into relevant training, resources and mentoring to address their priority areas for improvement with ongoing support provided for a year.

Eight managers also participated in a 7 month mentoring programme that was being piloted by SocialLink and the Mentoring Foundation, the evaluation indicates that the managers responded positively to the mentoring. Twenty-eight organisations with one-off requests for support were also assisted.

WORKING ONE-ON-ONE WITH COMMUNITY ORGANISATIONS

8

managers participated in a 7-month mentoring programme piloted by SocialLink and the Mentoring Foundation



28



organisations assisted



Sector feedback

"Thank you also for the emails, with attachments and links, which I have been slowly but surely digesting. The strategic planning template looks great, nice and clean. I do value and appreciate you being able to broker this information and the connections with the social sector for me, and so I just wanted to get back in touch and let you know how glad I am that we made the time."

"Thank you so much for meeting with us yesterday, it was a pleasure to meet you and we are very grateful for the advice and support."

Engaging with the Māori sector

SocialLink initiated a Māori provider-Funder hui to help build relationships between providers and funders with the aim of providers being able to secure more funding from funders and to improve funders understanding of te Ao Māori and kaupapa Māori services.

Two Forums were held with 17 Māori providers and local funders including TECT, Bay Trust, Acorn, Department of Internal Affairs and Te Puni Kokiri. The forums involved funders presenting to providers about their funding priorities and providers presenting to funders about the services they provide. A session was also held with the funders to learn about kaupapa Māori services. The evaluation indicates that the Māori providers appreciated kanohi ki te kanohi with the funders and enjoyed networking with each other. These forums will be continued to assist in building relationships between funders and Māori providers.

ENGAGING WITH THE MĀORI SECTOR



forums held with

17  providers

Sector feedback

“Kotahitanga, the kai and korero were of a very high standard.”

“Sharing Information that is going to assist my organisation to grow.”

“Meeting the other providers & connecting with the funders.”

Training, professional development and networking

SocialLink coordinated a range of professional development opportunities which was attended by 80 people 70 organisations, these were:

- Facilitation training
- Design Thinking x 2 webinars
- Enhancing Productivity
- Leadership Programme
- Financial Literacy
- Google Ads webinar
- Extraordinary Facilitation
- Visual Thinking

SocialLink organised five networking events for the social and community sector e.g. a presentation by social housing providers and discussion with the social sector.

SocialLink developed and launched an orientation pack for those workers new to the social sector and those who work with the sector including a director of social services.

TRAINING, DEVELOPMENT & NETWORKING

OVER 80  ATTENDED

Information sharing

- 44 Newsletters were sent in 2018/19 year.
- Approximately 920- 1000 subscribers receive the newsletter.
- Website views range between 1029 to 1937 per month with average hits 1,213 per month
- We have 294 likes and 301 followers to our Facebook page.

Empower the social sector

'Mapping the Social Sector' Project

Desk top research was undertaken on two hundred and twenty five social service providers and 144 social service providers were interviewed to better understand the social sector in the Western Bay of Plenty. A report of the findings has been produced and will be launched in May 2018. The report aims to provide a better understanding of the social sector, its value to communities and to aid planning, advocacy and decision making.

SocialLink has presented the findings 13 times to a range of providers and networks to discuss and encourage the use of the findings. SocialLink has been successful in securing further funding from SmartGrowth to complete the interviews with social service providers, due to be completed in June 2019.

EMPOWER THE SOCIAL SECTOR

 225

social service providers researched

144 

social service providers interviewed



Other research projects

SocialLink has investigated organisations' experience of waiting lists for clients by way of an online survey to which 28 organisations responded. The findings are currently being finalised.

SocialLink is also undertaking research into clients' experience of accessing social and health services to identify the barriers and enablers as well as collating all existing information/statistics about social wellbeing in the WBOP.

Advocacy

SocialLink has prepared submissions in relation to:

- Local Government (Community Wellbeing) Amendment Bill
- Social Work Registration Bill
- Supported the preparation of a submission on behalf of the Breakthrough Forum to the National Inquiry into Mental Health and Addictions.

SocialLink has also made submissions on:

- SmartGrowth Future Development Strategy and TCC Urban Strategy
- Tauranga City Council Long Term Plan 2018-2028
- Western Bay of Plenty District Council Long Term Plan 2018-2028.

