

Performance Report



For the year ended 30 June 2023

Compilation Report

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2023

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 2023.

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: 1 August 2023

Entity Information

RiverCare Group Te Wai o Pareira
For the year ended 30 June 2023
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 3-8 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 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. 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 research and leadership, 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

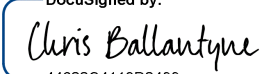
RiverCare Group Te Wai o Pareira

For the year ended 30 June 2023

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 2023.

APPROVED

DocuSigned by:

Name 44622C4113D2499 Chris Ballantyne

24-Oct-2023 | 6:48 PM NZDT
Date

DocuSigned by:

Name 61EFC98AE7F4D2... Alan Clist

24-Oct-2023 | 4:59 PM NZDT
Date

Statement of Service Performance

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2023

Cash Basis

Description of Entity's Outcomes

- 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
- The restoration of the Tawa Esplanade public reserve, with the removal of pest plants, native tree planting and pest trapping.
- Community engagement with schools to facilitate 'connection to place', understanding of matauranga Māori and the principles of conservation
- Understanding the factors in the catchment of Te Wai o Pareira that influence the mauri of the awa and advocating for improvements

	2023	2022
Description and Quantification of the Entity's Outputs		
Water Quality tests performed	75	292
Number of water quality tests with pathogen levels exceeding the Ministry of Health guidelines	257	155
Advocacy meetings with local and central government politicians, Watercare or Auckland Council	12	15
Number of native trees planted as a part of our restoration within the rohe	612	270
Volunteer hours - Research	676	
Volunteer hours - Participation	791	
Volunteer hours - Trust Administration	273	
Total volunteer hours including (but not limited to) clean-ups, planting, research, advocacy, and governance	1,740	1,216
Pests trapped	84	13
Social Media Reach March - June 2023	35,626	
Website Hits (1 January 2023 - 30 July 2023)	1,299	
Number of students reached within our Community Engagement programme (1 September 2022 - 30 June 2023)	455	

Statement of Receipts and Payments

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2023

Account	Notes	2023	2022
Operating Receipts			
Donations, fundraising and other similar revenue	1	74,362	110,399
Receipts from providing goods or services	1	-	-
Interest, dividends and other receipts	1	2,334	27
Total Operating Receipts		76,696	110,426
Operating Payments			
Volunteer and employee related payments	2	60,102	50,510
Payments relating to providing goods or services	2	13,306	24,064
Other operating payments	2	1,107	(1,917)
Total Operating Payments		74,515	72,657
Operating Surplus or (Deficit)		2,181	37,770
Capital Payments			
Purchase of resources			
Payment for property, plant and equipment		748	2,708
Total Purchase of resources		748	2,708
Total Capital Payments		748	2,708
Increase/(Decrease) in Bank Accounts and Cash		1,433	35,062
Cash Balances			
Cash and cash equivalents at beginning of period		55,522	2,543
Net change in cash for period		1,433	52,979
Cash and cash equivalents at end of period		56,955	55,522
Umbrella Funds - Community Waitakere			
Funds Held by Community Waitakere at the beginning of the period		2,277	20,194
Funds Held by Community Waitakere at the end of the period	3	-	2,277
Total funds		56,955	57,799

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 2023

Cash Basis

Account	2023	2022
Bank Accounts and Cash		
Bank and cash/(bank overdraft)	56,955	55,522
Total Bank Accounts and Cash	56,955	55,522
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	3,456	2,708
Total Non Current	3,456	2,708
Total Resources	60,411	60,507
Commitments		
Creditors and Accrued Expenses		
Accounts Payable	7,518	5,349
GST	(1,835)	(728)
Total Creditors and Accrued Expenses	5,683	4,621
Unused Donations and Grants with Conditions		
Auckland Council	25,736	17,000
Foundation North	-	22,156
The Trusts	8,510	9,341
The Trusts Community Fund	16,697	2,688
Total Unused Donations and Grants with Conditions	50,943	51,185
Total Commitments	56,626	55,806

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 2023

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 any 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.

Notes to the Performance Report

RiverCare Group Te Wai o Pareira

For the year ended 30 June 2023

Cash Basis

Account	2023	2022
1. Analysis of Receipts		
Donations, fundraising and other similar receipts		
Auckland Council	25,736	38,000
Donations	60	150
Ecomatters	254	-
Foundation North	-	24,972
Henderson Massey Local Board	20,000	-
The Trusts	9,992	20,000
The Trusts Community Fund	18,320	27,277
Total Donations, fundraising and other similar receipts	74,362	110,399
Interest, dividends and other receipts		
Interest Income	51	27
Umbrella funds received	2,283	-
Total Interest, dividends and other receipts	2,334	27
2. Analysis of Payments		
Volunteer and employee related payments		
Contractors	60,102	50,510
Total Volunteer and employee related payments	60,102	50,510
Payments relating to providing goods or services		
Administration and overhead costs	-	13,672
Advertising	1,021	-
Bank Fees	40	32
Community Awareness Projects	801	545
Consulting & Accounting	2,250	-
General Expenses	972	25
Insurance	1,631	-
Low value assets <\$500	47	123
Subscriptions	774	-
Water Testing	5,047	9,666
Website	723	-
Total Payments relating to providing goods or services	13,306	24,064
Other operating payments		
Community Waitakere Administration fee	-	1,050
GST	1,107	(2,967)
Total Other operating payments	1,107	(1,917)

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. Accordingly, there are now no longer any umbrella funds held on behalf of the organisation.

4. Related Parties

There were no transactions involving related parties during the financial year (Last year - nil).

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 2023, and the resources and commitments as at the 30 June 2023, 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 2023, 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 2023, and of its receipts and payments for the year ended 30 June 2023, 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 is 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 2023
 - b) the statements of its service performance, along with receipts and payments for the year ended 30 June 2023,
 - 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 2023 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: 24th October 2023