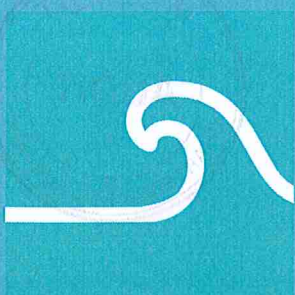


Annual Report

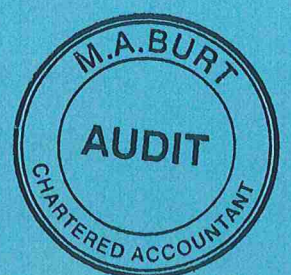
2023 - 2024

Eastern Coromandel
Community Services Trust

Eastern
Coromandel
**COMMUNITY
SERVICES** 
www.communityservices.org.nz



**HELP
STARTS
HERE**



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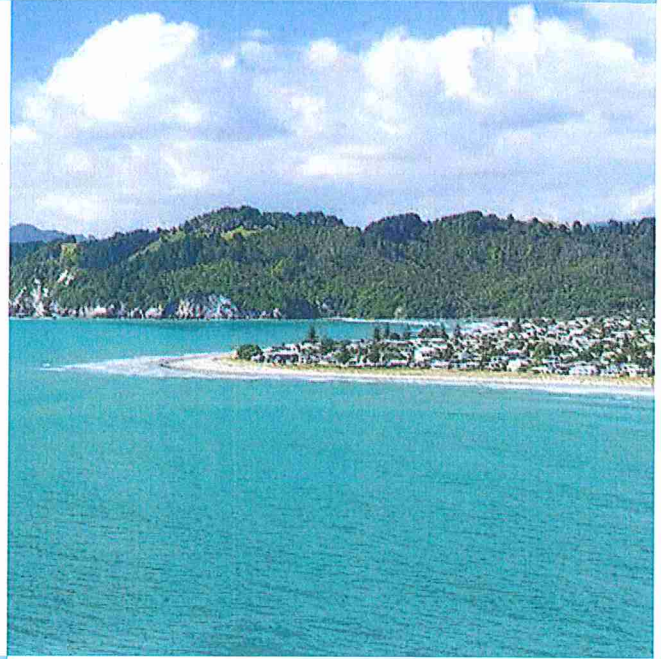
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About Us

Eastern Coromandel Community Services is a one-stop social services centre offering wrap-around support. We strive to meet the needs of our community, with guidance from our communities and the people we serve.

We are the only local agency of our kind covering Whangamatā, Tairua, Pauanui, Hikuai, Onemana, Opoutere and Whiritoa.



- Whangamatā
- Tairua
- Pauanui
- Hikuai
- Onemana
- Opoutere
- Whiritoa



Entity Type and Legal Basis:

Eastern Coromandel Community Services Trust is a Charitable Trust incorporated under the Charities Act 2005


Established: Early 1980s

Charities Registration Number: CC11448

IRD number: 060-922-292

Auditors: Michael Burt Waihi

Bank: BNZ

 505 Port Rd, Whangamatā 3620

 07 865 7065

 info@communityservices.org.nz

 www.communityservices.org.nz

**Eastern
Coromandel
COMMUNITY
SERVICES** 

www.communityservices.org.nz

Chair Report

The Board is pleased to present our Annual Report for the financial year ending 30 June 2024.

It has been another satisfying year for the Trustees, with a settled board, a consolidated financial position, and increased clarity around how our charitable purpose informs our decision making. This has seen the entity evolve to support our community in practical and meaningful ways, and grow our relationships with other entities who uphold our same values and beliefs. Securing 101 Lindsay Road for a community marae and wellness hub being a particular case in point, and a huge highlight for all involved.

To ensure we remain relevant, we used the results of our annual community survey to help shape our priorities for the year ahead. This led us to pivot away from in-house youth services and, instead, to work with the local schools on the initiatives that they saw as priorities. We also established an annual prize for the Area School Dux which was wonderful to award for the first time, and we worked with the school on changing how their counselling services were supported by us.

As we moved into FY25, it became evident that the change in government means curtailing of contracted services. Fortunately, we set aside funds in anticipation of this, but we will need to broaden our network of funders next year if we want to continue to deliver at current or expanded levels.

Trustees would like to thank the dedicated team and our amazing network of volunteers for their continued support, resilience and commitment to our community. We could not achieve what we do without your professionalism and care.

He Waka Eke Noa

We are all in this together

Michelle Crook (Chair)

Board of Trustees

Eastern Coromandel Community Services is governed by a volunteer Board of Trustees who meet monthly. The members of the governing body are as follows:

Michelle Crook (Chair and Treasurer)

Charmaine Morrissey (Secretary)

Gina Kennings (Trustee)

Suella Care (Trustee)

Howard Ross (Trustee - Currently on leave of absence)

Brendan Mengel (Treasurer - Resigned June 2024)

Jo Wolfenden (Trustee - Appointed June 2024)



Our Charitable Purpose

Our charitable purpose is to develop and maintain services to meet the social needs of our community by:

- The maintenance and development of social services
- The provision of information services to the community at large
- Facilitation of clients' use of central government services
- Provision as far as practical of a 'one stop centre' for locally provided social services
- Provision of education and training services related to the Trust's activities
- Seeking to optimise interfaces between the Trust and central/local government.

