

Performance Report



For the year ended 30 June 2022

Compilation Report

RiverCare Group Te Wai o Pareira
For the year ended 30 June 2022
Cash Basis

Compilation Report to the Trustees of RiverCare Group Te Wai o Pareira.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the performance report of RiverCare Group Te Wai o Pareira for the year ended 30 June 2022.

This report has been prepared in accordance with the accounting policies described in the Notes to the performance report.

Responsibilities

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

The performance report was prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the performance report.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the performance report 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 RiverCare Group Te Wai o Pareira other than for the preparation of this performance report.

Disclaimer

We have compiled this performance report 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 performance report. 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 performance report.

Top Edge Advisory
Dated: 7 December 2022

Entity Information

RiverCare Group Te Wai o Pareira
For the year ended 30 June 2022
Cash Basis

Legal Name of Entity

RiverCare Group Te Wai o Pareira

Entity Type and Legal Basis

Registered Charity and Charitable Trust

Registration Number

CC58936 and NZBN 9429049086362

Entity's Purpose or Mission

The purpose of RiverCare Group Te Wai o Pareira is to be an independent voice championing the protection and enhancement of Te Wai o Pareira [Henderson Creek]. In undertaking that role, we aim to fill gaps in knowledge about the health of the awa and the causes of pollution, to raise community awareness of the issues and to advocate for proper management of the awa, including in particular improvements to wastewater infrastructure.

Entity Structure

RiverCare Group Te Wai o Pareira is governed by a Governance Group consisting of 6 trustees.

Main Sources of Entity's Cash and Resources

The main sources of RiverCare's cash is from receiving grants. In this period, grants were received from Foundation North, Auckland Council, The Trusts Community Foundation, The Trusts and the Henderson Massey Local Board (Part of Auckland Council).

Main Methods Used by Entity to Raise Funds

Our primary method to raise funds is through application to entities that provide funding to a charitable trust such as ours. However, we do have donations directly provided to us by individuals and local businesses.

Entity's Reliance on Volunteers and Donated Goods or Services

Our governing body is made up of volunteers and apart from the part time paid Coordinators and part time Social Media Manager all our activities are undertaken by volunteers. There are also 'donations in kind' which are significant, such as the donation of IT costs, plants, labour, tools, vehicle use and other materials from supporting businesses.

Contact information

Address - 44 Abbotleigh Avenue, Te Atatu Peninsula, Auckland, New Zealand, 0610

Phone - 022 061 6018

Email - info@rivercaregroup.org

Website - www.rivercaregroup.org

Facebook - <https://www.facebook.com/groups/rivercaregroup>

Approval of Performance Report

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Cash Basis

The Trustees are pleased to present the approved performance report including the historical financial statements of RiverCare Group Te Wai o Pareira for year ended 30 June 2022.

APPROVED

DocuSigned by:
Chris Ballantyne
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Name Chris Ballantyne

Date 08-Dec-2022 | 4:18 PM NZDT

DocuSigned by:
Alan Clist
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Name Alan Clist

Date 08-Dec-2022 | 10:02 AM NZDT

Statement of Service Performance

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Cash Basis

Description of Entity's Outcomes

The key Outcomes for Rivercare Group Te Wai o Pareira are:

- Progressive improvement of the mauri (life force) of the awa, with less polluted water and increasing native flora and fauna
- Measurement of the current state of the awa in terms of water quality and the use of this data to stimulate prioritisation of infrastructure investment to address long standing pollution sources
- Raising the awareness of the current state of the awa with our community, local and central government politicians, Watercare and Auckland Council's Healthy Waters
- Water quality data used to build the 'SafeSwim' model to enable this to be used from December 2021
- The restoration of the Tawa Esplanade public reserve, with the removal of pest plants and native tree planting and pest trapping.

2022 **2021**

Description and Quantification of the Entity's Outputs

	2022	2021
Water Quality tests performed	292	68
Number of water quality tests with pathogen levels exceeding the Ministry of Health guidelines	155	24
Advocacy meetings with local and central government politicians, Watercare or Auckland Council	15	5
Number of native trees planted in the Tawa Esplanade public reserve	270	0
Volunteer involvement in hours including (but not limited to) clean-ups, planting, research, advocacy, and governance	1,216	1,036

Statement of Receipts and Payments

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Account	Notes	2022	2021
Operating Receipts			
Donations, fundraising and other similar revenue	1	110,399	26,338
Receipts from providing goods or services	1	-	-
Interest, dividends and other investment receipts	1	27	-
Total Operating Receipts		110,426	26,338
Operating Payments			
Volunteer and employee related payments	2	50,510	19,686
Payments relating to providing goods or services	2	24,064	6,641
Other operating payments	2	(1,917)	1,217
Total Operating Payments		72,657	27,544
Operating Surplus or (Deficit)		37,770	(1,206)
Capital Payments			
Purchase of resources			
Payment for property, plant and equipment		2,708	-
Total Purchase of resources		2,708	-
Total Capital Payments		2,708	-
Increase/(Decrease) in Bank Accounts and Cash		35,062	(1,206)
Cash Balances			
Cash and cash equivalents at beginning of period		2,543	543
Net change in cash for period		52,979	2,000
Cash and cash equivalents at end of period		55,522	2,543
Umbrella Funds - Community Waitakere			
Funds Held by Community Waitakere at the beginning of the period		20,194	23,400
Funds Held by Community Waitakere at the end of the period	3	2,277	20,194
Total funds		57,799	22,737

This statement should be read in conjunction with the attached Review Report.



