

Social Sector Innovation WBOP  
Charitable Trust

Performance Report

For the year ended 31 March 2021



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# CO-CHAIRS REPORT

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*SocialLink Co-Chair Report: SocialLink AGM  
September 2021 - Amohaere Tangitu and  
Tessa Mackenzie*

2020-2021 has been a year of challenges on many levels for the Social Sector. The chronic shortage of affordable housing, and the current impacts of country wide societal and business lockdowns have been exponentially felt by those working in social support roles. However, we have also seen the incredible heart, resourcefulness and resilience of people mobilising and coordinating to support each other. Marae in particular have shown a seamless leadership response to us all in how to work collaboratively within community through a unified kotahitanga approach of manaakitanga.

Before our report we would like to take this opportunity to acknowledge all past Board members. These include those who first developed SocialLink's vision, and made sure the values of 'advocacy' and 'innovation' were written into the kaupapa of the Trust.

We would also like to acknowledge the passing of Jodi Manuel early this year who made a huge contribution to the Welcome Bay community in particular, and was also a valued Board member.

In terms of SocialLink as an organisation, we would like to thank Liz Davies for continuing to respond to the needs of the sector whilst also answering to external organisations and

funders without whom we would not have been able to achieve the many projects, collaborations, research and training that make up much of what we offer in support of sector capacity development.

We are pleased that SocialLink's organisational strengths based approach to utilising each team member's extensive experience and specialised skill sets have enabled development of quality resources and data. The full value of projects like the Community Insights Lab will become fully realised over time in their contribution to evidence based research for social change. It has been great to see SocialLink's role to lead and/or support on issues requiring advocacy for social change in areas of pay parity, homelessness, child poverty and better access to funding for Māori organisations amongst many other projects.

This year is our final year as Co-chairs, and Trustees on the SocialLink Board, so we are grateful to feel excited for the future direction of SocialLink under the interim co-leadership of Nigel Tutt and Mel Tata, with an extensively skilled mix of Trustees with a wide range of experiences including hands-on at the coal face of social work through to corporate and Hauora executive management and te Ao Māori leadership perspectives.

Whilst keeping true to the original SocialLink kaupapa, we have grown and adapted into this third year of our bi-cultural governance journey. We are both extremely proud of how all trustees have embraced the move to our own version of the Two House model to reach the place where we stand in partnership today. The journey is a progressive one as trustees learn about each other's whakapapa and world views, whilst also continuing to deepen relationships of understanding with mana whenua and local iwi.

As Co-chairs we know that this has only been achievable because of trust being the fundamental value in developing a working relationship with each other in equitable partnership.

We also acknowledge Anaru Palmer, as our first intern who reflects a wise head on young shoulders with an exciting future as a leader and role model for others. His input has been insightful and valued. We shall be watching as he fulfils his potential across his many areas of interest.

Congratulations to Gordy and The Kollektive team in achieving increased membership and good returns on TECT's investment, as well as continuing to develop a sense of collaboration and community across sector membership.

Thanks to Tracy and other's working in the background to ensure our financial and legal obligations are maintained and reported in a timely manner.

Thank you to our funders TECT, BayTrust, Acorn, Lotteries, WBOPDC and TCC for continuing to support the work of Socialink.

Thank you to all our sector organisations who continue to walk alongside those in our community, supporting individuals, groups and families to reach their positive potential.

In terms of the Bi-cultural governance journey, the following are our individual perspectives on the learnings along the way which we will expand on in our spoken presentation.

Amohaere:



The co-chair Treaty House model gives a true sense of working in true partnership as described in the report.

Trust and communication is critical to achieving equitable outcomes and I acknowledge that it was Tessa's and my relationship that enabled that level of trust to be reached, and to therefore gain full support from all Board Members.

It has been a privilege to serve on the Socialink Board. I wish you all the best as you strive to achieve your goals and reducing inequalities.

Thank you to Mana Whenua Ngāi Tamarawaho Ngāti Ranginui for the support which has strengthened the relationships with local Iwi and Māori Providers. He mihi nui tēnei ki a koutou.

RAPUA TE HUARAHĪ I RUNGA I TE WHAKAARO KOTAHI.

SEEK THE UNITED PATHWAY AS WE JOURNEY TOWARDS THE COMMON GOAL

Tessa:



It has been an honour and a privilege to learn from Amohaere, and also from Peri Kohu, about how it is to sit in a bi-culturally relational space within a co-chair governance position.