Our Values

Whānau & Community Led
Whānau & Hapori

Respectful Relationships
Whanaungatanga

Confidential & Safe Space
Matatapu

Empowering
Whakamana

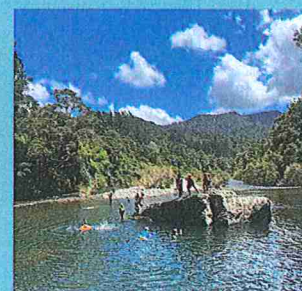
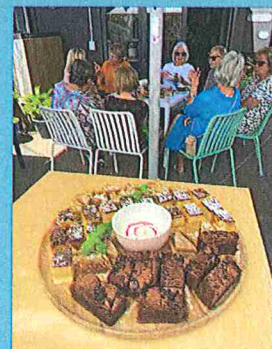
Continual Growth & Development
Poutama

The principles of Te Tiriti o Waitangi



Our Mission

It is our mission to meet the social needs of our community by providing a safe, caring, and confidential service that seeks to empower people to become self-reliant and resilient.



A Message from our Team

We are a small team who are well-aligned, community minded, and committed to providing quality support services to people in need.

We are from the community, for the community. Our aim is to provide the best possible support to our clients and our community and to continue to evolve and grow as an agency. The services we provide are non-discriminatory, available to anyone and are mostly free of charge.

We are grateful to the following people and organisations:

- Our community for placing their trust in us to empower and provide guidance throughout their journey.
- Our contract agencies, listed throughout this report.
- Funders - local, regional and national.
- Local businesses and donors who enable us to keep our doors open and to support our local community.
- Our volunteers who each offer their expertise, time and energy to support and enrich our community.
- Our Board of Trustees.

Thank you all. We look forward to working with you all again in the year ahead!



Left to right: Renee, Jess, Heleene, Adrian, Clarissa, Moira & Errol



Our Services - Outcomes and Outputs

Counselling



We provided 1407 hours of counselling sessions for 229 children, young people, adults and groups. Our counsellors fulfilled PHO referrals and provided support for people with depression, anxiety, stress and grief. Our confidential safe space allowed clients to explore their concerns with a trained, active listener.

Social Support



We provided practical wrap-around support for 101 clients including children, young people, adults and groups. Services included Social Work and Whānau Support, liaison with other agencies, guidance for improving current lifestyle situations, parenting skills, employment support and stop smoking support. These services extended to families and children impacted by domestic violence, abuse, or self harm.

Counselling in Schools



Our service has offered counselling in schools for three years, providing a safe space for children and teenagers to explore their feelings and learn skills to manage the situation, while always aiming to uplift their self-confidence and self-worth.

Some of the issues affecting children in counselling included grief, anxiety, family separation, bullying, and learning disabilities.

Working with children means including whānau as well. Parents and caregivers have important information and understanding about events which may have affected their children, and we support good family relationships in our service.

Teenagers have often needed an independent space to consider their thoughts, feelings and experiences. This is part of developmental maturity and autonomy while continuing to be part of their whānau. Having a non-judging listener helps a teenager to express their concerns and develop their own ideas. We have noticed that our school counsellor is often a good person to 'practice on' and this will encourage positive choices outside of the counselling environment.

Teenagers concerns recently have included friendship issues, blended family issues, study concerns, anxiety, depression, trauma and self-harm. Counselling can identify an issue which may need further help, and our school counsellor can assist with making a referral. After a few sessions, parents and caregivers have found their teenager communicating and participating more regularly and fully with their family.



Community Support



MINISTRY OF SOCIAL
DEVELOPMENT
TE MANATU WHAKAHIAHO OIA



Lottery Grants Board
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY



Trust
Waikato
TE PUNA O WAIKATO

ECCST maintains strong community connections through our daily interactions with clients and visitors. It starts with a friendly face, and thereafter it's about being accessible, knowledgeable, and informative so that clients can be easily linked to local and central government social services. This fulfills our operational commitment to being a one-stop centre.

We take pride in addressing all queries with our extensive knowledge of complementary social services and available referral options.

In addition to this, community support varies every day, such as support with transportation, assistance with Work and Income applications, coordinating IRD visits and appointments, providing Skinny Jump internet modems, helping with CVs and other professional documents, and even offering occasional technical support for our community.

We remain connected through our annual survey which helps us to understand our community's perception of our service, their need for any changes, and their feedback on the services currently being offered. Once again, our survey results last year were overwhelmingly favourable, confirming that we are aligned with community need.

Our trusted relationship with MSD (and shared goal to achieving positive outcomes for the community), enabled the delivery of discretionary funds to support individuals, whānau and communities in hardship due to the impact of Cyclone Gabrielle. Funding was used for essential and immediate welfare needs including food, housing costs, medical needs, utilities, household items and transportation costs.

In addition to the MSD Community Connector funding, a Lottery Emergency Natural Disaster Response grant allowed us to continue our support to prevent and minimise the impacts of hardship. Despite road closures, business disruptions, and social and economic concerns affecting our rural communities, we were able to extend our outreach and response to neighbouring service areas. We are pleased to have delivered essential services and supplies during these critical times.



Takawaenga Community Māori Liaison



Lottery Grants Board
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY

COGS
Community Organisation
Grants Scheme

Trust
Waikato
TE PUNA O WAIKATO

We created the role of a Takawaenga last year which enabled us to reach our Māori community via greater outreach and engagement. Our Takawaenga has been available to support mana whenua aspirations and needs of the community, introduce our services and meet people where they are, ensuring they do not encounter any barriers when accessing our services and resources.

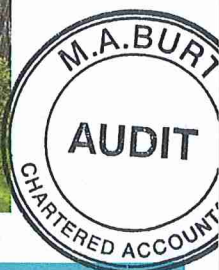
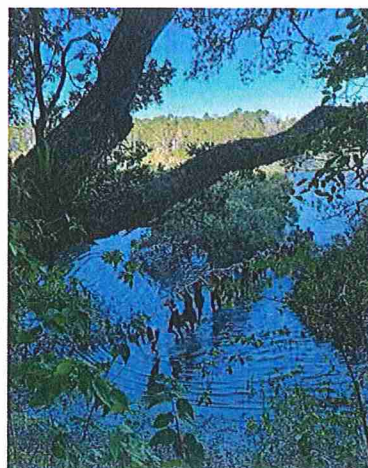
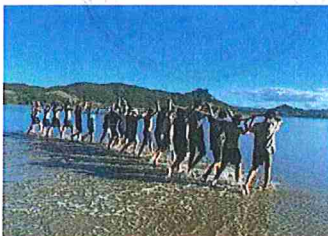
Our Takawaenga has helped us to nurture and grow deeper relationships with local hapū so that we can get to know and understand our mana whenua and tangata whenua community at a deeper level, and enhance and strengthen our delivery outcomes and impact as a result.