Statement of Resources and Commitments

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Cash Basis

Account	2022	2021
Bank Accounts and Cash		
Bank and cash/(bank overdraft)	55,522	2,543
Total Bank Accounts and Cash	55,522	2,543
Money Owed to the Entity		
Community Waitakere	2,277	-
Total Money Owed to the Entity	2,277	-
Other Resources		
Non Current		
Property, Plant and Equipment	2,708	-
Total Non Current	2,708	-
Total Resources	60,507	2,543
Commitments		
Creditors and Accrued Expenses		
Accounts Payable	5,349	-
GST	(728)	-
Total Creditors and Accrued Expenses	4,621	-
Unused Donations and Grants with Conditions		
Auckland Council	17,000	0
Foundation North	22,156	18,183
The Trusts	9,341	-
The Trusts Community Fund	2,688	2,011
Total Unused Donations and Grants with Conditions	51,185	20,194
Total Commitments	55,806	20,194

This statement should be read in conjunction with the attached Review Report.

Statement of Accounting Policies

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Cash Basis

Basis of Preparation

The entity is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not for Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

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

RiverCare Group Te Wai o Pareira 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 Receipts and Payments 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.

Revenue Recognition

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 follow specific recognition criteria must be met before revenue is recognised.

Fundraising and Grants

Fundraising and grants are accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached to the revenue, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Revenue from Providing Goods or Services

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer on delivery of the goods or services and when the amount of revenue can be measured reliably and it is probable that the economic benefits service potential associated with the transaction will flow to the Trust.

Interest Income

Interest income is recognised on an accrual basis.



Notes to the Performance Report

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2022

Cash Basis

Account	2022	2021
1. Analysis of Receipts		
Donations, fundraising and other similar receipts		
Auckland Council	38,000	0
Donations	150	24,338
Foundation North	24,972	0
Henderson Massey Local Board	-	2,000
The Trusts	20,000	-
The Trusts Community Fund	27,277	-
Total Donations, fundraising and other similar receipts	110,399	26,338
Interest, dividends and other investment receipts		
Interest Income	27	-
Total Interest, dividends and other investment receipts	27	-
Account	2022	2021

2. Analysis of Payments		
Volunteer and employee related payments		
Contractors	50,510	19,686
Total Volunteer and employee related payments	50,510	19,686
Payments relating to providing goods or services		
Administration and overhead costs	13,672	6,641
Bank Fees	32	-
Community Awareness Projects	545	-
General Expenses	25	-
Low value assets <\$500	123	-
Water Testing	9,666	-
Total Payments relating to providing goods or services	24,064	6,641
Other operating payments		
Community Waitakere Administration fee	1,050	1,217
GST	(2,967)	-
Total Other operating payments	(1,917)	1,217

3. Umbrella Funds

Previously, RiverCare was not both a registered Charitable Trust and registered for GST, as is required by some funders. Funding received was therefore held with Community Waitakere and administered on Rivercare's behalf. At balance date, RiverCare is both a Registered Charitable Trust and registered for GST, and is therefore in a position to administer its own funds. Post balance date Community Waitakere has transferred the remaining balances it held previously.

4. Related Parties

There were no transactions involving related parties during the financial year.

5. 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
(Last year - nil).

INDEPENDENT ASSURANCE PRACTITIONER'S REPORT TO THE MANAGEMENT OF THE RIVERCARE GROUP TE WAI O PAREIRA

We have reviewed the financial statements within the performance report of the RIVERCARE GROUP TE WAI O PAREIRA, which comprises the statements of service performance, receipts and payments for the year ended 30 June 2022, and the resources and commitments as at the 30 June 2022, and a summary of significant accounting policies and other explanatory information.

Review Conclusion

Based on our review, nothing material has come to our attention that requires reporting to you. We report to you that for the year ended 30 June 2022, the reviewed financial statements of the RIVERCARE GROUP TE WAI O PAREIRA on pages 5 to 8, do present fairly in all material respects the resources and commitments of the RIVERCARE GROUP TE WAI O PAREIRA Trust as at 30 June 2022, and of its receipts and payments for the year ended 30 June 2022, in accordance with the PBE SFR T 4 NZASB standards.

Restriction on responsibility

This report is made solely to the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our limited assurance work has been undertaken so that we might state to the governance those matters we are required to state to them in an accountant'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 assurance work, for this report, or for the opinions we have formed.

Responsibilities of the Governance

The Governance of the RIVERCARE GROUP TE WAI O PAREIRA are responsible on behalf of the entity for the preparation and fair presentation of the performance report which comprises the –

- a) the statement of resources and commitments of the RIVERCARE GROUP TE WAI O PAREIRA as at 30 June 2022
- b) the statements of its service performance, along with receipts and payments for the year ended 30 June 2022,
- c) and accounting policies and notes,

in accordance with the PBE SFR T 4 NZASB standards.

They are also responsible and for such internal control as the governance determine is necessary to enable the preparation and fair presentation of the year ended 30 June 2022 financial statements that

are free from material misstatement, whether due to fraud or error.

Reviewer's responsibilities

Our responsibility is to express a conclusion on the accompanying financial statements within the performance report that are required to be prepared by the governance in accordance with the Public Benefit Entity Simple Format Reporting tier 4 [PBE SFR T4] cash accounting standards issued in NZ by the NZ Accounting Standards Board [NZASB], under the Financial Reporting Act 2013. We conducted our review of the financial statements in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, are not prepared in all material respects, in accordance with the applicable financial reporting framework. These standards also requires us to comply with the relevant ethical requirements of PES 1 *Code of Ethics for Assurance Practitioners*.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no other relationship with, or interests in, the RIVERCARE GROUP TE WAI O PAREIRA.



Charity Integrity Audit Ltd

Director: Peter Conaglen

Chartered Accountants – South Auckland

Dated : 8th December 2022