

# Annual Report

Hui E! Community Aotearoa  
For the year ended 30 June 2018

Prepared by Love to Grow (Wgtn) Limited

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# Compilation Report

## Hui E! Community Aotearoa For the year ended 30 June 2018

Compilation Report to the Directors of Hui E! Community Aotearoa.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Hui E! Community Aotearoa for the year ended 30 June 2018.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Hui E! Community Aotearoa other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Love To Grow (Wgtn) Limited  
Chartered Accountants  
Wellington NZ

Dated: 3/9/18

## Entity Information

### Hui E! Community Aotearoa For the year ended 30 June 2018

#### Legal Name of Entity

Hui E! Community Aotearoa

#### Entity Type and Legal Basis

Charitable Trust

#### Registration Number

CC51043

#### Date of Trust Deed

20 October 2014

#### Entity's Purpose or Mission

To be beneficial to communities in Aotearoa/New Zealand by promoting and strengthening the Sector, and to advance education within and about the Sector.

#### Entity Structure

The Board Trustees have begun the process of moving towards a Treaty-based governance structure for the organisation to give effect to the Trust Deed.

#### Main Sources of Entity's Cash and Resources

The Trust's activities are funded by donations, affiliates, grants from philanthropic organisations, bequests and legacies.

#### Main Methods Used by Entity to Raise Funds

Applications for Grants

Hui E! Affiliate and Sector Champion 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 many essential roles such as national governance (board and committees), fundraising, administration and accounting.

#### Physical Address

Level 16, 171 Featherston Street, Wellington

#### Postal Address

PO Box 25333, Featherston Street, Wellington

**Bank**

ASB Bank Limited  
Westpac Bank Limited

**Solicitors**

Tripe Matthews Feist

**Accountant**

Love to Grow (Wgtn) Limited  
Level 5, 15 Daly Street  
Lower Hutt

# Approval of Financial Report


Hui E! Community Aotearoa  
For the year ended 30 June 2018

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 2018.

APPROVED

  
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Date .....11-9-18.....

  
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Date .....11-9-18.....

# Statement of Service Performance

## Hui E! Community Aotearoa For the year ended 30 June 2018

### Hui E! Community Aotearoa - Mission

Seeks to connect, strengthen, support and promote the whole Community Sector.

A Tiriti Working Group has been established supporting the work of the Trust.

### Description of Entity's Outcomes

In its July 2015 Strategic Directions document, the Hui E! Trustees outlined the following outcomes:

The three core functions for Hui E! are:

- Korero: Framing the conversation and being future-focused, based on community input, experience, evidence and reflection;
- Hui: Gathering the sector, using both face to face meetings and the full range of online options to discuss, issues, test ideas and build relationships;
- Awhina: Developing practical responses within the sector to strengthen and protect our community base.

For the next 3 to 5 years Hui E! expects to contribute to the sector in three ways:

- Promoting the Sector – publicizing the sector's strengths and stories so the contribution provided by community sector groups is learnt about and celebrated by NZ, creating opportunity for others to join in, contribute and grow themselves and the benefits to their communities;
- Sharing What Works – sharing good practice, stories of success and effective approaches from within and beyond the community sector to enable the sector to retain its leading edge and continue to be at the forefront of community building;
- Exploring Possibilities – identifying opportunities and potential for new ways of thinking, collaborating and working, so the sector can evolve into the future with confidence and strength.

## Description and Quantification of the Entity's Outputs

	Engagement #	Attendees #
<b>Community Engagement</b>	20	510
Community Group	3	52
Tangata Whenua	5	2,561
National Group		
<b>Private Sector Engagement</b>	17	
Academia	6	639
Sector Champions	5	24
Funders	9	73
Funders		629
<b>Government Engagement</b>		
Ministerial	5	23
Departmental	44	1,981
<b>Newsletter/Panui</b>		12
Produced and Distributed		3,000
Departmental		
<b>Advisory Group Membership</b>		7

We note that the 2017 Entity's Performance Output data is not available at the time of publishing.



## Statement of Profit or Loss

Hui E! Community Aotearoa  
For the year ended 30 June 2018

	NOTES	2018	2017
<b>Revenue</b>			
Grants & Donations	1	178,325	149,000
Revenue from providing goods or services	1	12,895	16,706
<b>Total Revenue</b>		<b>191,220</b>	<b>165,706</b>
<b>Other revenue</b>			
Interest Received		279	1,796
Other Income		3,487	5,105
<b>Total Other revenue</b>		<b>3,766</b>	<b>6,900</b>
<b>Expenses</b>			
Volunteer and employee related costs		134,952	137,856
Costs related to providing goods or service	2	4,726	1,983
Wages and salaries	2	25,990	52,018
Other expenses	2	45,420	41,485
<b>Total Expenses</b>		<b>211,088</b>	<b>233,341</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(19,868)</b>	<b>(67,635)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