Without the continued generosity to share knowledge from te Ao Māori perspectives, and to continue to forgive my personal blunders, I would not have been blessed with the richness of this experience.

I have been taught the need to be patient, to listen deeply at a 'feeling' level, to observe the intrinsic language of being present, and to learn my 'place' in the bigger picture of bi-cultural relationship. I better understand what I regard as a deep sense of community, and of 'showing up' and 'being present' at ceremonies and events that gift immense richness of connection that I have rarely felt before.

It will be a life-long learning, as that is something I have also learnt is that it doesn't matter where the relationship is initiated as long as it is built on mutual trust and intrinsic values of respect, acceptance, and a genuine interest in the whole person (past, present and future), than it will sustain the test of time.

To all Trustees past and present, I thank you for gifting me the benefit of your wisdom and willingness to be open to challenge and change, and the leadership you have shown in your support for Socialink. I am proud of what has been achieved in the collaboration to date, and am excited for what is to come with the combined leadership skill set of the new Board.



*- Tessa Mackenzie*  
Co-Chair



*- Amohaere Tangitu*  
Co-Chair

# GENERAL MANAGERS REPORT

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The past year has been out of the box as we 'pivoted' to meet the needs of our communities and run our organisations during Covid-19 lockdown and beyond. Amidst the uncertainty regarding funding and how Covid-19 and lock down would impact on communities, lock down also provided space for reflection for many people, both personally and professionally. Dare I say it, if you didn't get Covid-19, didn't lose your job and were living with people you liked, most people seemed to enjoy the change of pace that lockdown provided. Sunny weather was also a great plus.

People pondered what is important to them and their organisation and if we could maintain the good things that came out of lock down. For instance, the spontaneous community led action to support community members, that video conferencing and phone calls were sometimes a better way of communicating with some clients, appreciating the flexibility and speed in which Government, DHB and philanthropic funders responded and that working from home and meeting via video conferencing was not only possible but saved time and increased productivity.

To understand how Covid-19 and the lockdown impacted on community organisations and the communities they served, SocialLink undertook, in week three and four of Level 4 lockdown, the first of what became many surveys across Aotearoa to explore the impact of lockdown.

Just over half over the over 80 organisations that responded, were seeing or expected a reduction in funding, were adjusting to delivering services remotely (online), adapting to working remotely, with the majority cancelling or reducing services. Organisations sought to support clients many of whom experienced lockdown or Covid-19 related difficulties, loneliness/isolation, financial issues, and mental health issues.

The survey was then undertaken in other parts of Aotearoa and informed a Cabinet document about funding for social service providers.

SocialLink then initiated a sector led recovery strategy, 'Reimagine Us – Tō Tātou Pōhewatanga- The WBOP Social Sector post Covid-19 action plan - 2020 and beyond. The thinking behind the strategy was to enable a collective sector response to identify needs and changes required in order for the social sector to be able to successfully meet the growing needs of communities as they recover from the impact of the Government response to Covid-19. This plan is also an opportunity to capitalise on the impetus of Covid-19 and change the way in which the social sector support and enhance social and cultural wellbeing within WBOP whanau and communities.

Outcomes of the strategy include a pilot digital divide project to help address what lockdown highlighted, the divide between those able to work, study and connect online and those who could not. Fifty devices have been purchased with funding from the philanthropic Covid-19 recovery fund and 50 free 12 month internet connections from Trustpower are being distributed to low income whanau, with no device.

As a means to capitalise on community recognition of the essential work undertaken by the social sector during lockdown, a pay equity campaign is soon to be launched nationally, to highlight the significant pay disparity between non government organisation and government workers in the social sector and a call to action for workers to join unions and support the current claim to address this pay disparity.

We were all very excited to have Prime Minister Jacinda Ardern visit The Kollektive in September 2020 and to be able to raise issues with her that arose from the recovery strategy, in particular continuation of an agile and responsive government (as over the period of Covid-19 lock down) that removes system constraints and works in a high trust manner with established community groups.

The Board continue to provide astute guidance, support and oversight of SocialLink activities, to be able to draw on the deep social sector, te Ao Māori and business expertise on the Board has been invaluable to the operations of SocialLink. I would like to thank in particular Tessa Mackenzie and Amohaere Tangitu, the Co-Chairs and Nigel Tutt, the Treasurer. Tessa and Amohaere are standing down at this AGM, their leadership in forging a co-governance model leaves a great legacy for SocialLink and indeed for the social sector, thank you.