Sector feedback on provider Forums to discuss the review of the Charities Act:

"Kia ora mo tena Liz, awesome. Thanks for your support and sharing of your knowledge."

-Alice Nuku, Whaioranga Trust Kaupapa Maori Health & Social Services

"Thanks Liz, great reading and response. Thanks again for the opportunity to participate in the forums held, they were extremely valuable in assisting me to get my head around the taake."

- Sylvia Willison, GM, Huria Marae

Serve the sector

Staff recruitment

There has been some staff turnover as well as additional funding resulting in four new staff and contractors who have been recruited. SocialLink currently has 6 FTE, including 3 FTE for The Kollektive.

Commitment to te Tiriti o Waitangi

To reflect SocialLink's commitment to te Tiriti o Waitangi, SocialLink has been developing relationships with mana whenua in the first instance and with Māori providers to explore and understand how SocialLink can best contribute to improving Māori social and health outcomes. In order to achieve this SocialLink is embarking on a journey of developing our understanding of te Ao Māori in order to authentically engage with mana whenua, local iwi and hapu and Māori social service providers. This has involved:

- Allocating funding for a Māori Engagement Advisor to develop relationships with Māori Social service providers to explore how we can add value to their mahi
- Are fortunate to have Māori representation on the Board who bring a te ao Māori perspective to values based governance. There is also a permanent seat at the table awaiting appointment from mana whenua.
- Staff and Trustee professional development on te Tiriti o Waitangi
- Consultation with mana whenua during the design and build of The Kollektive acknowledges the history as well as bringing in a wairua element to both the look and feel of the building. A series of educative engagement continues to be encouraged for tauwiwi to learn what this means in order to appropriately respect the workspace and the land it sits on.

- Development of a te Tiriti o Waitangi policy and a plan to engage and develop mutual relationships with Māori
- Mentoring of the General Manager about te Ao Māori and tikanga to inform best practice and organisational culture.

Plans, Policies and procedures

A strategic plan and a comprehensive range of human resource and financial policies and procedures have been developed and adopted.

Funding

SocialLink has made and been successful in funding applications/submissions to:

- TECT
- Bay Trust
- Acorn
- Lotteries
- TCC
- WBOPDC

SocialLink has also prepared 5 funding applications on behalf of the Breakthrough Forum and Co-Lab Te Puke, all of which have been successful.

Evaluation framework

SocialLink has adopted an evaluation framework to ensure our impact can be measured and to inform the work we undertake.

“How was it funded?” “What did it cost?”

	Note	2019 \$	2018 \$
Revenue			
Donations, fundraising and other similar revenue	1	6,397	0
Fees, subscriptions and other revenue from members	1	4,374	3,304
Revenue from providing goods or services	1	510,396	486,016
Interest, dividends and other investment revenue	1	1,514	1,858
Rental revenue	1	142,980	0
Other revenue	1	5	5
Total Revenue		665,666	491,183
Expenses			
Volunteer and employee related costs	2	492,345	287,645
Costs related to providing goods or services	2	210,334	130,155
Other expenses	2	30,350	2,253
Total Expenses		724,028	420,053
Surplus / (Deficit) for the Year		(58,362)	71,130

Note 1: The surplus reported includes \$50,000 received at the end of the financial year related to the following financial year. The financial statements are subject to audit and changes may be made as recommended by SocialLink's auditor.

Note 2: This Statement should be read in conjunction with the Notes and the Review Report.


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

Assets	Note	2019 \$	2018 \$
Current Assets			
Bank accounts and cash	3	336,103	300,238
Debtors and prepayments	3	9,701	21,653
GST	3	(2,121)	21
Total Current Assets		343,683	321,913
Non-Current Assets			
Property, plant and equipment	4	12,644	2,473
Other non-current assets	3	7,400	7,400
Total Non-Current Assets		20,044	9,873
Total Assets		363,728	331,786
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	44,287	22,178
Unused donations and grants with conditions	3	98,007	229,812
Total Current Liabilities		142,294	251,990
TECT Loan	5	200,000	0
Total Liabilities		342,294	251,990
Total Assets less Total Liabilities (Net Assets)		21,434	79,796


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

Accumulated Funds	2019	2018
	\$	\$
Current Assets		
Opening Accumulated surpluses (deficits)	79,796	8,665
Accumulated surpluses (deficits)	(58,362)	71,130
Total Accumulated Funds	21,434	79,796


for and on behalf of the Social Sector Innovation WBOP Charitable Trust:



 Chairman



 Trustee



 Trustee

5/9/19

 Date

12/9/19

 Date

13/9/19

 Date

“How the entity has received and used cash”

	2019 \$	2018 \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	6,397	0
Fees, subscriptions and other receipts from members	4,374	3,491
Receipts from providing goods or services	553,524	628,633
Other revenue	5	5
Interest, dividends and other investment receipts	1,514	1,858
	545,814	633,987
Net GST	2,142	-1,245
Cash was applied to:		
Volunteers and employee related payments	475,706	274,966
Payments to suppliers	223,568	128,202
	699,274	403,168
Net Cash Flows from Operating Activities	-151,318	229,574
Cash flows from Investing and Financing Activities		
Cash was received from:		
Term Loan	200,000	0
Cash was applied to:		
Payments to acquire property, plant and equipment	12,818	1,820
Net Cash Flows from Investing and Financing Activities	187,182	-1,820
Net Increase / (Decrease) in Cash	35,864	227,754
Opening Cash	300,239	72,485
Closing Cash	336,103	300,239
This is represented by:		
Bank Accounts and Cash	336,103	300,239

“How did we do our accounting?”

Basis of Preparation

Social Sector Innovation WBOP Charitable Trust 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 of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The information is presented in New Zealand dollars. All values are rounded to the nearest dollar.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

Revenue Recognition

Revenue from providing services is recognised by reference to the stage of completion of the service at the balance date, based on the actual service provided as a percentage of the total service to be provided.

Expenses

Salaries are recorded as expenses as staff provide services and become entitled to the salaries. Other costs associated with the delivery of services are expensed when costs are incurred.

Goods & Services Tax (GST)

All amounts are recorded exclusive of GST, except Debtors and Creditors which are stated as inclusive of GST. The Trust registered for GST on 1st June 2016.

Income Tax

Social Sector Innovation WBOP Charitable Trust 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 other changes in accounting policies during the financial year (Last Year - Nil)

Audit

This Performance Report has been subject to audit, please refer to Auditor's Report.

Note 1 : Analysis of Revenue

Revenue Item	Analysis	2019 \$	2019 \$
Donations, fundraising and other similar revenue	Donations & Sponsorship	6,397	0
	Total	6,397	0
Fees, Subscriptions and other revenue from members	Workshop Registration fees	4,374	3,304
	Total	4,374	3,304
Revenue from providing goods and services	Contribution	13,976	0
	Funds On Behalf	48,550	0
	Grants	396,516	352,691
	SmartGrowth (TCC)	525	45,000
	Management Fees (TECT Hub)	50,829	88,325
	Total	510,396	486,016
Interest, Dividends and other investments	Interest Income	1,514	1,858
	Total	1,514	1,858
Rental Revenue	Te Kotare - Fixed Desks	79,942	0
	Te Kahu - Flex Desks	7,824	0
	Te Korimako - Daily PAYG	640	0
	Te Kereru - Group Annual	7,580	0
	Printer Revenue	5,662	0
	Other Revenue	497	0
	Meeting Room/Venue Hire	5,690	0
	Other Rental	35,145	0
	Total	142,980	0
Other Revenue	Bank Rebates	5	5
	Total	5	5

Note 2 : Analysis of Expenses

Expense Item	Analysis	2019 \$	2018 \$
Volunteer and employee related costs	Salaries and Wages	331,869	237,404
	Contractors	32,963	33,108
	ACC Levies	-53	870
	KiwiSaver Contributions	7,612	6,697
	HR Costs	929	489
	Mileage	2,031	2,362
	Professional Development	116,994	6,715
	Total		492,345

Expense Item	Analysis		
Costs related to providing goods or services	Accounting Fees	4,573	501
	Advertising & Marketing	475	8,900
	Audit Fees	3,317	1,175
	Bank Fees	67	55
	Catering	4,108	4,543
	Charities Service Fee	0	44
	Cleaning	7,463	0
	Consumables	618	0
	Consultancy Fees	82,046	34,331
	Entertainment	62	119
	General Expenses	4,826	1,434
	Governance Expenses	3,990	0
	Graphic Design	720	0
	Insurance	1,170	1,087
	Light, Power, Heating	6,352	0
	Office Expenses	16,389	6,414
	Printing & Stationery	3,161	645
	Rent & Hireage	11,934	4,920
	Social Sector Dashboard	23,623	56,607
	Subscriptions	4,561	1,471
	Telephone, Internet & IT	16,703	979
	Travel Expenses	5,176	5,205
	Venues	0	1,724
Total		201,334	130,155