He has also enabled or supported many partnerships for Eastern Coromandel Community Services, including Coast Care Waikato, Tunaiti roopu, Wharekawa catchment group, and Whangamatā Harbour Care.

Deliverables include:

- A whenua education programme for local students to improve their connection to the whenua. The conservation programmes provide information on the restoration of native flora and fauna, pest management, and the coordination of planting days with the students.
- Mentorship for the year 10 youth initiatives Tōku Ara and Whiti Te Ra, involving rangatahi in a residential transformational change programme to strengthen their self-worth and connections (delivered by Charitable Trust Te Ata Wharekawa).

Our Takawaenga and Eastern Coromandel Community Services Chair are both Honorary trustees of the Whangamatā Community Marae Trust. The Marae Trust is focused on the development of the Community Marae and Wellness Hub at 101 Lindsay Road, and raising awareness and participation in Māori community activities such as Matariki, kapa haka and Te Reo Māori lessons.



ISR - Integrated Safety Response



MINISTRY OF SOCIAL
DEVELOPMENT
TE HĀNATU WHĀNĀMATU ŌRA



ORANGA
TAMARIKI
Ministry for Children



The Integrated Safety Response (ISR) is a whānau-centred response, where family harm governance collectives work collaboratively to respond to Family Violence. We supported 40 family harm episodes, including crisis intervention for up to 12 weeks post-episode (per client).

These interventions are designed to ensure the immediate safety of whānau and the prevention of further violence, and they take a whole whānau approach that puts the risks and needs of the whānau at the centre.

Our team were able to walk alongside the clients and families to offer practical support to help create positive and lasting changes during various challenges. Receiving support made a significant difference by strengthening social capability and community connections, promoting positive relationships and resolving family conflict and violence.

Financial Mentoring – Budgeting



MINISTRY OF SOCIAL
DEVELOPMENT
TE HĀNATU WHĀNĀMATU ŌRA



We supported 51 clients and provided 231 budgeting sessions to individuals and whānau experiencing financial hardship or needing assistance and advocacy. More than half of these clients were struggling with health issues, preventing them from working full-time. Whether organising their budget, negotiating with creditors, or supporting them with financial aid, our clients were guided with tips and tools to support them towards financial independence.

One of the key advantages of offering this service at ECCST is the wrap-around support we provide. Our clients can benefit from our counselling and social work services, which can be particularly helpful in managing stress, mental health issues, and family strain - common effects of financial worries. Additionally, we offer food parcels or petrol vouchers during appointments. As a Skinny Jump internet provider, we are also able to offer our clients affordable internet at home.

Community Van Trips & Personal Shopping



Our Van Trips and Personal Shopping Service support seniors, or people who are isolated and struggle to access services. It is sometimes difficult for people with mobility or transportation challenges in our rural town, and having a shopping companion to support our older residents can have vast benefits.

The community Van Trips are a great way for people to connect with each other and with services outside of Whangamatā, including banking, visiting friends, and grocery shopping. The trips became very popular among our residents in 2023 and, therefore, in 2024 we increased the frequency of trips from monthly to fortnightly, and there are still waitlists for each journey.

The personal shopping service was developed into a weekly service in February 2024, as part of our Charitable Purpose / Kaupapa, and evolved based upon feedback about the challenges our community face. We now have a regular group of seniors who are picked up every week to shop together.

Comfort Kai

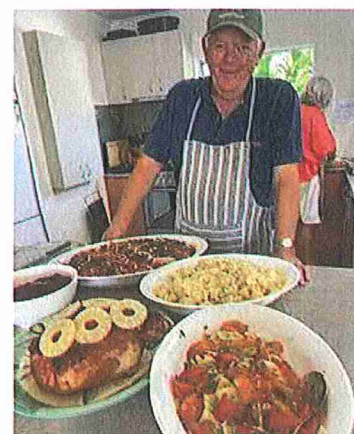


Lottery Grants Board
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY

It has been three years since the doors first opened for our weekly community meal and, in that time, Comfort Kai has become an important part of the community.

Complete with table clothes and flowers, Comfort Kai is a two course home cooked meal including a sweet treat dessert. This free community meal provides a safe and nurturing environment for individuals and whānau of all ages to share great food, friendship and connection.

We have a regular group of 16 volunteers who have planned, created, and served 165 meals each month for a grand total of 1995 meals over 48 weeks of the year.

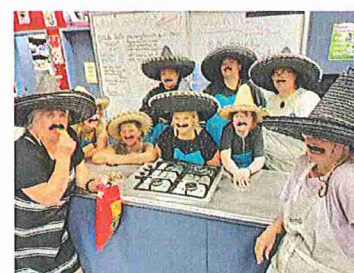


Kete Kai



Lottery Grants Board
Te Puna Tahua
LOTTO FUNDS FOR YOUR COMMUNITY

Our 6-week series of cooking classes Kete Kai, provided valuable tips to make your kai go further, simple and delicious meal ideas, and demonstrated how to make cooking both enjoyable and nutritious with seasonal produce.