Board members that will be or have left – Tina Jennan and Chris Jacobs have provided insight, connections and have championed SocialLink, their contribution has been invaluable. It is with great sorrow, that another departed Trustee, Jodi Manuel passed away in June 2021, Jodi has made an amazing contribution to the lives of so many people, many of whom would not be here today if it were not for Jodi. Mel Tata, Soi Pearson as well as intern Anaru

Palmer have joined the Board this year and have provided great strategic and indepth understanding of the sector as well as a youth perspective.

I am indebted to SocialLink staff who quickly adjusted to lock down and identified any which way we could support the awesome mahi of the social sector providers – the survey, the strategy, supporting food providers to deliver food (Community Kai Collective), ran regular Manager zoom hui to share information and support each other, sharing the learnings of community led action etc.

We were very sad to see Joy Ngatoko Jack-Kino, Māori Engagement Advisor, leave SocialLink, her ability to build relationships with Māori providers and connect them with professional development and other resources was hugely beneficial. Joy has returned to Huria Management Trust to run their whanau ora programme so we enjoy continued connection with Joy and Huria marae. We were also very sad to see Ciska resign from her Organisational Advisor role, but continue to coordinate the mentoring programme. Multiple community organisations have benefited from Ciska providing invaluable support and advice to help strengthen their organisations. I'm very pleased to say both Joy and Ciska have been ably replaced with Luke Wilson who has taken on the Organisational Advisor role and Irene Walker who has taken the Māori Engagement Advisor.

I would like to thank Ngai Tamarawaho, mana whenua for The Kollektive, for their generosity in providing support and advice to SocialLink and The Kollektive as we continue our journey to better understand and incorporate te Ao Māori into all that we do.

We are very blessed in the western Bay of Plenty to have progressive, innovative philanthropic funders – TECT, Bay Trust and Acorn - who have been hugely supportive of SocialLink. Lotteries and Tauranga City Council have also supported and contributed vital funding for the operations of SocialLink. A great example of how the philanthropic funders and TCC innovated was creating a joint Covid-19 funding putea to meet the needs of community organisations as they responded to meeting the needs of the community while in lock down and onwards into recovery.

The social and community sector inspire the mahi of SocialLink, how community organisations support the most vulnerable in our communities, often providing support to well over double the amount of people you are funded for, accept pay and conditions that do not reflect the incredible value you contribute to our communities. This particularly shone in the incredible work you undertook in lock down to make sure everyone in our community was fed, housed and cared for. Nga mihi nui.



*- Liz Davies*

SocialLink General Manager



### *“Who are we?” “Why do we exist?”*

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**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 Innovation Western Bay of Plenty Charitable Trust (SSIT), trading as SocialLink, was established in 2012 following conversations 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 recognised 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 purpose is to strengthen community organisations to build and empower the social and community sector.

SocialLink's strategic themes are: Build the Sector, Empower the Sector, Serve the Sector

#### **Entity Structure:**

SocialLink is governed by a board of 7 Trustees who oversee governance and the strategic direction of the organisation. The board is comprised of 2 houses - a Māori house and a non-Māori house who can meet separately and oversee the trust collectively. Three seats have also been established for local iwi representation. 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 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 seven 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:	2021	2020
Number of organisations and individuals who received newsletters informing the sector about advocacy issues, training events and other capability events	<b>1,814</b>	<b>930-960</b>
Monthly website views (average total page views per month)	<b>2,833</b>	<b>3,607</b>
Number of learning, development, and networking events held	<b>27</b>	<b>16</b>
Numbers attending learning, development and networking events	<b>756</b>	<b>390</b>
Number of organisational needs assessments undertaken	<b>6</b>	<b>10</b>
Number of organisations assisted with one-on-one, brief support	<b>31</b>	<b>45</b>
Number of research projects undertaken	<b>1</b>	<b>5</b>
Occupancy of The Kollektive not-for-profit co-working space	<b>77%</b>	<b>73%</b>
Number of non-residential TK members	<b>162</b>	<b>143</b>
Number of collaborative groups supported	<b>4</b>	<b>6</b>
Number of submissions	<b>2</b>	<b>2</b>

