

Performance Report

Ranui Action Project Incorporated
For the year ended 30 June 2023

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Entity Information

Ranui Action Project Incorporated For the year ended 30 June 2023

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Ranui Action Project Incorporated

Entity Type and Legal Basis

Incorporated Society, Registered Charity

Registration Number

CC24460

Entity's Purpose or Mission

The purpose of the Ranui Action Project Incorporated ("the Society") is to enhance the health and well-being of Ranui people, and the development of Ranui as a thriving, vibrant community, through empowering community people to develop and strengthen networks of support and creativity.

The values of the Society are:

- Trust, Integrity and Accountability
- Openness, Honesty and Transparency
- Respect for Diversity and Inclusion
- Innovation and Sustainability

Entity Structure

An Executive Board which is elected by the full members of the Society to govern Ranui Action Project, meets monthly.

Main Sources of Entity's Cash and Resources

The Society's sources of income are grants received and facility rental.

Main Methods Used by Entity to Raise Funds

The Society's main methods used to raise funds are through grant applications to various organisations.

Entity's Reliance on Volunteers and Donated Goods or Services

The Society relies on gifts of volunteer time for various aspects of day to day operations and the Executive Board is comprised solely of volunteers. Thank you to those volunteers who offered their free time to achieve the Society's objectives.

Physical Address & Postal Address

476 Swanson Road, Ranui, Auckland, New Zealand, 0612

Other Contact Details

Phone: (09) 832 6048

Email: info@ranui.org.nz

Facebook: <https://www.facebook.com/ranuiactionproject/>



Approval of Performance Report

Ranui Action Project Incorporated
For the year ended 30 June 2023

The Board is pleased to present the approved performance report including the historical financial statements of Ranui Action Project Incorporated for the year ended 30 June 2023.

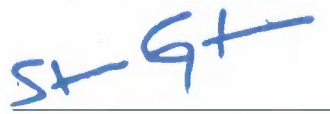
Approved, for and on behalf of the Society:



Daniel Collins

Chairperson

Date 1/11/2023



Steven Gottipalli

Treasurer

Date 01/11/2023



Statement of Service Performance

Ranui Action Project Incorporated

For the year ended 30 June 2023

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To strengthen and revitalise the community through the improvement of their health and well-being by:

- Facilitating the development of ideas, processes and solutions identified by the community
- Expanding the knowledge, capacity and capability of the community
- Establishing a community economic development culture with the project
- Working with local whanau, hapu, iwi and other Maori in the spirit of the Treaty of Waitangi to support Maori development within Ranui
- Working with other ethnic groups, agencies, providers and groups to support development in Ranui.

| | 2023 | 2022 |
|---------------------------------------------------------------------------------------------------------------|------|------|
| Description and Quantification of the Entity's Outputs | | |
| Community Networking Meetings organised and facilitated | 14 | 18 |
| Significant local community events organised and delivered in collaboration with other local community groups | 11 | 6 |
| Career Advice and CV individual sessions delivered | 64 | 44 |
| Legal Advice clinics provided | 22 | 14 |
| Learner Licence programmes delivered (6 sessions per course) | 10 | 9 |
| Number of people assisted to obtain Driver Licence | 105 | 98 |

Additional Output Measures

Despite the impact of the Auckland Anniversary floods and Cyclone Gabriel, and the ongoing impact of Covid 19 the organisation planned and delivered new projects and services to meet the rapidly changing needs of the community.



Statement of Financial Performance

Ranui Action Project Incorporated

For the year ended 30 June 2023

'How was it funded?' and 'What did it cost?'

| | NOTES | 2023 | 2022 |
|--------------------------------------------------|-------|----------------|----------------|
| Revenue | | | |
| Donations, fundraising and other similar revenue | 1 | 427,787 | 396,008 |
| Revenue from providing goods or services | 1 | 123,414 | 117,479 |
| Interest, dividends and other investment revenue | 1 | 2,544 | 11 |
| Total Revenue | | 553,745 | 513,497 |
| Expenses | | | |
| Employee and volunteer related costs | 2 | 271,286 | 249,596 |
| Costs related to providing goods or service | 2 | 271,411 | 197,727 |
| Grants and donations made | 2 | 750 | 420 |
| Other expenses | 2 | 13,376 | 8,963 |
| Total Expenses | | 556,823 | 456,706 |
| Surplus/(Deficit) for the Year | | (3,078) | 56,791 |

Statement of Financial Position

Ranui Action Project Incorporated

As at 30 June 2023

'What the entity owns?' and 'What the entity owes?'