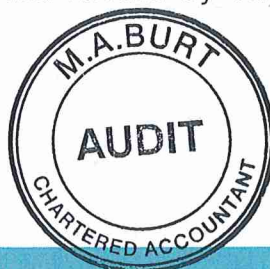
Medical Drives

Health New Zealand
Te Whaitu Ora

Trust Waikato
TE PUNA O WAIKATO

Our wonderful team of 10 volunteer drivers offers a valuable service to our rural community by transporting clients to their medical appointments in Thames, Hamilton, and Tauranga. They ensure a safe and personal experience, picking up and dropping off our passengers, assisting them in and out of the vehicle and providing companionship during the journey.

We are thankful to have a group of dedicated volunteers at Eastern Coromandel Community Services Trust who play a crucial role in the services we provide. Our medical driver volunteers offer their time and energy to support our community, making out-of-town appointments more manageable, which is greatly appreciated and needed by our clients.



Food Bank



Thanks to community organisations, individuals, and churches, who all donate regularly, our Foodbank is well-stocked, offering a wide variety of meal options. We take great pleasure in incorporating fresh produce into our food parcels and are deeply grateful for contributions of fruits and vegetables from local gardeners, as well as microgreens, sushi, and meat from local businesses and cafés.

Our permanent Foodbank collection box at New World was upgraded to accommodate more donations and, thanks to the community's generosity, it is full every week. The New World's Family2Family Food Bank drive in May 2024 was highly successful, resulting in a large donation of 129 food parcels, for which we are very thankful.

We also receive substantial support and donations from our local schools, who host mufti days and special events to contribute to our cause.

We distributed 368 food parcels last year, feeding 450 adults and 282 children and teenagers.



Food Drive

Our annual Food Drive achieved unprecedented success in December 2023 thanks to the remarkable generosity and dedication of our community. The event was supported by Whangamatā Real Estate, the Whangamatā and Onemana Emergency Services, and volunteers, who contributed their time, effort, and resources.

These contributions ensured our foodbank remained full and allowed us to support families through the festive season and into the new year.

Christmas Food Parcels & Gifts



With the help of our incredible community, we gave 55 children a box of Christmas presents, each hand selected for age and suitability. Ray White Whangamatā supported us with their Christmas Giving locally, giving locals a place for Christmas donations. These beautiful presents brought so much joy to the children of our community.

In conjunction with Whangamatā New World, TCDC, and nonprofit organisation Save the Rain Inc, we were able to provide 45 families with a New World voucher and a Christmas meal with all the trimmings.



Seasons for Growth - Children's Programme



Seasons for Growth is a proven, innovative, evidence-based, education programme for children and provides a safe and supportive peer-group learning environment where children are able to build the knowledge and skills necessary to strengthen social and emotional wellbeing. The programme is incorporated in family group hui.

We delivered two 8-week Seasons programmes for eight children and young people who have experienced loss, grief, or struggled with significant change.

Planning is underway to deliver three programmes in 2024, making this our fourth year of delivery.



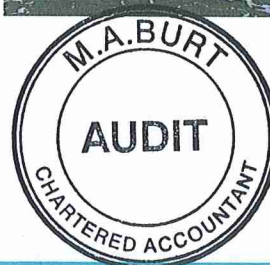
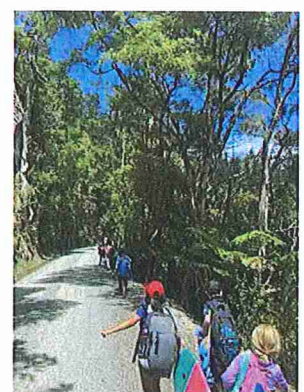
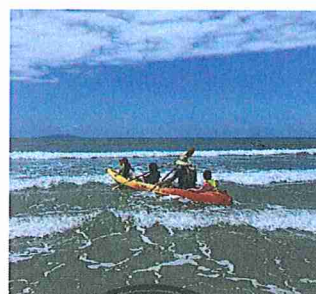
OSCAR Holiday Programme



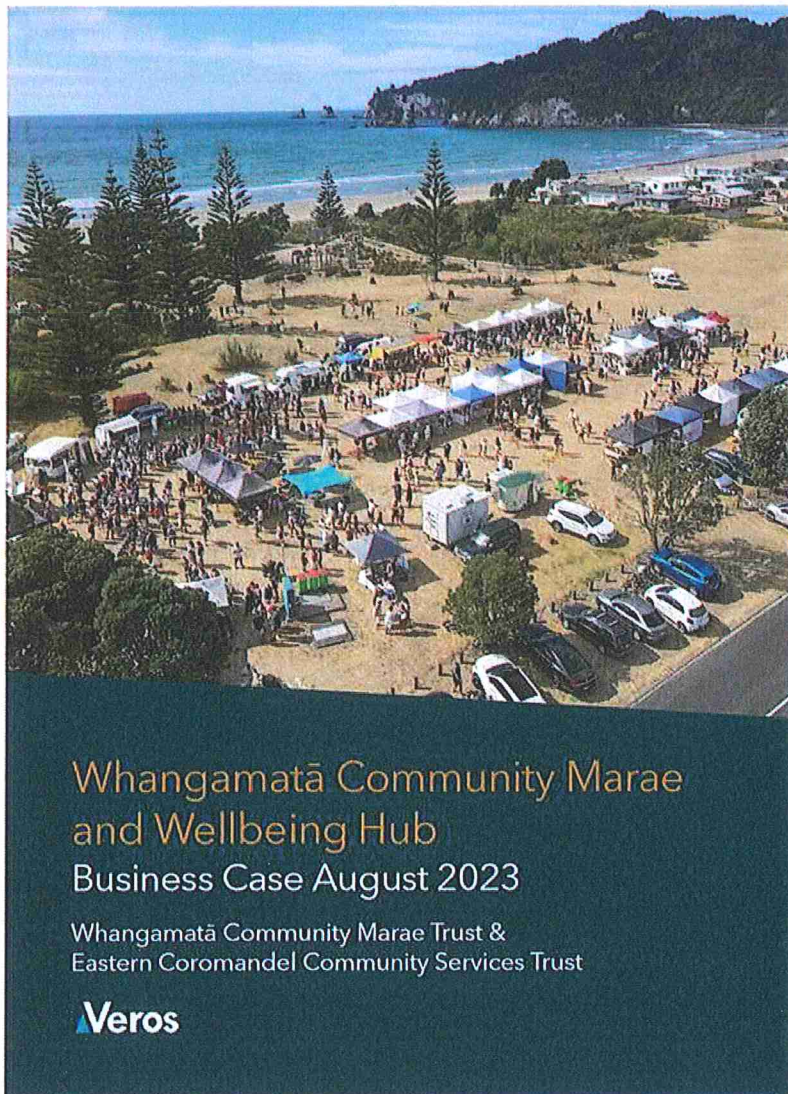
This year, our OSCAR Holiday Programme grew from strength to strength, peaking at 73 children during the April 2024 holidays. In total we offer 11 weeks of holiday care annually and endeavor to keep costs for families as low as possible.

