

Social Sector Innovation WBOP  
Charitable Trust

Performance Report  
For the year ended 31 March 2023



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# CO-CHAIRS REPORT

SocialLink whakataukī:

*'Uhia te korowai kahui ki te iwi hei tauawhi, hei akiaki ki te ao angitu.'*

*Spread the folds of the korowai to all, as a means of support and encouragement in pursuit of success.*

2022-2023 has been a standout year for SocialLink as we strengthen our position in the social sector. Our organisation has actively engaged with social sector organisations and expanded the range of services we offer to the wider community. Given the impact of inflation and rising costs on households and social organizations, the presence of a robust sector and an organisation like SocialLink is now more crucial than ever.

During the 2022/23 year that we are reporting on, SocialLink initiated the delivery of services to support the volunteering sector through an agreement to transfer the services from Volunteering Bay of Plenty. We are delighted to provide support to this vital part of the social sector and continue to offer services that benefit the numerous volunteers in our area and the organisations they contribute to.

An aspect of which we are particularly proud is SocialLink's well-functioning co-governance model with our two-house structure. This model ensures our strong connection with Mana Whenua and allows our SocialLink to be deeply rooted in the community we serve. We eagerly look forward to exploring opportunities to expand this model further into SocialLink's operations in the future.

Financially, SocialLink concludes this reporting period in a solid position, having intentionally built a modest reserve to ensure stability in providing a expanded range of services and objectives. This necessitates maintaining a small surplus for each financial period, which we have successfully accomplished during this reporting period. We are grateful for the unwavering support we receive from our major funders, both financially and otherwise, as it ensures we have sufficient backing to achieve our goals and serve the sector. We take great pride in our partnerships with TECT, BayTrust, Acorn, Lotteries, WBOPDC and TCC in the pursuit of our mutual objectives.

The strength of SocialLink as an organisation owes much to our exceptional staff. Every year, our team grows stronger, and as the governance group, we are immensely proud of their dedication and expertise in their respective roles. We would like to acknowledge Liz Davies, in particular, for her inspiring leadership and her efforts in fostering a team culture built on relationships and dedication. We would also like to express our gratitude to our fellow trustees for their invaluable guidance and knowledge during this transitional period for SocialLink.

Lastly, we extend a heartfelt thank you to the organisations, individuals, and supporters who collaborate with SocialLink. Tauranga is an incredibly resilient and vibrant community, and we are honored to be part of it.



**Mel Tata**  
Co-Chair



**Nigel Tutt**  
Co-Chair

# GENERAL MANAGERS REPORT

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SocialLink continues to be inspired by doing whatever we can to support the awesome mahi of for-purpose organisations which deliver vital services to meet the needs of our communities. When we hear from organisations about the impact our support has had on their own mahi, it makes our hearts sing, knowing we are making a valuable contribution to the work of 'for-purpose' organisations.

I am always staggered at the sheer range of work managers of for-purpose organisations need to get their heads around, including preparing numerous funding applications with accompanying numerous reports, support to staff, recruitment, financial management, development and review of policies, Board reports, health and safety, evaluation, ensuring IT is working, and on top of all this, often delivering services to clients. No one person can be an expert across all these areas, which is where SocialLink comes in to help build capability, provide practical advice, help with using data and to fight in your corner and give a voice to for-purpose organisations and the people you serve.

## **Volunteering Services**

A big focus for SocialLink over the past year has been taking over delivery of volunteering services from Volunteering Bay of Plenty,

which regrettably had to wind down. SocialLink began delivering volunteering services from October 2022 and we are excited about how well this aligns with our other services. Most for-purpose organisations rely on or are entirely run by volunteers, so to be able to support them in recruiting and retaining volunteers while also being able to seamlessly offer a range of other services to support the operations of their organisation has been an exhilarating journey for SocialLink.