## *Contact Details*

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**Facebook:** [www.facebook.com/SocialLink-Tauranga-Moana-Aotearoa-NZ-1065740270157373](https://www.facebook.com/SocialLink-Tauranga-Moana-Aotearoa-NZ-1065740270157373)



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

	Note	2021 \$	2020 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	4,500	1,000
Fees, subscriptions and other revenue from members	1	12,091	16,013
Revenue from providing goods or services	1	604,510	664,315
Interest, dividends and other investment revenue	1	0	863
Rental revenue	1	386,300	426,142
<b>Total Revenue</b>		<b>1,007,401</b>	<b>1,108,333</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	554,613	494,303
Costs related to providing goods or services	2	340,542	442,769
Other expenses	2	95,808	129,555
<b>Total Expenses</b>		<b>990,963</b>	<b>1,066,627</b>
<b>Surplus / (Deficit) for the Year</b>		<b>16,438</b>	<b>41,706</b>

This statement should be read in conjunction with the accompanying notes and the Assurance Practitioner's Report.

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


<b>Assets</b>	Note	2021 \$	2020 \$
<b>Current Assets</b>			
Bank accounts and cash	3	408,090	353,305
Debtors and prepayments	3	12,797	34,962
GST	3	(1,600)	(12,641)
<b>Total Current Assets</b>		<b>419,287</b>	<b>375,626</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	7,592	12,362
Other non-current assets	3	7,400	7,400
<b>Total Non-Current Assets</b>		<b>14,992</b>	<b>19,763</b>
<b>Total Assets</b>		<b>434,279</b>	<b>395,389</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	113,566	74,561
Unused donations and grants with conditions	3	241,137	207,689
<b>Total Current Liabilities</b>		<b>354,703</b>	<b>282,249</b>
TECT Loan	5	0	50,000
<b>Total Liabilities</b>		<b>354,703</b>	<b>332,249</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>79,578</b>	<b>63,140</b>

This statement should be read in conjunction with the accompanying notes and the Assurance Practitioner's Report.

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

<b>Accumulated Funds</b>	<b>2021</b>	<b>2020</b>
Current Assets	\$	\$
Opening Accumulated surpluses (deficits)	63,140	21,434
Accumulated surpluses (deficits)	16,438	41,706
<b>Total Accumulated Funds</b>	<b>79,578</b>	<b>63,140</b>

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

  
\_\_\_\_\_  
Co-Chair

10 Sept 21  
Date

  
\_\_\_\_\_  
Trustee

10 September 2021  
Date

*“How the entity has received and used cash”*

	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>		
Cash was received from:		
Donations, fundraising and other similar receipts	4,500	1,000
Fees, subscriptions and other receipts from members	12,091	16,013
Receipts from providing goods or services	1,050,000	1,174,877
Other revenue	0	0
Interest, dividends and other investment receipts	0	863
	<b>1,066,591</b>	<b>1,192,754</b>
Net GST	-11,041	10,520
Cash was applied to:		
Volunteers and employee related payments	552,199	485,313
Payments to suppliers	394,036	544,453
	<b>946,235</b>	<b>1,029,766</b>
<b>Net Cash Flows from Operating Activities</b>	<b>109,315</b>	<b>173,508</b>
<b>Cash flows from Investing and Financing Activities</b>		
Cash was received from:		
Term Loan	0	0
Cash was applied to:		
Term Loan	50,000	150,000
Payments to acquire property, plant and equipment	4,531	6,305
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(54,531)</b>	<b>(156,305)</b>
Net Increase / (Decrease) in Cash	<b>54,785</b>	<b>17,202</b>
Opening Cash	353,305	336,103
Closing Cash	408,090	353,306
This is represented by:		
Bank Accounts and Cash	408,090	353,305

*“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.

### **Financial Audit**

This Performance Report has been subject to a financial audit, please refer to the Independent Auditor's Report.



