

Performance Report

Hui E! Community Aotearoa
For the year ended 30 June 2024

Prepared by Beany Limited

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Approval of Financial Report

Hui E! Community Aotearoa For the year ended 30 June 2024

The Trustees are pleased to present the approved financial report including the historical financial statements of Hui E! Community Aotearoa for year ended 30 June 2024.

APPROVED



29 Nov 2024

Date



Date3/12/24.....

Entity Information

Hui E! Community Aotearoa For the year ended 30 June 2024

Legal Name of Entity

Hui E! Community Aotearoa

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC51043

Entity's Purpose or Mission

"Hui e te mārama e, hui e te oranga e / From knowledge comes wellbeing." We weave collective voices and drive equitable systems change so that communities, hapū and iwi can do what they do best.

We acknowledge Ihakara Karaitiana mokopuna of Retimana Te Korou Karaitiana as the source of this tauparapara.

Entity Structure

Hui E! Community Aotearoa is supported by two houses: Tangata Whenua and Tangata Tiriti. This includes equal membership on a 50:50 basis and shared leadership between the Tangata Whenua and Tangata Tiriti houses via Co-Chairs.

Main Sources of Entity's Cash and Resources

The Trust's activities are funded by Grants from Government, Lotteries and Philanthropic Organisations and Donations.

Main Methods Used by Entity to Raise Funds

Applications for Grants; Providing Goods and Services; Donations

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust relies on gifts of volunteer time and expertise to complete work in roles such as governance (board and committees) and support for community groups.

Physical Address

9a Marina Grove
Hutt Central
5010

Postal Address

PO Box 25333
Featherston Street
Wellington 6146

Statement of Service Performance

Hui E! Community Aotearoa For the year ended 30 June 2024

Whāinga: Purpose

We fulfil our vision through our work with community rōpū. We champion and tautoko the mahi of thousands of community groups, hapū and iwi across Aotearoa New Zealand.

Community rōpū / groups and tūao / volunteers reach out to us for advice, learning, networking, advocacy and more. We tautoko community rōpū / groups and tūao / volunteers with skills, partnerships, and a voice at the tables of power. We represent community rōpū / groups and tūao / volunteers with external groups, government, philanthropic funders and business.

	2024	2023
Description and Quantification of the Entity's Outputs		
Number of community organisations engaged	178	291
Number of meetings with ministers/government agencies	33	51
Number of attendees of our public webinars	-	2,040
Number of podcast downloads	855	-
Number of collaborative projects	7	5
Representation on external bodies/groups	2	4
Number of people engaged on our social media channels	3,932	3,316
% increase in our social media followers	19	70
Number of people visiting our website	10,177	9,300
Number of newsletters/panui sent out	11	18

Statement of Financial Performance

Hui E! Community Aotearoa For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Donations, Fundraising and Other Similar Revenue	1	336,000	462,465
Revenue from Providing Goods or Services	1	75,000	60,435
Interest, Dividends and Other Investment Revenue	1	272	1,272
Other Revenue	1	8,020	21,188
Total Revenue		419,292	545,360
Expenses			
Volunteer and Employee related Costs	2	181,550	362,010
Costs related to Providing Goods or Services	2	289,245	126,660
Other Expenses	2	36,634	65,780
Total Expenses		507,429	554,450
Surplus/(Deficit) for the Year		(88,137)	(9,090)

Statement of Financial Position

Hui E! Community Aotearoa As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Bank Accounts and Cash	3	189,072	65,917
Other Current Assets	3	1,505	1,835
Total Current Assets		190,576	67,752
Non-Current Assets			
Property, Plant and Equipment	5	1,136	133
Other Non-Current Assets	3	250	51,123
Total Non-Current Assets		1,386	51,256
Total Assets		191,962	119,008
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	4	170,000	8,908
Total Current Liabilities		170,000	8,908
Total Liabilities		170,000	8,908
Total Assets less Total Liabilities (Net Assets)		21,962	110,100
Accumulated Funds			
Capital Contributed by Owners or Members	6	253,073	253,073
Accumulated Surpluses or (deficits)	6	(231,111)	(142,974)
Total Accumulated Funds		21,962	110,100

Depreciation Schedule

Hui E! Community Aotearoa

For the year ended 30 June 2024

NAME	COST	RATE	METHOD	OPENING VALUE	PURCHASES	DISPOSALS	LOSS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Computers										
Lenovo ThinkBook	1,363	50.00%	DV	-	1,363	-	-	227	227	1,136
Laptop	1,417	50.00%	DV	133	-	133	133	-	-	-
Total Computers	2,780			133	1,363	133	133	227	227	1,136
Total	2,780			133	1,363	133	133	227	227	1,136

This statement should be read in conjunction with the attached Notes to the Performance Report and Audit Report.