We have also really enjoyed having an increased presence in the community as we meet with volunteers and encourage people to consider volunteering. We have completed a business case, informed by the well-evidenced benefits of volunteering, and are focusing our efforts on recruiting volunteers from migrant communities, rangatahi, those struggling with anxiety, depression or loneliness and those wanting a pathway into employment. Providing connection, a sense of purpose, skills for the workforce and an opportunity to improve English are all benefits of volunteering we want to promote to these population groups while also providing an increased diversity of volunteers for community organisations.

## **Supporting kaupapa Māori initiatives**

Another exciting pilot initiative we have commenced is Whakamana Tangata – building capability in Māori organisations, such as Kohanga Reo, marae, rangatahi initiatives, Māori Land Trusts etc. This initiative provides wraparound support to put them in a stronger position to achieve their aspirations, for example, by being able to secure funding to upgrade the marae, support students from kura to attend kapa haka competitions. There are challenges for our Māori entities, as most are volunteers working on top of their full-time work and family commitments, both Kaitohutohu and Kairuruku roles are flexible

and familiar with these realities. Our tentacles are slowly reaching into the core of Māori communities, it is an exciting position to be on the periphery of, to explore this space and ensuring SocialLink is best able to engage and meet the needs of hapū, iwi, marae, Kohanga Reo, kura and Māori Land Trusts.

### **Collaboration**

Knowing the greater impact that can be achieved by working together, we are delighted to support the coming together of two new groups – community centres in the Western Bay of Plenty and people who have the role of connectors in our communities. SocialLink continues to support the mahi of the Child Poverty Action Group, the Spectrum Collective for providers of services to people on the autism spectrum and CoLab in Te Puke, which continues to grow from strength to strength.

### **The Kollektive**

Another means by which SocialLink enables collaboration is The Kollektive, a co-working and meeting space for 'for-purpose' organisations, which I hope everyone has had an opportunity to visit. As the impact of Covid diminishes, at least in terms of people working and getting together, the number of people calling The Kollektive their work-home has increased to 85 percent, even higher occupancy levels than pre-Covid.

To cater for the growth, we have secured the lease of an extra multifunctional meeting space called The Classroom which is a versatile space suitable for community group activities or meetings. We have reacted to the effects of covid, weather events and traffic woes, with an increase in digital technology for video conferencing and sound proof pods for individual online meetings.

TK events like Soup for The Soul, Matariki long lunch and TK Talks have centred on manakitanga and kotahitanga in efforts to reconnect our community in an uplifting,

collaborative and nourishing way. It is a delight to welcome back the buzz and hum of activity at The Kollektive.

### **Being the voice of the sector**

SocialLink continues to keep its ear to the ground to elevate and raise awareness of the issues for- purpose organisations and the communities you serve are experiencing. We have undertaken and shared research with politicians and funders about the impact of the cost of living in the Western Bay of Plenty where, shockingly, we pay more than the national average for food, electricity and housing. The reasons for this are not clear, however while most people across the motu are struggling to keep their heads above water, people in Tauranga and the Western Bay of Plenty are wrestling even more to just cover the very basics of day-to-day living.

Through Community Networks Aotearoa and working with our colleagues across the motu, we are keenly aware of the difficulties and frustrations for for-purpose organisations in operating bank accounts. Just trying to change signatories to bank accounts is for most, a painful, drawn-out process that takes time away from working in our communities. As a result, research has been initiated to document the issues, based on for-purpose organisation's experiences, and has identified recommendations which will be used to work with the Government and banks to find ways to improve banking for not-for-profits.

### **Community Insights**

Knowing the power of data to inform the work of for-purpose organisations and better demonstrate their impact, Community Insights is working with many organisations to build their data capability. In addition, it is making localised data more accessible by creating data dashboards linking

data related to child and youth wellbeing, local census data and community and social sector organisations, and curating data from Government and other sources. Community Insights is working alongside several local Māori Land trusts, in collaboration with Te Ara Tangata, to build and strengthen their internal data sources to enable the land trust to plan for the development of their whenua.

### **Advice**

According to the excellent feedback received about SocialLink's Organisational Advisor and Funding Advisor, we know that providing practical, timely advice and support has added value to the mahi of for-purpose organisations.