*Note 1 : Analysis of Revenue*

Revenue Item	Analysis	2021 \$	2020 \$
Donations, fundraising and other similar revenue	Donations & Sponsorship	4,500	1,000
	<b>Total</b>	<b>4,500</b>	<b>1,000</b>
Fees, Subscriptions and other revenue from members	Workshop Registration fees	12,091	16,013
	<b>Total</b>	<b>12,091</b>	<b>16,013</b>
Revenue from providing goods and services	Contribution	21,000	29,664
	Funds On Behalf	130,353	129,754
	Grants	442,450	494,898
	LINC Support Services	330	0
	Management Fees (TECT Hub)	9,998	10,000
	Drinks Machine Token Sales	380	0
	<b>Total</b>	<b>604,510</b>	<b>664,315</b>
Interest, Dividends and other investments	Interest Income	0	863
	<b>Total</b>	<b>0</b>	<b>863</b>
Rental Revenue	Te Kotare - Fixed Desks	433,277	406,881
	Te Kahu - Flex Desks	21,053	19,886
	Te Korimako - Daily PAYG	979	2,709
	Te Kotuku - Group Meet	0	95
	Te Kereru - Group Annual	22,796	18,805
	Printer Revenue	15,458	14,760
	Other Revenue	7,477	6,446
	Meeting Room/Venue Hire	14,852	16,525
	Other Rental	73,760	70,833
	Net Rental Disbursed	(203,354)	(130,797)
	<b>Total</b>	<b>386,300</b>	<b>426,142</b>

*Note 2 : Analysis of Expenses*

Expense Item	Analysis	2021 \$	2020 \$
Volunteer and employee related costs	Salaries and Wages	493,480	440,233
	Contractors	40,916	28,691
	ACC Levies	915	739
	KiwiSaver Contributions	13,823	12,243
	HR Costs	450	225
	Mileage	1,198	1,437
	Professional Development	4,129	10,734
	<b>Total</b>		<b>554,613</b>

Expense Item	Analysis		
Costs related to providing goods or services	Accounting Fees	6,462	7,614
	Advertising & Marketing	6,193	5,655
	Audit Fees	4,247	6,780
	Bank Fees	302	178
	Bad Debts	0	300
	Catering	2,947	4,415
	Capacity Building	69,407	47,606
	Cleaning	26,673	29,316
	Consumables	3,096	3,981
	Consultancy Fees	18,865	126,085
	Entertainment	138	340
	General Expenses	7,979	9,599
	Governance Expenses	2,033	2,065
	Graphic Design	180	3,048
	Insurance	21,190	19,559
	Light, Power, Heating	24,673	23,518
	Office Expenses	81,372	67,948
	Printing & Stationary	776	1,968
	Rent & Hireage	24,125	22,310
	Social Sector Dashboard	450	14,450
	Subscriptions	5,214	2,809
	Telephone, Internet & IT	32,620	42,105
	Travel Expenses	1,598	1,120
	Venues	0	0
<b>Total</b>		<b>340,542</b>	<b>442,769</b>

Expense Item	Analysis		
Other expenses	Depreciation	5,725	6,587
	Koha or donation	1,834	350
	Expenses paid on behalf	88,248	122,618
<b>Total</b>		<b>95,808</b>	<b>129,555</b>

This statement should be read in conjunction with the accompanying notes and the Assurance Practitioner's Report.

*Note 3 : Analysis of Assets and Liabilities*

Asset Item	Analysis	2021 \$	2020 \$
Fees, subscriptions and other revenue	SBS Bank	343,703	258,704
	Kiwibank cheque account	731	876
	SBS Bank	63,622	93,718
	Kiwibank Debit Card Account	34	7
	<b>Total</b>	<b>408,090</b>	<b>353,305</b>

Asset Item	Analysis		
Debtors and prepayments	Accounts receivable	9,405	32,966
	Prepayments	3,391	1,996
	<b>Total</b>	<b>12,797</b>	<b>34,962</b>

Asset Item	Analysis		
GST	GST receivable/(Payable)	(1,600)	(12,641)
	<b>Total</b>	<b>(1,600)</b>	<b>(12,641)</b>

Asset Item	Analysis		
Other non-current assets	Marketing & branding	7,400	7,400
	<b>Total</b>	<b>7,400</b>	<b>7,400</b>

Liability Item	Analysis		
Creditors and accrued expenses	Trade and other payables	72,388	35,797
	Employment costs payable	41,178	38,764
	<b>Total</b>	<b>113,566</b>	<b>74,561</b>

Liability Item	Analysis		
Unused donations and grants with conditions	Acorn Foundation	0	2,311
	BayTrust	35,000	81,830
	Lotteries	39,910	81,990
	Mentoring Foundation	7,157	0
	Other	0	0
	SmartGrowth	0	0
	Tauranga City Council	14,491	21,979
	TECT	134,100	10,860
	WBOP District Council	10,479	8,717
	<b>Total</b>	<b>241,137</b>	<b>207,689</b>

This statement should be read in conjunction with the accompanying notes and the Assurance Practitioner's Report.

