

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Performance Report

For the year ended  
30 June 2020

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## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Entity Information

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

For the year ended  
30 June 2020

|                 |   |
|-----------------|---|
| Registered Name | The Duke of Edinburgh's International Award Aotearoa New Zealand<br>  Hillary Award |
|-----------------|---|

|                  |                    |
|------------------|--------------------|
| Charitable Trust | Registered Charity |
|------------------|--------------------|

|                      |         |
|----------------------|---------|
| Registration Number: | CC26585 |
|----------------------|---------|

#### Entity's Vision and Purpose:

**Our Vision** - Equipping all young New Zealanders for promising futures

**Our Purpose** - To provide an exciting, flexible and personal programme that builds skills, identity and self esteem

#### Entity Structure:

##### Organisational Structure

##### Patron

His Royal Highness The Duke of Edinburgh KG KT

##### Co - Patrons

Her Excellency The Governor-General of New Zealand

Rt Hon Dame Patsy Reddy, GNZM, QSO

Sir David Gasgoigne

President of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Entity Information

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

For the year ended  
30 June 2020

#### Chairperson

Kenneth Hames

#### Board of Trustees

Richard Chilton

Mason Stretch

Andrea Duncan

Simon McDermott

Maxine Moana-Tuwhangai

Emily Fabling

Ishan Kokulan

#### National Office

Karen Ross - National Director

Candice Maritz - Finance and Operations

Monique Warring - Communications Adviser

Jessica Zanetti – Award Delivery Adviser

Kylie Thorpe - Award Delivery Advisor

Leah Vilda - Relationship and Funding - July 2019 - March 2020

Robin Greenberg - Relationships and Funding - Stand in for maternity relief

Marie Wilson – Gold Award Delivery

Kathleen Long - Office Assistant

#### **Main Sources of the Entity's Cash and Resources:**

The main primary sources of funding are:

- . Licence Fees to Award Units delivering the Award
- . Participant Registration Fees
- . Donations and Friends of the Award
- . Ministry of Youth Development for the delivery of services to young people within specifically targeted areas
- . Funding from Charitable Trusts and benefactors for the delivery of the Award
- . Operational grants received from Charitable Trusts and Lottery Grants Board

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Entity Information

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

For the year ended  
30 June 2020

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

The primary methods that The Duke of Edinburgh's Hillary Award utilises for fundraising are:

- . Applications to Charitable Trusts for support of operational expenditure
- . Applications to Charitable Trusts and benefactors for financial support to deliver the Award
- . Approaches to individuals for support

#### Entity's Reliance on Volunteers and Donated Goods or Services:

The Duke of Edinburgh's Award is delivered through 315 licenced Award Units, 32 Approved Award Providers, 13 National Organisations and 6 Open Award Centres throughout New Zealand. These Award Units are run by 487 Award Leaders who work voluntarily to oversee participants throughout their entire Award journey. Award Leaders are the face of the Award to participants - they train, mentor and guide young people to achieve their Awards.

In the 2019/2020 financial year, 6977 young people registered to undertake the Award. These young people have been supported by both their Award Leader and through Assessors for each discipline who also provide voluntary guidance and mentoring.

The voluntary services provided by Award Leaders and Assessors include:

- Supporting participants to make a positive contribution to their communities
- Mentoring participants to develop new skills in a wide range of areas
- Assisting young people to develop confidence, problem solving skills and resilience to have a promising future in our transforming world

#### Additional Information:

The Duke of Edinburgh's Hillary Award is an internationally recognised Award. It is a global non-formal education framework which challenges young people to discover their potential and find their purpose, passion and place in the world.

The Award challenges young people to develop the character, skills and confidence they need to improve themselves and their communities, by encouraging them to step outside their comfort zone and build positive habits that they will take with them for the rest of their lives.

#### Contact details

|   |   |
|---|---|
| Physical Address:   | 93 Hutt Park Rd, Moera, Lower Hutt 5010   |
| Postal Address:   | PO Box 38189, Lower Hutt 5040   |
| Phone/Fax:  | 04 560 0351   |
| Email/Website:  | <a href="http://www.dofehillary.org.nz/">http://www.dofehillary.org.nz/</a>   |
|  | <a href="https://www.facebook.com/DofEHillaryAward/?fref=ts">https://www.facebook.com/DofEHillaryAward/?fref=ts</a> |

**The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award**  
**Statement of Service Performance**  
**"What did we do?", When did we do it?"**  
**For the year ended**  
**30 June 2020**

**Description of the Entity's Outcomes:**

The Award is about more than just getting a badge. Whether at college, with a National Youth Organisation or through an Open Award Centre, doing the Award creates positive lasting outcomes that can change the course of people's lives, starting with self awareness and life skills, workforce readiness, skills development, and community empowerment. By opening up a world of new opportunities. The Award helps participants make positive life decisions and become productive global citizens.

|   | Actual    | Actual    |
|---|-----------|-----------|
| Description and Quantification (to the extent practicable) of the Entity's Outputs: * | This Year | Last Year |
| Registration of participants at the Bronze, Silver and Gold levels of the Award       | 6,977     | 7,572     |
| Awards gained by participants   | 3,275     | 3,534     |
| Young people supported through the Ministry of Youth Development High Trust Contract  | 1,489     | 992       |