### **Governance**

As with any for-purpose organisation, wise, astute governance is critical and SocialLink is very blessed with all our Trustees who bring a te Ao Māori perspective, social sector and business nous to the table. It is with a lot of sadness that we farewell Nigel Tutt, Co-Chair and Treasurer of SocialLink who has been on SocialLink's board for six years. Nigel's pragmatic, very astute guidance has seen SocialLink navigate taking on management of The Kollektive five years ago and the investigation into transferring volunteering services to SocialLink. Nigel has been hugely valuable to the growth and success of SocialLink – ngā mihi nui e te Rangatira, Nigel.

### **Co-governance and mana whenua**

Following on from SocialLink's establishment of a Māori and non-Māori house style of governance in 2020, we are now exploring, with the guidance of mana whenua, Ngāi Tamarāwaho, and local Māori leaders, strengthening the relationships between Tangata Whenua and te Tiriti Tangata and have this reflected in our mahi at an operational level. Watch this space in the next annual

report. We are also grateful to have signed an agreement between mana whenua, Ngāi Tamarāwaho, and SocialLink as a means of strengthening our relationships and ways of working together.

### **Staff**

The success of any organisation is largely dependent on the quality of staff. SocialLink is blessed with staff who have a wide range of skills, knowledge and experience and are deeply committed to do whatever it takes to support the mahi of for-purpose organisations. Without such staff, SocialLink could not fulfil its vision for a resourced, skilled and cohesive for-purpose sector enabling communities to flourish.

### **Funders**

Like any for-purpose organisation, SocialLink could not operate without the support of our funders. SocialLink is incredibly grateful that our funders see the value of an organisation that can offer support to for-purpose organisations so they can deliver the best services possible to our communities. In particular, we are very grateful to TECT for their confidence in funding SocialLink for the next three years.

I take my hat off to all the leaders of for-purpose organisations who go well above and beyond to meet the increasing need in your communities, while keeping the organisation ticking over and ensuring staff who are doing the hard mahi are safe and not overwhelmed with the need. Ngā mihi nui - our communities are underpinned and uplifted by the work you do.



*- 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:** C C50192

#### **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.

Our vision is “a resourced, skilled and cohesive for-purpose sector enabling communities to flourish”. SocialLink's purpose is building capacity, confidence, sustainability and voice of community organisations in the Western Bay of Plenty.

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

#### **Entity Structure:**

SocialLink is governed by a board of 8 Trustees who oversee governance and the strategic direction of the organisation. The Board is comprised of 2 houses - a Māori house and non-Māori house with each house headed by a Co-Chair. 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, Acorn Foundation, Western Bay of Plenty District Council and Tauranga City Council 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.



### **Addition Information:**

Due to the unfortunate closure of Volunteering Bay of Plenty, SocialLink took over the delivery of volunteering services in October 2022.

### *Contact Details*

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**Physical Address:** C/-The Kollektive, 145 Seventeenth Avenue, Tauranga 3112

**Postal Address:** The Kollektive, DX BOX HP40007, Tauranga, 3112

**Phone:** 07 987 0920

**Email/Website:** [info@sociallink.co.nz](mailto:info@sociallink.co.nz) / [www.sociallink.co.nz](http://www.sociallink.co.nz)

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



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

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2023	2022
Number of organisations and individuals who received newsletters informing the sector about advocacy issues, training events and other capability events	<b>1,691</b>	<b>1,814</b>
Monthly website views (average total page views per month)	<b>1,733</b>	<b>1,567</b>
Number of learning, development and networking events held	<b>26</b>	<b>18</b>
Number of organisations assisted with one-on-one, brief support	<b>51</b>	<b>73</b>
Number of research projects undertaken	<b>7</b>	<b>4</b>
Number of organisation engaged in data utilisation projects	<b>13</b>	<b>14</b>
Occupancy of The Kollektive not-for-profit co-working space	<b>72%</b>	<b>69%</b>
Number of non-residential TK members	<b>154</b>	<b>165</b>
Number of collaborative groups supported	<b>6</b>	<b>4</b>
Number of submissions	<b>6</b>	<b>6</b>