Our programme delivers a diverse range of activities and trips around Whangamatā and beyond, exploring beaches, the bush, swimming and fishing.

Our programme is designed to ensure our tamariki are included as a vital part of our local community and we regularly include guest artists, sports coaches, yoga instructors, local chocolatiers, and Whangamatā emergency services to complement the services by our specialist team.

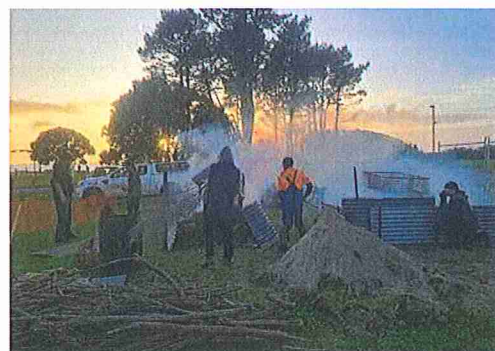


Whangamatā Community Marae



One of the biggest achievements in the past twelve months has been the strengthening relationship with the Whangamatā Community Marae Trust which culminated in securing Council land at 101 Lindsay Road for a Community Marae and Wellbeing Hub to be built. Our shared vision is to incorporate 6-7 community organisations in a campus style setting for accessible services for our community.

This project is ongoing and will require continued support for its capital raise.



Te Reo Classes & Matariki

As part of our partnership with the Whangamatā Community Marae Trust, we coordinated the delivery of Te Reo classes which received an outstanding response, with a high number of participants.

Offering two terms of classes, the curriculum included te reo Māori, tikanga practices, a Noho Marae, understanding one's whakapapa, and lessons on the history of the whenua and local places of significance. This inclusive event welcomed whānau and children and featured shared dinners at the beginning and end of each term.

As part of the town's inaugural Matariki celebrations delivered by the Marae Trust, we coordinated ticket sales and supplied funding for the kai for the hāngī using MSD discretionary funding. In total, 500 tickets were sold for this event.



Feedback from our Clients

Community Services

"The day I walked into the Community Services office was the start of rebuilding, restructuring and turning my life around. I was made to feel human again."

"people who genuinely care and understand and so willing to help getting peoples life's back together."

Whānau Support

"I enjoy the heartfelt down to earth conversations we have."

Kids Club

"I especially love the enthusiasm of the staff and how happy my moko are at the end of the day."

Financial Mentoring

"I have been seeing budget mentor to assist me with trying to find a way to pay my debts. They have managed to arrange that the interest is waived and has sorted out payment arrangements with all the companies I owe money to. I authorised her to speak to these companies on my behalf so I no longer get constant phone calls that were severely stressing me out and not helping with my mental health. Budget mentoring has been incredibly beneficial and I now feel like I now have a plan to pay my debts and all I need to do is follow the budget set out for me. It is a huge relief!"

Counselling

"I am grateful to have found the services. Good for my mental wellbeing and practical help. The holistic approach means a lot to me when I am feeling overwhelmed."

"Therapy has been super helpful and rewarding. I feel a weight has lifted off my shoulders and value feeling like I have support if my mood dips."

Comfort Kai

"I enjoy coming and listening to everyone's happiness."

"The especially nice and friendly volunteers are a great delight and comfort for lots of people."

Personal Shopping

"I am thrilled to have this service available. If I didn't have anyone to take me shopping, I would have to stay at home all day."

Kete Kai

"As soon as I walked into the class I was made to feel like whanau. I don't think I have ever felt more included in anything in my life!"

"I came away with such a stronger sense of community and connection."

"It was super fun, informative, generous, accomplished class."



Statement of Service Performance

1 July 2023 - 30 June 2024

Counselling sessions	1407
Counselling (# clients)	186
Social Work Support	101
Counselling in Schools (# children)	43
Te Ata Wharekawa - Toku Ara and Whiti Te Ra Programmes (# children)	59
ISR – Integrated Safety Response (# clients)	40
Financial Mentoring sessions	231
Comfort Kai Meals	1995
Medical Drives	106
Foodbank (# people fed)	732
Christmas Food Parcels (# people fed)	122
Christmas Gifts (# children)	55
Seasons (# children)	8
OSCAR Holiday Programme (# children)	130



Approval of Performance Report

Eastern Coromandel Community Services Trust For the year ended 30 June 2024

The Trustees are pleased to present the approved performance report of Eastern Coromandel Community Services Trust for year ended 30 June 2024.