Statement of Cash Flows

Hui E! Community Aotearoa For the year ended 30 June 2024

	2024	2023
Cash Flows from Operating Activities		
Cash was provided from		
Donations, Fundraising and Other Similar Receipts	548,007	444,848
Receipts from Providing Goods or Services	86,250	69,500
Total Cash was provided from	634,257	514,348
Cash was applied to		
GST	(25,343)	(21,221)
Payments to Suppliers and Employees	(534,929)	(576,125)
Total Cash was applied to	(560,273)	(597,346)
Total Cash Flows from Operating Activities	73,985	(82,998)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(1,363)	-
Payments to purchase investments	50,623	(50,623)
Cash Flows from Other Investing and Financing Activities	(90)	(420)
Total Cash Flows from Investing and Financing Activities	49,170	(51,043)
Net Increase/ (Decrease) in Cash	123,155	(134,041)
Cash Balances		
Cash and cash equivalents at beginning of period	65,917	199,958
Cash and cash equivalents at end of period	189,072	65,917
Net change in cash for period	123,155	(134,041)

Statement of Accounting Policies

Hui E! Community Aotearoa For the year ended 30 June 2024

Statement of Accounting Policies

Basis of Preparation

The entity is eligible to and has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$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. All amounts are presented in New Zealand dollars and are rounded to the nearest dollar.

Goods and Services Tax (GST)

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

Income Tax

Hui E! Community Aotearoa is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Recognition of Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Donations and Grant Revenue

Recognition of any donations received and grant revenue has been applied as per the XRB's Reporting Framework (PBE SFR-A(NFP)).

Donations are recognised as revenue upon receipt.

Any donations that have been received for a particular purpose and have a "use it or return it" condition have been recorded as a liability if the conditions have not yet been met. If any donations have been received that are for a specific purpose but do not have a "use it or return it" clause, these will be recorded as revenue. Significant donations of any assets have been recorded as revenue where a valuation is possible. Any Grant funds received for a particular purpose and have a "use it or return it" condition have been recorded as a liability if the conditions have not yet been met. For any other grant funds received, these have been recorded as revenue at the time they have been received.

Revenue from Providing Goods and Services

The Trust receives revenue from members and the community. Revenue is recognised in the period the goods and services are provided.

Interest Income

Interest income is recognised on an accrual basis.

Other Income

All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

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.

Expenditure

Expenses are recognised when the cost is incurred, with prepaid expenses deferred at the amount relating to the future goods or services to be received.

Trade Receivables

Trade Receivables are recognised at estimated realisable value. Bad Debts are written off in the year in which they are identified.

Property, Plant & Equipment

Property, Plant and Equipment is recognised at cost less aggregate depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

Changes in Accounting Policies

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

Notes to the Performance Report

Hui E! Community Aotearoa For the year ended 30 June 2024

	2024	2023
1. Analysis of Revenue		
Donations, Fundraising and Other Similar Revenue		
Department of Internal Affairs	120,000	165,696
Grants	56,000	75,000
Koha - Donations	-	1,169
Lottery Grants Board	40,000	55,600
Todd Foundation	120,000	165,000
Total Donations, Fundraising and Other Similar Revenue	336,000	462,465
Revenue from Providing Goods or Services		
Department of Internal Affairs	-	50,000
Other Contracts for Service	75,000	10,435
Total Revenue from Providing Goods or Services	75,000	60,435
Interest, Dividends and Other Investment Revenue		
Interest Received	272	1,272
Total Interest, Dividends and Other Investment Revenue	272	1,272
Other Revenue		
Other Income	8,020	21,188
Total Other Revenue	8,020	21,188
	2024	2023

2. Analysis of Expenses

Volunteer and Employee related Costs		
Salaries	181,550	362,010
Total Volunteer and Employee related Costs	181,550	362,010
Costs related to Providing Goods or Services		
Advertising and Marketing	1,279	9,557
Meeting Costs	4,341	7,751
Projects - Documentary	7,693	-
Projects - National Hauora Research	33,102	15,306
Projects - Election mahi	9,905	-
Projects - Maori Engagement	140,850	-
Projects - Ethnic Community Engagement	6,655	-
Projects - Hoa Pūtea	10,675	-
Projects - Hoa Aropa Peer to Peer support	57,990	-
Resources and Subscriptions	5,036	7,348
Travel/Accommodation	7,788	16,505
Trust Board Travel and Expenses	3,932	20,641
Vu Le Visit	-	49,553
Total Costs related to Providing Goods or Services	289,245	126,660