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

	Note	2023 \$	2022 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	5,533	0
Fees, subscriptions and other revenue from members	1	12,891	8,853
Revenue from providing goods or services	1	829,232	727,486
Rental revenue	1	411,866	463,822
Interest, dividends and other investment revenue	1	3,906	0
<b>Total Revenue</b>		<b>1,263,428</b>	<b>1,200,162</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	640,964	576,705
Costs related to providing goods or services	2	430,189	402,311
Other expenses	2	97,130	160,400
<b>Total Expenses</b>		<b>1,168,283</b>	<b>1,139,416</b>
<b>Surplus / (Deficit) for the Year</b>		<b>95,145</b>	<b>60,746</b>
This is represented by:			
Surplus - Socialink		89,666	28,679
Surplus - The Kollektive		5,479	32,067
<b>Total Surplus for the Year</b>		<b>95,145</b>	<b>60,746</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	2023 \$	2022 \$
<b>Current Assets</b>			
Bank accounts and cash	3	732,032	402,847
Debtors and prepayments	3	33,603	40,228
GST	3	(1,043)	(6,036)
<b>Total Current Assets</b>		<b>764,592</b>	<b>437,039</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	14,111	5,110
Other non-current assets	3	7,400	7,400
<b>Total Non-Current Assets</b>		<b>21,511</b>	<b>12,510</b>
<b>Total Assets</b>		<b>786,103</b>	<b>449,549</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	122,770	57,869
Unused donations and grants with conditions	3	427,865	251,358
<b>Total Current Liabilities</b>		<b>550,635</b>	<b>309,227</b>
<b>Total Liabilities</b>		<b>550,635</b>	<b>309,227</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>235,468</b>	<b>140,323</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>2023</b>	<b>2022</b>
Current Assets	\$	\$
Opening Accumulated surpluses (deficits)	140,323	79,578
Accumulated surpluses (deficits)	95,145	60,746
<b>Total Accumulated Funds</b>	<b>235,468</b>	<b>140,323</b>

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

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

Jul 17, 2023  
 Date

  
 \_\_\_\_\_  
 Soi Pearson (Jul 18, 2023 12:35 GMT+12)  
 Trustee

Jul 18, 2023  
 Date



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



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

	2023 \$	2022 \$
<b>Cash Flows from Operating Activities</b>		
Cash was received from:		
Donations, fundraising and other similar receipts	5,533	0
Fees, subscriptions and other receipts from members	12,891	8,853
Receipts from providing goods or services	1,424,233	1,175,238
	<b>1,442,657</b>	<b>1,184,091</b>
Net GST	(4,994)	4,436
Cash was applied to:		
Volunteers and employee related payments	627,187	591,147
Payments to suppliers	469,483	599,114
	<b>1,096,670</b>	<b>1,190,261</b>
<b>Net Cash Flows from Operating Activities</b>	<b>340,993</b>	<b>(1,734)</b>
<b>Cash flows from Investing and Financing Activities</b>		
Cash was received from:		
Interest, dividends and other investment revenue	3,906	0
Term Loan	0	0
	<b>3,906</b>	<b>0</b>
Cash was applied to:		
Term Loan	0	0
Payments to acquire property, plant and equipment	15,715	3,508
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(11,809)</b>	<b>(3,508)</b>
<b>Increase / (Decrease) in Cash</b>	<b>329,184</b>	<b>(5,243)</b>
Opening Cash	402,847	408,090
Closing Cash	732,032	402,847
This is represented by:		
Bank Accounts and Cash	732,032	402,847

*“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 financial audit, please refer to the Independent Auditors report.