APPROVED

M. Crook

Chair

Date 17/12/2024



Statement of Financial Performance

Eastern Coromandel Community Services Trust

For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	246,313	175,351
Revenue from providing goods or services	1	637,685	607,014
Interest, dividends and other investment revenue	1	24,257	7,301
Total Revenue		908,254	789,667
Expenses			
Volunteer and employee related costs	2	455,726	446,939
Costs related to providing goods or services	2	431,303	246,687
Total Expenses		887,028	693,626
Surplus/(Deficit) for the Year		21,226	96,041



These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

Movements in Equity

Eastern Coromandel Community Services Trust
For the year ended 30 June 2024

	2024	2023
Equity		
Opening Balance	268,445	172,404
Increases		
Surplus/(Deficit)	21,226	96,041
Total Increases	21,226	96,041
Total Equity	289,671	268,445



These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

Statement of Financial Position

Eastern Coromandel Community Services Trust

As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
Assets			
Current Assets			
Bank accounts and cash	3	462,587	416,379
Accounts Receivable		24,560	36,948
Accrued Interest		3,164	1,118
Total Current Assets		490,311	454,445
Non-Current Assets			
Property, Plant and Equipment	4	58,374	56,485
Total Non-Current Assets		58,374	56,485
Total Assets		548,686	510,930
Liabilities			
Current Liabilities			
Accounts Payable		11,865	7,762
Employee entitlements (wages, annual leave, etc)		15,661	9,353
Goods and services tax		6,988	15,288
PAYE Payable		7,862	13,082
Income Received in Advance		216,638	197,000
Total Current Liabilities		259,015	242,485
Total Liabilities		259,015	242,485
Total Assets less Total Liabilities (Net Assets)		289,671	268,445
Accumulated Funds			
Accumulated surpluses or (deficits)		289,671	268,445
Total Accumulated Funds		289,671	268,445

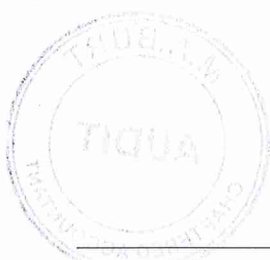


These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

Statement of Cash Flows

Eastern Coromandel Community Services Trust For the year ended 30 June 2024

	2024	2023
Cashflow from Operating Activities		
Donations, fundraising and other similar receipts	246,313	175,351
Fees, subscriptions and other receipts from members	-	-
Receipts from providing goods or services	670,706	631,233
Interest, dividends and other investment receipts	22,210	6,184
GST	(9,306)	15,475
Payments to suppliers and employees	(871,550)	(679,436)
Expenses relating to public fundraising	-	-
Total Cashflow from Operating Activities	58,373	148,806
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	5,217	-
Payments to acquire property, plant and equipment	(17,384)	(9,281)
Total Cash Flows from Investing and Financing Activities	(12,167)	(9,281)
Net Increase/ (Decrease) in Cash	46,207	139,525
Cash Balances		
Cash and cash equivalents at beginning of period	416,379	276,853
Cash and cash equivalents at end of period	462,587	416,379
Net change in cash for the period	46,207	139,525



These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

Statement of Accounting Policies

Eastern Coromandel Community Services Trust

For the year ended 30 June 2024

Basis of Preparation

The entity 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.

The performance report has been prepared on the basis of historical cost.

The performance report has been prepared in New Zealand dollars and have been rounded to the nearest whole dollar value.

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

Eastern Coromandel Community Services Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions provided in the Income Tax Act 2007.

Changes in Accounting Policies

There have been no changes in accounting policies in the current year.

All policies have been applied consistently with the prior year.

Revenue Recognition

Funding and grants

Donations and grants are recognised as revenue when the funds are received, unless there is an obligation to return the funds if conditions are not met ("use or return condition"). If there is such an obligation, the funds are initially recorded as a liability and recognised as revenue when the conditions are subsequently satisfied.

Sale of goods

Revenue from the sale of goods is recognised when the goods are sold to the customer.

Sale of services

Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Interest revenue

Interest revenue is recognised as it is earned during the year.



Voluntary Goods and Services

As part of its normal activities Eastern Coromandel Community Services Trust receives contributions in kind or discounts of goods and services from a number of sources. The value of these contributions is not valued in these financial statements as it is not practical to do so.

Employee-related Costs

Wages, salaries, and annual leave are recognised as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements.

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 365 days or less.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recorded and the loss is recognised as a bad debt expense.



Notes to the Performance Report

Eastern Coromandel Community Services Trust

For the year ended 30 June 2024

2024

2023

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Donation - Comfort Kai	357	561
Donation - Foodbank	1,905	2,420
Donation - Christmas presents and food	13,200	3,622
Donation - Medical Transport	1,978	2,837
Donations - Groups & Individuals	4,572	5,133
Donations - Community Vehicle	2,475	2,040
Fundraising	826	-
NZ Lotteries	172,000	112,339
Trust Waikato	43,000	36,000
D V Bryant Trust	3,000	10,000
Donations Received	3,000	400
Total Donations, fundraising and other similar revenue	246,313	175,351

Revenue from providing goods or services

CAPS Hauraki Inc (WR)	30,857	30,857
Community Hub/Urban Marae Project	6,500	39,000
Comfort Kai (Income)	-	18,900
Counselling Services	-	105
COGS Grant	2,500	15,000
CAPS Hauraki Inc (ISR)	33,180	41,400
Foodbank (Income)	6,500	-
Health NZ Community Transport	15,293	14,311
Midland Health	3,510	18,486
Ministry of Social Development	454,929	354,421
Room/Van Hire	8,252	8,373
Thames Coromandel District Council	10,000	4,781
WAS Counselling	38,000	38,000
Parent Fees	23,538	19,049
Personal Shopping (incoming)	491	1,997
Smoking Cessation	105	100
Sundry Income	-	2,235
Gain on Sale of Assets	4,028	-
Total Revenue from providing goods or services	637,685	607,014

Interest, dividends and other investment revenue

Interest Income	24,257	7,301
Total Interest, dividends and other investment revenue	24,257	7,301