*Note 4 : Property, Plant and Equipment*

**2021**

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	4,335	4,531	0	3,308	5,558
Computer equipment	4,605	0	153	2,418	2,034
Plant and Equipment	3,423	0	3,423	0	0
<b>Total</b>	<b>12,363</b>	<b>4,531</b>	<b>3,576</b>	<b>5,726</b>	<b>7,592</b>

**2020**

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	644	4,500	0	809	4,335
Computer equipment	7,014	1,805	0	4,214	4,605
Plant and Equipment	4,987	0	0	1,564	3,423
<b>Total</b>	<b>12,645</b>	<b>6,305</b>	<b>0</b>	<b>6,587</b>	<b>12,363</b>

*Note 5: Loan Advance*

Social Sector Innovation WBOP Charitable Trust ("SocialLink") repaid the loan advance that was owing to TECT Charitable Trust ("TECT") in October 2020 leaving a nil balance in the 2021 year (Last Year - \$50,000). This was used as a restricted reserve fund to undertake its management responsibilities of the Kollektive ("the Agreement"). It has now been agreed by both parties that no rental disbursements will be made to TECT if there is less than \$50,000 remaining in cash for management responsibilities of the Kollektive.

*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	THIS YEAR		LAST YEAR	
	Transactions	Outstanding	Transactions	Outstanding
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.	663	-	830	-
The owner of MaxMicro Pty, is the partner of the General Manager. MaxMicro Pty provides technical / computer support to the Trust.	1,575	-	712	-
Socialink has the Management Contract for, and is also a paying member of, The Kollektive. Rent is paid monthly at the standard market rate for services provided.	23,150	-	20,400	-
Socialink has the Management Contract for, and is also a paying member of, The Kollektive. Other operating expenses are paid during the financial year in addition to the rent.	709	-	2,228	-

*Note 9 : Going Concern*

On March 11 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel coronavirus) a pandemic. Two weeks later on March 26 New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all non essential businesses were closed and international travel was restricted. Furthermore business continuity in numerous industries was impacted.

This Board has assessed the likely impact of COVID-19 on Socialink and have concluded that for the 12 months from the date of signing the performance report, COVID-19 will not materially impact the ability of the trust to continue operating.

The board also notes that the trust has sufficient financial resources to enable it to continue to operate for the foreseeable future. No adjustments have been made to the report as a result of this.



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CHARTERED ACCOUNTANTS  
AUSTRALIA - NEW ZEALAND

## INDEPENDENT AUDITOR'S REPORT

### To the Trustees of SocialLink Tauranga Moana

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#### Opinion

We have audited the accompanying performance report of SocialLink Tauranga Moana on pages 1 to 11, 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 2021, the statement of financial position as at 31 March 2021, 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 11 presents fairly, in all material respects:
  - the entity information for the year ended 31 March 2021;
  - the service performance for the year then ended; and
  - the financial position of SocialLink Tauranga Moana as at 31 March 2021, 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 New Zealand Auditing Standard 1, *The Audit of Service Performance Information*. 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 SocialLink Tauranga Moana in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) 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, SocialLink 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 NZAS 1 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) and NZAS 1, we exercise professional judgement and maintain professional skepticism 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.

### **Emphasis of Matter**

We draw attention to Note 9 in the Performance Report regarding Going Concern:

On 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lock-down commenced.

As part of this lock-down, all non-essential businesses were closed and international travel was restricted. Furthermore, business continuity in numerous industries was impacted.

The Board has assessed the likely impact of COVID-19 on SocialLink and have concluded that, for the 12 months from the date of signing the Performance Report, COVID-19 will not materially impact the ability of the Trust to continue operating.

The Board also notes that the Trust has sufficient financial resources to enable it to continue to operate for the foreseeable future.

No adjustments have been made to the Performance Report as a result of this.

### **Other Information in Annual Report**

The Trustees are responsible for the other information. The other information comprises the Co-Chairpersons' Report and the General Manager'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.

LACA Limited

LACA Limited  
Tauranga  
10 September 2021



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