Expense Item	Analysis		
Other expenses	Depreciation	1,906	1,524
	Koha or donation	1,050	0
	Expenses paid on behalf	26,653	0
Total		30,350	2,253

Note 1 : Analysis of Analysis of Assets and Liabilities

Asset Item	Analysis	2019 \$	2018 \$
Fees, subscriptions and other revenue	SBS cheque account	131,903	299,825
	Kiwibank cheque account	336	414
	SBS cheque account	203,145	0
	Kiwibank cheque account	719	0
	Total	336,103	300,238

Asset Item	Analysis		
Debtors and prepayments	Accounts receivable	9,585	21,623
	Prepayments	116	0
	Total	9,701	21,653

Asset Item	Analysis		
GST	GST receivable/(Payable)	(2,121)	21
	Total	(2,121)	21

Asset Item	Analysis		
Other non-current assets	Marketing & branding	7,400	7,400
	Total	7,400	7,400

Liability Item	Analysis		
Creditors and accrued expenses	Trade and other payables	14,513	6,398
	Employment costs payable	29,773	15,781
	Total	44,287	22,178

Liability Item	Analysis		
Unused donations and grants with conditions	Acorn Foundation	5,004	2,500
	BayTrust	19,649	177,312
	Lotteries	65,300	0
	Mentoring Foundation	391	0
	Other	116	0
	SmartGrowth	410	0
	Tauranga City Council	11,830	0
	TECT	(8,202)	50,000
	WBOP District Council	3,508	0
	Total	98,007	229,812

Note 4 : Property, Plant and Equipment

2019

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	1,287	0	0	643	644
Computer equipment	1,186	7,656	0	1,828	7,014
Plant and Equipment	0	5,163	0	176	4,987
Total	2,473	12,818	0	2,647	12,644

2018

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	2,073	500	0	1,286	1,287
Computer equipment	833	1,320	0	967	1,186
Total	2,906	1,820	0	2,253	2,473

Note 5: Loan Advance

Social Sector Innovation WBOP Charitable Trust ("SocialLink") owes the TECT Charitable Trust ("TECT") \$200,000 as a result of a loan advance from TECT to be used as a restricted reserve fund to undertake its management responsibilities of The Kollektive ("the Agreement"). The fund will reduce via payments made by SocialLink to TECT as surplus cashflows generated under the Agreement allow. The Advance is interest free; and the liability of SocialLink is limited to its assets which are available for distribution.

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - Nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - Nil)

Note 7 : Events After the Balance Date

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.

Note 8 : Related Party Transactions

Related Party Transactions

Description of related party relationship	Transactions	Outstanding	Transactions	Outstanding
The Trust made a contribution towards the Board Chair's attendance at the Complexity and Evaluation Conference in Melbourne.	1,000	0	0	0
One board member has completed some paid Cultural Training and Supervision for the Trust and has had mileage reimbursed to attend Board meetings and provide cultural supervision to a staff member.	2,324	0	0	0
The owner of MaxMicro Pty, is the partner of the General Manager. MaxMicro Pty provides technical / computer support to the Trust.	1,773	819	0	0

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Socialink Tauranga Moana

Opinion

We have audited the accompanying performance report of Socialink Tauranga Moana on pages 1 to 15, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2019, the statement of financial position as at 31 March 2019, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 1 to 15 presents fairly, in all material respects:
 - the entity information for the year ended 31 March 2019;
 - the service performance for the year then ended; and
 - the financial position of Socialink Tauranga Moana as at 31 March 2019, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of Socialink Tauranga Moana 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 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 relationship with, or interests in, Socialink Tauranga Moana.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

Other Information in Annual Report

The Trustees are responsible for the other information. The other information comprises the Chairperson's Report but does not include the performance report and our auditor's report thereon.

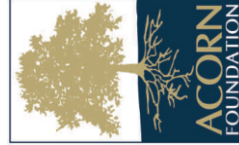
Our opinion on the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report 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 as no material differences were noted.

LACA Limited

LACA Limited
16 September 2019
Tauranga

Some of the agencies we've worked with..



Multicultural TAURANGA



CCS disability action Including all people



Nothing About Us, Without Us



Accessible Properties