2024 2023

2. Analysis of Expenses**Volunteer and employee related costs**

ACC Levies	2,293	-
Petrol Vouchers	14,800	13,230
Staff Training	4,842	1,573
Staff Expenses	1,533	6,167
Travel Expense Claims	686	427
Volunteer Expenses	882	812
Wages & Salaries	430,691	424,731
Total Volunteer and employee related costs	455,726	446,939

Costs related to providing goods or services

Accounting & Auditing Fees	5,258	1,500
Administration Expenses	22,265	17,506
Advertising & Promotions	1,706	2,570
Bank Fees	128	167
Budgeting (BFC) expenses	586	1,114
Carving Programme Expenses	-	1,189
Comfort Kai Expenses	5,405	4,339
Community Connector expenses	-	351
Community Hub expenses	40,345	33,280
Community Discretionary	101,483	41,919
Consulting Fees	15,000	-
Counselling Expenses	16	65
Depreciation	14,304	14,507
Financial Mentoring expenses	5,229	-
Fishing Programme Expenses	-	1,496
Foodbank Expenses	22,498	34,476
Electricity & Gas	2,705	2,411
Freight & Courier	40	85
General Expenses	1,043	489
Insurance	7,651	6,355
Interest Expense	1	-
Kids Club Expenses	2,422	3,933
Kite Kai Expenses	3,680	5,426
Legal Fees	4,844	5,593
Mana Whenua expenses	502	-
Personal Shopping (outgoing)	491	1,961
Printing, Postage & Stationery	3,092	4,676
Programme Costs	6,428	-
Rent	31,891	25,163
Repairs & Maintenance	3,452	1,489
Repairs & Maintenance - General	316	105
Plant Repairs & Maintenance	-	19



Services/Initiatives Expenses	11,800	770
Social Work Expenses	110	217
Subscriptions/Licences/Registrations	9,849	9,801
Sundry Expenses	563	323
Supervision	1,200	487
Te Korowai Job Search	-	597
Telephone & Internet	7,620	11,295
Vehicle & Motor Expenses	6,380	11,012
Wharekawa Adventure Education Trust expenses	91,000	-
Total Costs related to providing goods or services	431,303	246,687

2024 2023

3. Analysis of Assets

Bank accounts and cash

BNZ Business	20,477	21,846
Petty Cash Account	463	6,752
BNZ Budget	1	1
BNZ Savings	59,793	287,780
Total Bank accounts and cash	80,735	316,379

Term Deposits

TERM DEP 5997 00001 MD17Dec2023	-	20,000
TERM DEP 5998 00002 MD17Nov2023	-	20,000
TERM DEP 5999 00003 MD20Jan2024	-	20,000
TERM DEP 6000 00004 MD16Mar2024	-	20,000
TERM DEP 6001 00005 MD22Mar2024	-	20,000
TERM DEPOSIT 5889 0009 MD25Jul2024	20,000	-
Term Deposit 00021 MD14Jul2024	50,000	-
Term Deposit 00022 MD07Sep24	80,000	-
TERM DEPOSIT 1031 00012 MD13Nov2024	51,852	-
Term Deposit 00024 MD23Nov2024	60,000	-
Term Deposit 00025 MD25Aug2024	20,000	-
Term Deposit 00020 MD10July24	100,000	-
Total Term Deposits	381,852	100,000

2024 2023

4. Property, Plant and Equipment

Building Fit-out	7,299	8,110
Motor Vehicles	27,382	20,440
Furniture, Fittings and Equipment	11,945	14,766
Leasehold Improvements	11,747	13,168
Total Property, Plant and Equipment	58,374	56,485



5. Commitments

	2024	2023
Commitments to lease or rent assets		
Innovative Digital Solutions Ltd - RICOH photocopier	1,380	345
60 months term, effective 15 Mar 2023 - \$115.00 + GST per month	-	-
R W & D E Corder - 505a Port Road, Whangamata	30,911	25,163
lease expired November 2023 - \$2,069.76 + GST per month	-	-
2 years term, effective December 2023 - \$2,937.50 + GST per month	-	-
Total Commitments to lease or rent assets	32,291	25,508

6. Contingent Liabilities and Guarantees

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

7. Related Parties

Michelle Crook Limited was engaged during the year as Executive Lead. Michelle Crook is the Chair of the Community Services Trust. Michelle abstained from the vote on the decision to engage her services.

Wharekawa Adventure Education Trust was supported to provide youth services to the youth of Whangamata on the recommendation of the Whangamata Area School. Two programmes were supported being Toku Ara and White Te Ra. This support was in lieu of providing youth services directly as the Trust had done in previous years. Michelle Crook is the Chair of Wharekawa Adventure Education Trust and Gina Kennings is the General Manager. Both Michelle and Gina abstained from the vote on the decision to support the Wharekawa Adventure Education Trust.

8. 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).