| | NOTES | 30 JUN 2023 | 30 JUN 2022 |
|---------------------------------------------------------|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 73,713 | 350,885 |
| Debtors and prepayments | 3 | 9,371 | 9,667 |
| Other Current Assets | 3 | 201,812 | - |
| Total Current Assets | | 284,895 | 360,553 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 6 | 976,311 | 975,680 |
| Total Non-Current Assets | | 976,311 | 975,680 |
| Total Assets | | 1,261,207 | 1,336,232 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 26,936 | 29,723 |
| Employee costs payable | 4 | 20,579 | 16,852 |
| Unused donations and grants with conditions | 5 | 140,183 | 213,071 |
| Total Current Liabilities | | 187,697 | 259,645 |
| Total Liabilities | | 187,697 | 259,645 |
| Total Assets less Total Liabilities (Net Assets) | | 1,073,509 | 1,076,587 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | 7 | 813,509 | 816,587 |
| Reserves | 8 | 260,000 | 260,000 |
| Total Accumulated Funds | | 1,073,509 | 1,076,587 |



Statement of Cash Flows

Ranui Action Project Incorporated

For the year ended 30 June 2023

'How the entity has received and used cash'

| | 2023 | 2022 |
|-----------------------------------------------------------------|------------------|-----------------|
| Cash Flows from Operating Activities | | |
| Donations, fundraising and other similar receipts | 368,599 | 429,845 |
| Receipts from providing goods or services | 118,061 | 119,845 |
| Interest, dividends and other investment receipts | 732 | 11 |
| GST | (17,326) | 12,640 |
| Payments relating to volunteer and employment costs | (267,559) | (245,593) |
| Payments relating to providing goods and services | (264,314) | (195,155) |
| Payments relating to other expenses | (2,695) | (2,464) |
| Donations or grants paid | (750) | (420) |
| Total Cash Flows from Operating Activities | (65,252) | 118,709 |
| Cash Flows from Investing and Financing Activities | | |
| Receipts from sale of investments | 200,000 | - |
| Payments to acquire property, plant and equipment | (11,921) | (22,887) |
| Payments to purchase investments | (400,000) | - |
| Total Cash Flows from Investing and Financing Activities | (211,921) | (22,887) |
| Net Increase/(Decrease) in Cash | (277,173) | 95,822 |
| Bank Accounts and Cash | | |
| Opening cash | 350,885 | 255,063 |
| Closing cash | 73,713 | 350,885 |
| Net change in cash for period | (277,173) | 95,822 |



Statement of Accounting Policies

Ranui Action Project Incorporated

For the year ended 30 June 2023

'How did we do our accounting?'

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.

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

Ranui Action Project Incorporated 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 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.

Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses (Cost Model). Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non exchange transaction, its cost is measured at its fair value as at the date of acquisition. Subsequent to initial recognition, land is measured using the revaluation model. Under the Revaluation Model, land is measured at fair value at the date of the last revaluation.

Revaluation is performed on a class by class basis. If an item of property, plant and equipment is revalued, the entire class to which the asset belongs is revalued. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. The valuation cycle is normally three years.

Depreciation

Depreciation is calculated on a Diminishing Value basis over the estimated useful life of the asset based on estimates by management. Assets estimated useful life is reassessed annually.

The following estimated depreciation rates have been used:

Land & Buildings - 0%

Furniture & Fittings - 3% to 39.6% Diminishing Value

Office Equipment - 60% Diminishing Value



Revenue

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

Rental Income is recognised on a straight line basis over the life of the Rental Agreement.

Interest income - interest income is recognised on an accrual basis.

Accounts Receivable

Accounts receivable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Employee Costs

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages and holiday pay accrued up to balance date.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount. The Executive Board are of the opinion that the Term Deposit should not be impaired during the current period.

Tier 2 PBE accounting standards applied

Tier 2 PBE IPSAS 17 Property, Plant and Equipment has been applied for land & building revaluations.



Notes to the Performance Report

Ranui Action Project Incorporated

For the year ended 30 June 2023

| | 2023 | 2022 |
|----------------------------------------------------------------------|----------------|----------------|
| 1. Analysis of Revenue | | |
| Donations, fundraising and other similar revenue | | |
| Donations/koha from the public | 990 | 9,121 |
| Grants not directly related to service delivery | 426,797 | 386,886 |
| Total Donations, fundraising and other similar revenue | 427,787 | 396,008 |
| Revenue from providing goods or services | | |
| Revenue from grants or contracts for service with central government | - | 3,000 |
| Revenue from grants or contracts for service with local government | 106,293 | 99,414 |
| Lease or rental revenue | 17,121 | 15,065 |
| Total Revenue from providing goods or services | 123,414 | 117,479 |
| Interest, dividends and other investment revenue | | |
| Interest Income | 2,544 | 11 |
| Total Interest, dividends and other investment revenue | 2,544 | 11 |
| | 2023 | 2022 |