*Note 1 : Analysis of Revenue*

Revenue Item	Analysis	2023 \$	2022 \$
Donations, fundraising and other similar revenue	Donations & Sponsorship	5,533	0
	<b>Total</b>	<b>5,533</b>	

Revenue Item	Analysis		
Fees Subscriptions and other revenue from members	Workshop Registration fees	12,891	8,853
	<b>Total</b>	<b>12,891</b>	<b>8,853</b>

Revenue Item	Analysis		
Revenue from providing goods and services	Contribution	50,000	12,847
	Funds On Behalf	89,517	69,421
	Grants	577,422	626,030
	Volunteering Services Income	92,922	0
	Other Revenue	7,817	6,513
	Management Fees (TECT Hub)	9,996	9,996
	Drinks Machine Token Sales	1,542	2,407
	William Buck Cup	16	78
	PINKSHIRTDAY Tote Bags	0	195
	<b>Total</b>	<b>829,232</b>	<b>727,486</b>

Revenue Item	Analysis		
Rental Revenue	Te Kotare - Fixed Desks	459,038	442,018
	Te Kahu - Flex Desks	8,646	12,722
	Te Korimako - Daily PAYG	(952)	2,441
	Te Kotuku - Group Meet	856	1,729
	Te Kereru - Group Annual	16,101	22,675
	Printer Revenue	23,594	17,803
	Other Revenue	4,087	6,454
	Meeting Room/Venue Hire	11,699	14,398
	Other Rental	68,453	84,086
	Net Rental Disbursed	(179,657)	
<b>Total</b>	<b>411,866</b>	<b>463,822</b>	

Revenue Item	Analysis		
Fees Subscriptions and other revenue from members	Interest Income	3,096	0
	<b>Total</b>	<b>3,096</b>	<b>0</b>



*Note 2 : Analysis of Expenses*

Expense Item	Analysis	2023	2022
		\$	\$
Volunteer and employee related costs	Salaries and Wages	528,962	497,754
	Contractors	89,364	53,782
	ACC Levies	943	992
	KiwiSaver Contributions	15,455	14,192
	HR Costs	470	1,180
	Mileage	1,719	798
	Professional Development	4,051	8,007
	<b>Total</b>		<b>640,964</b>

Expense Item	Analysis			
Costs related to providing goods or services	Accounting Fees	13,716	7,232	
	Advertising & Marketing	3,868	2,217	
	Audit Fees	5,099	3,110	
	Bank Fees	373	536	
	Bad Debts	0	307	
	Catering	7,612	2,085	
	Capacity Building	75,196	86,025	
	Cleaning	29,126	28,017	
	Consumables	3,437	3,239	
	Consultancy Fees	40,968	26,828	
	General Expenses	10,400	4,858	
	Governance Expenses	4,599	4,480	
	Graphic Design	750	3,506	
	Insurance	31,341	22,341	
	Light, Power, Heating	31,475	34,815	
	Office Expenses	94,199	105,312	
	Printing & Stationary	2,249	1,720	
	Rent & Hireage	31,654	23,381	
	Subscriptions	7,510	6,980	
	Telephone, Internet & IT	34,482	33,857	
	Travel Expenses	2,137	1,466	
	<b>Total</b>		<b>430,189</b>	<b>402,311</b>

Expense Item	Analysis		
Other expenses	Depreciation	6,713	4,853
	Koha or donation	900	240
	Expenses paid on behalf	89,517	155,307
<b>Total</b>		<b>97,130</b>	<b>160,400</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	2023 \$	2022 \$
Bank accounts and cash	SBS Bank	17,325	363,437
	Kiwibank Debit Card Account	0	986
	ANZ Debit Card Account	1,001	0
	ANZ Operating Account	433,058	0
	ANZ Term Deposit - 1000	200,000	0
	SBS Bank	2	38,424
	ANZ Debit Card	702	0
	The Kollektive - ANZ Operating	79,944	0
	<b>Total</b>	<b>732,032</b>	<b>402,847</b>

Asset Item	Analysis		
Debtors and prepayments	Accounts receivable	33,603	39,718
	Prepaid Wages	0	510
	<b>Total</b>	<b>33,603</b>	<b>40,228</b>

Asset Item	Analysis		
GST	GST receivable/(Payable)	(1,043)	(6,036)
<b>Total</b>	<b>Total</b>	<b>(1,043)</b>	<b>(6,036)</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	82,258	31,133
	Employment costs payable	40,512	26,736
	<b>Total</b>	<b>122,770</b>	<b>57,869</b>