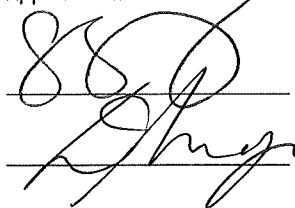
# Balance Sheet

Hui E! Community Aotearoa

As at 30 June 2018

	NOTES	30 JUN 2018	30 JUN 2017
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	51,722	81,461
Debtors and prepayments	3	2,761	1,059
<b>Total Current Assets</b>		<b>54,483</b>	<b>82,520</b>
<b>Non-Current Assets</b>			
Other non-current assets	3	1,848	2,496
<b>Total Non-Current Assets</b>		<b>1,848</b>	<b>2,496</b>
<b>Total Assets</b>		<b>56,331</b>	<b>85,017</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	(1,950)	1,519
Other current liabilities	4	(457)	(457)
<b>Total Current Liabilities</b>		<b>(2,406)</b>	<b>1,062</b>
<b>Non-Current Liabilities</b>			
Other non-current liabilities	4	5,802	14,917
<b>Total Non-Current Liabilities</b>		<b>5,802</b>	<b>14,917</b>
<b>Total Liabilities</b>		<b>3,396</b>	<b>15,980</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>52,935</b>	<b>69,037</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	253,073	253,073
Accumulated surpluses or (deficits)	5	(200,138)	(184,036)
<b>Total Accumulated Funds</b>		<b>52,935</b>	<b>69,037</b>

Approved on behalf of Trustees:



This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Cash Flows

Hui E! Community Aotearoa  
For the year ended 30 June 2018

	2018	2017
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	184,496	166,617
Cash receipts from other operating activities	32,574	23,000
GST	(16,943)	(11,261)
Payments to suppliers and employees	(220,399)	(235,499)
Cash flows from other operating activities	(26)	-
<b>Total Cash Flows from Operating Activities</b>	<b>(20,298)</b>	<b>(57,143)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash Flows from Other Investing and Financing Activities	56,837	(68,818)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>56,837</b>	<b>(68,818)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>36,539</b>	<b>(125,961)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	15,182	141,143
Cash and cash equivalents at end of period	51,721	15,182
<b>Net change in cash for period</b>	<b>36,539</b>	<b>(125,961)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

# Statement of Accounting Policies

## Hui E! Community Aotearoa For the year ended 30 June 2018

### Reporting Entity

Hui E! Community Aotearoa is a trust established by a trust deed dated 20 October 2014, and subject to the Trustees Act 1956.

### Statement of Accounting Policies

#### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simply Format Reporting - Accrual (Not-For-Profit) on the basis it does not have public accountability and has total annual expense 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.

#### Historical Cost

These financial statements have been prepared on a historical cost basis, except for certain assets which have been revalued as identified in specific accounting policies below. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

#### Revenue Recognition

##### *Goods and Services*

Revenue comprises the amounts received and receivable for the goods and services supplied to customers in the ordinary course of business.

##### *Investment Income*

Interest income is accounted for as received and is recorded gross including tax credits.

#### Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

#### Intangible Assets

Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the profit or loss in the year in which the expenditure is incurred.

#### Goods and Services Tax

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

The Trust is registered as a charitable trust under the Charities Act 2005 and is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

### **Financial Instruments - Financial Assets**

At initial recognition, the Trust determines the classification of financial assets as either held at fair value, cost or amortised cost. Financial assets are measured initially at fair value, estimated at the transaction price less any associated transaction costs.

#### *Amortised Cost*

Includes assets where the Trust intends to earn contractual cash flows in the nature of principal and interest payments. Such assets are carried at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, as well as through the amortisation process.

#### *Cost*

Equity instruments are classified as held at cost. Assets are stated at cost less any accumulated impairment loss. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired.

#### *Fair Value*

Financial instruments not held at amortised cost or cost are held at fair value and include financial derivatives such as forward contracts and interest rate swaps. Assets are subsequently measured at fair value only when the fair value of the instrument can be reliably measured based on a quoted price for an identical asset in an active market. Where no active market price is available, the instrument shall be measured at the fair value for a prior year less any accumulated impairment loss.

Gain and losses are recognised in profit or loss for movements in the fair value of the assets and when the assets are derecognised.

### **Financial Instruments - Financial Liabilities**

Financial liabilities, including borrowings and bank overdrafts, are initially measured at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest method. Interest expenses are recognised in profit or loss on an effective yield basis.