2. Analysis of Expenses

| | | |
|-----------------------------------------------------------|----------------|----------------|
| Employee and volunteer related costs | | |
| Salaries & Wages | 268,656 | 249,287 |
| Honoraria | 1,250 | - |
| Volunteers Expenses | 1,380 | 309 |
| Total Employee and volunteer related costs | 271,286 | 249,596 |
| Costs related to providing goods or services | | |
| Direct Costs relating to services delivery | 189,621 | 121,684 |
| Administration & Overhead Costs | 81,790 | 76,043 |
| Total Costs related to providing goods or services | 271,411 | 197,727 |
| Grants and donations made | | |
| Koha | 750 | 420 |
| Total Grants and donations made | 750 | 420 |
| Other expenses | | |
| Audit Fees | 2,465 | 2,465 |
| Bank Charges | 230 | (1) |
| Depreciation | 10,681 | 6,499 |
| Total Other expenses | 13,376 | 8,963 |



| | 2023 | 2022 |
|---------------------------------------------|----------------|----------------|
| 3. Analysis of Assets | | |
| Bank accounts and cash | | |
| Business Cheque | 56,607 | 339,010 |
| Savings Account | 12,494 | 12,394 |
| Credit Card | 4,611 | (519) |
| Total Bank accounts and cash | 73,713 | 350,885 |
| Debtors and prepayments | | |
| Accounts Receivable | 70 | 9,667 |
| GST | 9,301 | - |
| Total Debtors and prepayments | 9,371 | 9,667 |
| Other non-current assets | | |
| ASB Investment account | 200,000 | - |
| Accrued Interest | 1,812 | - |
| Total Other non-current assets | 201,812 | - |
| | 2023 | 2022 |
| 4. Analysis of Liabilities | | |
| Creditors and accrued expenses | | |
| Accounts Payable | 23,661 | 16,782 |
| GST | - | 9,734 |
| Accrued expenses | 3,199 | 3,207 |
| Refunds owing | 75 | - |
| Total Creditors and accrued expenses | 26,936 | 29,723 |
| Employee costs payable | | |
| Leave Liability | 14,180 | 11,027 |
| PAYE & Withholding Payments Payable | 6,399 | 5,825 |
| Total Employee costs payable | 20,579 | 16,852 |

Ranui Action Project Incorporated has an ASB Bank Credit Card facility of \$3,000.



| | 2023 | 2022 |
|----------------------------------------------------------------------|----------------|----------------|
| 5. Analysis of Unused donations and grants with conditions | | |
| Ace Aotearoa | - | 5,131 |
| Foundation North | 21,578 | - |
| McKenzie Foundation | 54,821 | 45,362 |
| NZ Lotteries Grants Board (Community) | 58,351 | 12,667 |
| NZ Lotteries Covid-19 Fund | - | 32,445 |
| NZ Lotteries Neighbourhood Fund | - | 106,740 |
| Auckland Council | 3,875 | - |
| Henderson Massey Local Board | 1,558 | 10,726 |
| Total Analysis of Unused donations and grants with conditions | 140,183 | 213,071 |
| | 2023 | 2022 |

6. Property, Plant and Equipment**Land**

| | | |
|-------------------|----------------|----------------|
| Land at cost | 85,000 | 85,000 |
| Land revaluation | 260,000 | 260,000 |
| Total Land | 345,000 | 345,000 |

Buildings

| | | |
|------------------------|----------------|----------------|
| Buildings at cost | 602,004 | 598,986 |
| Total Buildings | 602,004 | 598,986 |

Motor Vehicles

| | | |
|-------------------------------------|--------------|--------------|
| Vehicles | 5,000 | 5,000 |
| Accumulated depreciation - vehicles | (1,675) | (250) |
| Total Motor Vehicles | 3,325 | 4,750 |

Furniture and Fittings

| | | |
|---------------------------------------------------|---------------|---------------|
| Furniture and fittings at cost | 32,807 | 29,030 |
| Accumulated depreciation - furniture and fittings | (13,460) | (8,670) |
| Total Furniture and Fittings | 19,347 | 20,360 |

Office Equipment

| | | |
|---------------------------------------------|--------------|--------------|
| Office Equipment at cost | 29,064 | 24,564 |
| Accumulated depreciation - office equipment | (22,427) | (17,980) |
| Total Office Equipment | 6,636 | 6,584 |

| | | |
|--------------------------------------------|----------------|----------------|
| Total Property, Plant and Equipment | 976,311 | 975,680 |
|--------------------------------------------|----------------|----------------|