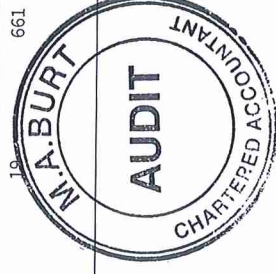


Depreciation Schedule

Eastern Coromandel Community Services Trust
For the year ended 30 June 2024

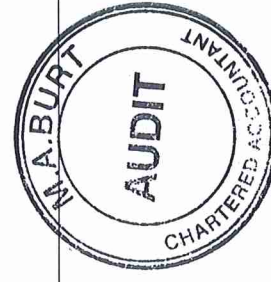
NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEP RECOVERED	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Building Fit-out										
505a Port Rd Building Fitout	8,529	6,062	-	-	-	10.00%	DV	606	3,073	5,456
Fit out - Sound proofing	2,734	2,048	-	-	-	10.00%	DV	205	890	1,843
Total Building Fit-out	11,263	8,110	-	-	-			811	3,963	7,299
Furniture & Fittings										
15x Stacker Chairs	1,045	143	-	-	-	16.00%	DV	23	925	120
2x Asus Zenbook Ultrabooks	3,140	28	-	-	-	48.00%	DV	14	3,125	15
3x Lenovo Notebooks	1,993	18	-	-	-	48.00%	DV	9	1,984	9
Acer Aspire Laptop	1,043	152	-	-	-	50.00%	DV	76	967	76
Acer Laptop	950	22	-	-	-	50.00%	DV	11	939	11
Air Conditioning System GREE GUD125T/B-S	7,764	6,435	-	-	-	16.00%	DV	1,030	2,359	5,405
Boardroom Furniture	1,500	129	-	-	-	16.00%	DV	21	1,391	109
Board Room Table	1,209	76	-	-	-	16.00%	DV	12	1,145	64
Chairs x 4	40	2	-	-	-	16.00%	DV	-	39	2
Coffee Table - Large	200	18	-	-	-	13.00%	DV	2	184	16
Coffee Table - Small	20	2	-	-	-	13.00%	DV	-	18	2
Corner Unit	50	2	-	-	-	16.00%	DV	-	48	2
Deep Freeze	956	345	-	-	-	25.00%	DV	86	698	259
Desks x 3	300	27	-	-	-	13.00%	DV	4	277	23
Dinning Room Table	50	5	-	-	-	13.00%	DV	1	46	4
Filing Cabinets x 4	200	18	-	-	-	13.00%	DV	2	184	16
Fridge	100	-	-	-	-	25.00%	DV	-	100	-
Fujitsu Lifebook i3	680	39	-	-	-	50.00%	DV	19	661	19

These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEP RECOVERED	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Haier Vertical Freezer	826	46	-	-	-	25.00%	DV	11	792	34
Heat Pump X 2	4,720	20	-	-	-	30.00%	DV	6	4,706	14
Konnekta Phone System	2,325	72	-	-	-	36.00%	DV	26	2,279	46
Lockable Cabinet	1,048	750	-	-	-	13.00%	DV	98	395	653
Lockable Filing Cabinets	500	45	-	-	-	13.00%	DV	6	461	39
Metal Shelf	30	5	-	-	-	10.00%	DV	1	25	5
Multi media Projector	689	26	-	-	-	25.00%	DV	6	670	19
Office Blinds	576	172	-	-	-	18.00%	DV	31	435	141
Office Chairs x 6	300	14	-	-	-	16.00%	DV	2	288	12
Reception Desk	300	27	-	-	-	13.00%	DV	4	277	23
Shelving	100	16	-	-	-	10.00%	DV	2	86	14
Shelving	50	5	-	-	-	13.00%	DV	1	46	4
Shredder	100	-	-	-	-	25.00%	DV	-	100	-
Stereo	350	-	-	-	-	40.00%	DV	-	350	-
Two Seater Couches x 2	500	25	-	-	-	16.00%	DV	4	479	21
Wooden Cabinets	200	10	-	-	-	16.00%	DV	2	192	8
Wooden Cabinets x 3	300	14	-	-	-	16.00%	DV	2	288	12
Wooden Draw Units x 2	80	4	-	-	-	16.00%	DV	1	77	3
Total Furniture & Fittings	34,234	8,713	-	-	-			1,511	27,032	7,202
Leasehold Improvements										
Conselling Room	4,926	4,351	-	-	-	10.00%	SL	493	1,067	3,859
Leasehold improvements	9,281	8,817	-	-	-	10.00%	SL	928	1,392	7,889
Total Leasehold Improvements	14,207	13,168	-	-	-			1,421	2,459	11,747
Motor Vehicles										
2023 MG3, rego PZD504	17,383	-	17,383	-	-	30.00%	DV	3,477	3,477	13,906
LDV Van	13,043	7,989	-	-	-	30.00%	DV	2,397	7,451	5,592



These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEP RECOVERED	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Nissan Pulsar GWR924	13,043	1,189	-	5,217	4,028	30.00%	DV	-	-	-
Toyota Hiace Van (D)	22,622	50	-	-	-	30.00%	DV	15	22,587	35
Toyota Hiace Van (NPL373)	23,465	11,211	-	-	-	30.00%	DV	3,363	15,618	7,847
Total Motor Vehicles	89,555	20,439	17,383	5,217	4,028			9,251	49,132	27,381
Office Equipment										
3 x Dell Latitude laptops	1,823	608	-	-	-	50.00%	DV	304	1,520	304
Exess Connectivity	6,440	5,049	-	-	-	16.00%	DV	808	2,199	4,241
Laptop (GM)	1,268	396	-	-	-	50.00%	DV	198	1,070	198
Total Office Equipment	9,532	6,053	-	-	-			1,310	4,789	4,743
Total	158,791	56,484	17,383	5,217	4,028			14,304	87,375	58,373



These statements are to be read in conjunction with the Statement of Accounting Policies, Notes to the financial statements and independent auditor's report.

MICHAEL BURT
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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Eastern Coromandel Community Services Trust

Opinion

We have audited the accompanying Performance Report of Eastern Coromandel Community Services Trust on pages 1 to 30, which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 30 June 2024;
- 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;
- the financial position of Eastern Coromandel Community Services Trust as at 30 June 2024, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

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 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). 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 Eastern Coromandel Community Services Trust 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, Eastern Coromandel Community Services Trust.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- (a) 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 Tier 3 (NFP) Standard;
- (b) the preparation and fair presentation of the Performance Report which comprises:



- the Entity Information;
- the Statement of Service Performance; and
- 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 the Tier 3 (NFP) Standard, and

(c) for such internal control as the Trustees 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 Trustees are responsible on behalf of the entity 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 the Trustees 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 ISAs and NZ AS1 (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 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 (Revised), we exercise professional judgement and maintain professional scepticism 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 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 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.

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.



M A Burt
Waihi
19 May 2025