### **Bank Account and Cash**

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

### **Changes in Accounting Policies**

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

# Notes to the Performance Report

Hui E! Community Aotearoa  
For the year ended 30 June 2018

	2018	2017
<b>1. Analysis of Revenue</b>		
<b>Grants &amp; Donations</b>		
Donations	-	1,000
Grants	150,000	128,000
Lotteries Grant Board	28,325	20,000
<b>Total Grants &amp; Donations</b>	<b>178,325</b>	<b>149,000</b>
<b>Revenue from providing goods or services</b>		
Affiliates	4,300	1,250
Koha - donations	211	700
Other Contracts for Service	193	756
Sector Champions	8,000	14,000
<b>Total Revenue from providing goods or services</b>	<b>12,704</b>	<b>16,706</b>
	<b>2018</b>	<b>2017</b>
<b>2. Analysis of Expenses</b>		
<b>Costs related to providing goods or services</b>		
Resources and Subscriptions	2,404	1,765
Travel/Accommodation	14,867	6,448
<b>Total Costs related to providing goods or services</b>	<b>17,272</b>	<b>8,213</b>
<b>Other expenses</b>		
ACC Levy	748	1,131
Accounting	2,702	2,167
AGM/Conference	530	-
Amortisation	250	250
Bank Fees	149	90
Computer Costs	-	83
ComVoices Contributions	1,000	1,000
Depreciation	98	196
Insurance	1,580	2,276
Meeting Costs	10,832	3,320
Office General	220	369
Printing and Stationery	348	671
Professional Fees	1,000	-
Rent and Services	21,953	23,196
Telephone and Internet Charges	442	218
Trust Board Travel and Expenses	5,509	5,913
Web Site Expenses	-	821
<b>Total Other expenses</b>	<b>47,361</b>	<b>41,702</b>
<b>Wages &amp; Salary Costs</b>		
Hui E! Contractors	25,818	51,863

Payroll Services	172	155
Salaries	120,085	131,408
<b>Total Wages &amp; Salary Costs</b>	<b>146,075</b>	<b>183,425</b>

2018 2017

### 3. Analysis of Assets

#### Bank accounts and cash

Hui E! Cheque Account	47,141	8,685
Hui E! On Call Account	2,237	2,232
Hui E Savings Plus	2	66,279
Money Held for Community Hub	2,343	4,264
<b>Total Bank accounts and cash</b>	<b>51,722</b>	<b>81,461</b>

#### Debtors and prepayments

Accounts Receivable	2,761	1,059
<b>Total Debtors and prepayments</b>	<b>2,761</b>	<b>1,059</b>

#### Non-current Assets

##### Intangible Asset

Amortisation - Logos + Brand Asset	(750)	(500)
Logos + Brand Asset	2,500	2,500
<b>Total Intangible Asset</b>	<b>1,750</b>	<b>2,000</b>

##### Property Plant and Equipment

Computers	725	725
Less Accumulated Depreciation on Computers	(627)	(529)
<b>Total Property Plant and Equipment</b>	<b>98</b>	<b>196</b>

##### Other non-current assets

Intergroup - Community Hub	-	300
Sundry Debtors	1,406	-
<b>Total Other non-current assets</b>	<b>1,406</b>	<b>300</b>

<b>Total Non-current Assets</b>	<b>3,254</b>	<b>2,496</b>
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2018 2017

### 4. Analysis of Liabilities

#### Creditors and accrued expenses

Accounts Payable	2,451	1,597
Accruals	-	1,425
GST	(4,401)	(4,804)
Income in Advance	-	3,300
<b>Total Creditors and accrued expenses</b>	<b>(1,950)</b>	<b>1,519</b>

#### Other current liabilities

RWT	(456)	(456)
<b>Total Other current liabilities</b>	<b>(456)</b>	<b>(456)</b>

**Other non-current liabilities**

Business Visa - P E Glensor	2,303	1,017
Community Hub	3,452	4,365
ComVoices	-	9,236
Intergroup - Hui-E	-	300
<b>Total Other non-current liabilities</b>	<b>5,755</b>	<b>14,917</b>

2018                      2017

**5. Accumulated Funds****Accumulated Funds**

Opening Balance	69,037	129,771
Accumulated surpluses or (deficits)	(16,102)	(60,734)
<b>Total Accumulated Funds</b>	<b>52,935</b>	<b>69,037</b>
<b>Total Accumulated Funds</b>	<b>52,935</b>	<b>69,037</b>

**6. Commitments**

There are no commitments as at 30 June 2018 (2017: nil).

**7. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 30 June 2018 (2017: nil).

**8. Community Hub**

Community Hub is the name given to a shared services unincorporated joint venture made up by Hui-E!, Volunteering New Zealand, and Community Research.

Hui-E! administers Community Hub and external amounts owed to the other parties are \$1,405.83

2018                      2017

**9. ComVoices**

ComVoices Opening Balance	(9,767)	(9,767)
ComVoices - Funds Paid	40,215	16,551
ComVoices - Funds Received	(30,448)	(16,020)
<b>Total ComVoices</b>	<b>-</b>	<b>(9,236)</b>

ComVoices' funds are held within Hui-E! who acts as an administrator on behalf of ComVoices. There is no balance as of 30th June 2018

**10. Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2017: nil).

**11. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.



# Depreciation Schedule

Hui E! Community Aotearoa  
 For the year ended 30 June 2018

NAME	RATE	METHOD	PURCHASED	COST	OPENING VALUE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE	PRIVATE USE AMOUNT
<b>Computers</b>									
Desktop Computers	50.00%	DV	3 Aug 2015	725	196	98	627	98	-
Total Computers				725	196	98	627	98	-
Total				725	196	98	627	98	-

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.