	2024	2023
Other Expenses		
ACC Levy	-	1,547
Accounting	4,015	4,080
AGM/Conference	5,525	844
Amortisation	250	250
Audit Fees	1,500	1,490
Bank Fees	29	79
Computer Costs	1,270	114
Depreciation	227	133
Insurance	1,806	1,735
Interest - IRD	-	4
Koha	450	1,515
Loss on Disposal of Fixed Assets	133	-
Minor Assets	-	739
Office General	562	2,852
Personnel Costs	10,371	16,468
Postage and Couriers	-	404
Printing and Stationery	637	167
Professional Fees	6,390	32,926
Staff allowances and benefits	2,330	-
Telephone and Internet Charges	349	433
Website Expenses	790	-
Total Other Expenses	36,634	65,780
	2024	2023

3. Analysis of Assets

Bank Accounts and Cash

Kiwibank - 00	188,406	61,720
Kiwibank - 02	665	4,197
Total Bank Accounts and Cash	189,072	65,917

Other Current Assets

GST	403	1,415
Prepayments	592	-
RWT	510	420
Total Other Current Assets	1,505	1,835

Non Current Assets

Intangible Assets	250	500
Term Deposit	-	50,623
Total Non Current Assets	250	51,123

	2024	2023
4. Analysis of Liabilities		
Creditors and Accrued Expenses		
Accounts Payable	-	8,908
Income in Advance	170,000	-
Total Creditors and Accrued Expenses	170,000	8,908
	2024	2023

5. Property, Plant and Equipment

	2024	2023
Computer Equipments		
Computers	1,363	1,417
Accumulated Depreciation	(227)	(1,284)
Total Computer Equipments	1,136	133
Total Property, Plant and Equipment	1,136	133
	2024	2023

6. Accumulated Funds

	2024	2023
Accumulated Funds		
Opening Balance	110,100	119,190
Accumulated surpluses or (deficits)	(88,137)	(9,090)
Total Accumulated Funds	21,962	110,100
Total Accumulated Funds	21,962	110,100

7. Commitments

There are no commitments as at 30 June 2024 (2023 - Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2024 (2023- Nil).

9. 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 (2023 - Nil).

10. Related Parties

During the financial year, total other income received from ComVoices was \$nil for providing support services (Last year: total other income received from ComVoices was \$3,795, total contributions paid was \$250 for membership fees).

ComVoices is a network of national and regional community organisations, of which Hui E! Community Aotearoa is a member. Between December 2020 and November 2022, Hui E! contracted Ronja levers to ComVoices to activate the network.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

To the trustees of the HUI E! COMMUNITY AOTEAROA for the year ended 30 June 2024

Report on the Performance Report

Opinion

We have audited the performance report of the HUI E! COMMUNITY AOTEAROA on pages 4 to 14, which comprise the entity information and the statement of financial position as at 30 June 2024, the statements of service & financial performance, along with a statement of cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion the performance report presents fairly in all material aspects:

- a) the entity information & financial position as at 30 June 2024, and its financial performance, and its cash flows for the year then ended; and
- b) the service performance for the year ended 30 June 2024 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods,
- c) in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

Basis for the Opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 (NZ), and the audit of the entity information and statement of service performance in accordance with the New Zealand Auditing Standard (NZ AS) 1 (Revised) *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 the HUI E! COMMUNITY AOTEAROA in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code),

and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other than in our capacity as auditor we have no relationship with, or interests in, HUI E! COMMUNITY AOTEAROA.

Restriction on responsibility

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

Governance Responsibility for the Performance Report

The governance is responsible on behalf of the entity for:

- The preparation, and fair presentation of the [financial report/ performance report] in accordance with the applicable financial reporting framework.
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework.
- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- The overall presentation, structure, and content of the service performance information in accordance with the applicable financial reporting framework.
- Such internal control as 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 Governance are responsible 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 they 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 NZ AS 1 (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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), 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.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and

meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.

- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the governance 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 governance 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.



Charity Integrity Audit Ltd

Director: Emily Ren

Chartered Accountants - Auckland

3rd December 2024