Revaluation of Land & Buildings

Land has been stated to have a valuation of \$345,000 based on the Auckland Council rates assessment notice for the period 1 July 2020 to 30 June 2021. Buildings have been kept at cost. This has been compared to the depreciated replacement cost for insurance purposes of \$380,000 as per Bayleys Valuation Limited performed on 8 April 2021. The building has not been revalued accordingly.



| | 2023 | 2022 |
|--------------------------------|----------------|----------------|
| 7. Accumulated Funds | | |
| Accumulated Funds | | |
| Opening Balance | 816,587 | 759,796 |
| Current Year Earnings | (3,078) | 56,791 |
| Total Accumulated Funds | 813,509 | 816,587 |
| | 2023 | 2022 |

8. Breakdown of Reserves

| Reserves | | |
|---------------------------|----------------|----------------|
| Asset Revaluation Reserve | 260,000 | 260,000 |
| Total Reserves | 260,000 | 260,000 |

9. Commitments

There are no commitments as at 30 June 2023 (Last year – nil).

10. Contingent Liabilities and Guarantees

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

| | 2023 | 2022 |
|---------------------------------------------------------------------------------------|--------------|---------------|
| 11. Related Parties | | |
| Payables | | |
| Board Member - owner of a company providing computer support services at market rates | 460 | 240 |
| Board Member - providing organisational development services at market rates | - | 700 |
| Total Payables | 460 | 940 |
| Purchases | | |
| Board Member - owner of a company providing computer support services at market rates | 5,918 | 5,732 |
| Board Member - providing organisational development services at market rates | - | 700 |
| Board Member - sold an asset to the organisation at market value | - | 5,000 |
| Total Purchases | 5,918 | 11,432 |

12. Events After the Balance Date

There were no other events that have occurred after the balance date that would have a material impact on the Performance Report.

13. Ability to Continue Operating

The Executive Board have considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern. The impact of COVID-19 on future performance and therefore on the measurement of some assets and liabilities or on liquidity might be significant and might therefore require disclosure in the Performance Report, but the Executive Board have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.



14. Funders

The organisation gratefully acknowledges the grants received (exclusive of GST, if any) from the following organisations during the financial year:

| | 2023 | 2022 |
|-------------------------------------------------|----------------|----------------|
| Funders | | |
| ACE Aotearoa | 4,203 | 50,711 |
| Auckland City Council | 15,000 | - |
| Community Organisations Grants Scheme (COGS) | - | 3,000 |
| Foundation North | 100,000 | - |
| Henderson-Massey Local Board (Auckland Council) | 86,000 | 101,500 |
| JR McKenzie Trust | 65,000 | 50,000 |
| NZ Lotteries Grants Board (Community) | 160,000 | 120,000 |
| NZ Lotteries Covid 19 Fund | - | 90,220 |
| NZ Lotteries Neighbourhood Fund | - | 106,740 |
| The Trusts Community Fund | 30,000 | 20,000 |
| Total Funders | 460,203 | 542,171 |





Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to
effectively manage their finances with confidence"*

RANUI ACTION PROJECT INCORPORATED

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

To the Executive Board of Ranui Action Project Incorporated

Opinion

We have audited the performance report of Ranui Action Project Incorporated on pages 3 to 15, 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 2023, the statement of financial position as at 30 June 2023, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report of Ranui Action Project Incorporated gives a true and fair view, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ('ISAs') and the International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) ('ISAE (NZ) 3000 (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 Ranui Action Project Incorporated in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and we have fulfilled our other 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 the entity.

Key Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the performance report of the current period. These matters were addressed in the context of our audit of the performance report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibilities of the Executive Board

The Executive Board are responsible for the preparation of the performance report that give a true and fair view in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as those charged the Executive Board determines is necessary to enable the preparation of performance reports that are free from material misstatement, whether due to fraud or error.

They are also responsible for identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable, and understandable, to report in the statement of service performance.

In preparing the performance report, the Executive Board are responsible for assessing the Ranui Action Project Incorporated ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the Executive Board either intends to liquidate Ranui Action Project Incorporated or to cease operations, or has no realistic alternative but to do so.

The Executive Board are responsible for overseeing Ranui Action Project Incorporated financial reporting process.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (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 Ranui Action Project Incorporated internal control.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable, and understandable.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Board.
- Evaluates the overall presentation, structure, and content of the performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of the Executive Board use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ranui Action Project Incorporated 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 Ranui Action Project Incorporated to cease to continue as a going concern.

We communicate with those charged with the Executive Board 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.

Accounting for Charities Trust

ACCOUNTING FOR CHARITIES TRUST

1 November 2023

Wellington, NZ.