Liability Item	Analysis		
Unused donations and grants with conditions	Waipu Hauora	3,250	3,250
	BayTrust	26,969	124
	Lotteries	7,180	70,000
	Mentoring Foundation	0	4,517
	Tauranga City Council	12,374	6,704
	TECT	67,500	0
	WBOP District Council	19,658	28,524
	Various Funders	67,500	0
	<b>Total</b>	<b>427,865</b>	<b>251,358</b>

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



*Note 4: Property, Plant and Equipment*

**2023**

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	2,779	8,206	0	4,247	6,738
Computer equipment	2,330	7,509	0	2,466	7,373
Plant and Equipment	0	0	0	0	0
<b>Total</b>	<b>5,110</b>	<b>15,715</b>	<b>0</b>	<b>6,713</b>	<b>14,111</b>

**2022**

Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation	Closing Carrying Amount
Website development	5,558	1,438	1,138	3,079	2,779
Computer equipment	2,034	2,071	0	1,775	2,330
Plant and Equipment	-	0	0	0	0
<b>Total</b>	<b>7,592</b>	<b>3,508</b>	<b>1,138</b>	<b>4,853</b>	<b>5,110</b>

*Note 5: Accumulated Funds*

	2023	2022
Accumulated surpluses (deficits) - SocialLink Untagged	65,755	49,825
Accumulated surpluses (deficits) - SocialLink Tagged	129,125	55,390
Accumulated surpluses (deficits) - The Collective	40,588	35,109
<b>Closing Accumulated surpluses (deficits)</b>	<b>235,468</b>	<b>140,323</b>

The SocialLink Board have adopted a policy to ensure there are 3-month's of operating funds in Reserve for the operations of SocialLink.

*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
The owner of MaxMicro Pty, is the partner of the General Manager. MaxMicro Pty provides technical / computer support to the Trust.	-	-	527	-
Socialink has the Management Contract for, and is also a paying member of, The Collective. Rent is paid monthly at the standard market rate for services provided.	29,500	-	22,500	-
Socialink has the Management Contract for, and is also a paying member of, The Collective. Other operating expenses are paid during the financial year in addition to the rent.	1,328	-	1,356	-

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





## INDEPENDENT AUDITOR'S REPORT

### To the Trustees of The Social Sector Innovation WBOP Charitable Trust

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#### Opinion

We have audited the accompanying consolidated performance report of The Social Sector Innovation WBOP Charitable Trust and The Kollektive (the Group) on pages 1 to 11, which comprises the entity information, the consolidated statement of service performance, the consolidated statement of financial performance and consolidated statement of cash flows for the year ended 31 March 2023, the consolidated statement of financial position as at 31 March 2023, 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 consolidated statement of service performance are suitable;
- b) the consolidated performance report on pages 1 to 11 presents fairly, in all material respects:

- the entity information for the year ended 31 March 2023;
- the consolidated service performance for the year then ended; and
- the consolidated financial position of The Social Sector Innovation WBOP Charitable Trust as at 31 March 2023, and its consolidated financial performance, and consolidated 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 (NZ AS1), *The Audit of Service Performance Information (NZ)*.

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 the Group 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, the Group.

#### 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 Consolidated Performance Report**

The Trustees are responsible on behalf of the Group 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 consolidated statement of service performance;
- (b) the preparation and fair presentation of the consolidated performance report which comprises:
  - the entity information;
  - the consolidated statement of service performance; and
  - the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, consolidated statement of accounting policies and notes to the consolidated 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 consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated performance report, the Trustees are responsible on behalf of the group for assessing the group'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 group 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 NZ AS1 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 NZ AS1, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Group'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 Group'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 consolidated 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated performance report, including the disclosures, and whether the consolidated 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 Matter**

We bring the Reader's attention to the fact that the prior year amounts were subject to a Financial Review by LACA Limited.

An unmodified conclusion was expressed on the 17 August 2022.

LACA Limited

LACA Limited  
**Tauranga**  
18 July 2023