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Statement of Financial Performance "How was it funded?" and "What did it cost?" For the year ended 30 June 2020

|  | Note | Actual<br>This Year<br>\$ | Actual<br>Last Year<br>\$ |
|--|------|---------------------------|---------------------------|
| <b>Revenue</b>                                     |      |                           |                           |
| Donations, fundraising and other similar revenue   | 1    | 15,406                    | 29,295                    |
| Fees, subscriptions and other revenue from members | 1    | 45,014                    | 37,451                    |
| Revenue from providing goods or services           | 1    | 534,926                   | 571,843                   |
| Interest, dividends and other investment revenue   | 1    | 10,628                    | 11,492                    |
| Specific Grants                                    | 1    | 457,604                   | 551,090                   |
| Other Income                                       | 1    | 94,248                    | 32,603                    |
|  |      |                           |                           |
|  |      |                           |                           |
| <b>Total Revenue*</b>                              |      | <b>1,157,825</b>          | <b>1,233,775</b>          |
| <b>Expenses</b>                                    |      |                           |                           |
| Expenses related to public fundraising*            | 2    | 50                        | 101                       |
| Employee related costs*                            | 2    | 582,659                   | 580,767                   |
| Costs related to providing goods or services*      | 2    | 237,050                   | 315,811                   |
| Project funding programme delivery                 | 2    | 336,563                   | 332,684                   |
|  |      |                           |                           |
| <b>Total Expenses*</b>                             |      | <b>1,156,322</b>          | <b>1,229,364</b>          |
|  |      |                           |                           |
| <b>Surplus for the Year*</b>                       |      | <b>1,503</b>              | <b>4,410</b>              |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at  
30 June 2020

|   | Note | Actual<br>This Year<br>\$ | Actual<br>Last Year<br>\$ |
|---|------|---------------------------|---------------------------|
| <b>Assets</b>                               |      |                           |                           |
| <b>Current Assets</b>                       |      |                           |                           |
| Bank accounts and cash                      | 3    | 105,461                   | 218,469                   |
| Debtors and prepayments                     | 3    | 57,297                    | 57,388                    |
| Other Current Assets                        | 3    | 442,099                   | 301,040                   |
| <b>Total Current Assets</b>                 |      | <b>604,857</b>            | <b>576,897</b>            |
| <b>Non-Current Assets</b>                   |      |                           |                           |
| Property, plant and equipment               | 4    | 75,603                    | 19,637                    |
| <b>Total Non-Current Assets</b>             |      | <b>75,603</b>             | <b>19,637</b>             |
| <b>Total Assets</b>                         |      | <b>680,460</b>            | <b>596,534</b>            |
| <b>Liabilities</b>                          |      |                           |                           |
| <b>Current Liabilities</b>                  |      |                           |                           |
| Creditors and accrued expenses              | 3    | 32,966                    | 79,754                    |
| Employee costs payable                      | 3    | 50,866                    | 42,895                    |
| Unused donations and grants with conditions | 3    | 213,161                   | 76,009                    |
| Other current liabilities                   | 3    | 19,569                    | 35,480                    |
| <b>Total Current Liabilities</b>            |      | <b>316,561</b>            | <b>234,139</b>            |
| <b>Total Liabilities</b>                    |      | <b>316,561</b>            | <b>234,139</b>            |
| <b>Net Assets</b>                           |      | <b>363,898</b>            | <b>362,394</b>            |
| <b>Accumulated Funds</b>                    |      |                           |                           |
| Accumulated surpluses                       | 5    | 363,898                   | 362,395                   |
| <b>Total Accumulated Funds</b>              | 5    | <b>363,898</b>            | <b>362,395</b>            |

For and on behalf of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award:



Chairperson

29 July 2020

Date authorised for issue

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended

30 June 2020

|   | Actual<br>This Year<br>\$ | Actual<br>Last Year<br>\$ |
|---|---------------------------|---------------------------|
| <b>Cash Flows from Operating Activities</b>                   |                           |                           |
| <b>Cash was received from:</b>                                |                           |                           |
| Donations, fundraising and other similar receipts             | 15,406                    | 21,482                    |
| Fees, subscriptions and other receipts from members           | 47,278                    | 42,406                    |
| Receipts from providing goods or services                     | 612,018                   | 640,178                   |
| Interest, dividends and other investment receipts             | 7,197                     | (714)                     |
| Project Grant Income  | 564,756                   | 561,190                   |
| Net GST   | 25,098                    | (2,941)                   |
| <b>Cash was applied to:</b>                                   |                           |                           |
| Payments to suppliers and employees                           | (1,162,388)               | (1,290,545)               |
| <b>Net Cash Flows from Operating Activities</b>               | <b>109,365</b>            | <b>(28,944)</b>           |
| <b>Cash flows from Investing and Financing Activities</b>     |                           |                           |
| <b>Cash was applied to:</b>                                   |                           |                           |
| Payments to acquire property, plant and equipment             | (72,373)                  | (6,334)                   |
| Payments to purchase investments                              | (150,000)                 | 103,099                   |
| <b>Net Cash Flows from Investing and Financing Activities</b> | <b>(222,373)</b>          | <b>96,765</b>             |
| <b>Net Increase / (Decrease) in Cash</b>                      | <b>(113,008)</b>          | <b>67,820</b>             |
| <b>Opening Cash</b>   | <b>218,469</b>            | <b>150,649</b>            |
| <b>Closing Cash</b>   | <b>105,461</b>            | <b>218,469</b>            |
| <b>This is represented by:</b>                                |                           |                           |
| Bank Accounts and Cash  | <b>105,461</b>            | <b>218,469</b>            |



## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Statement of Accounting Policies

#### "How did we do our accounting?"

For the year ended  
30 June 2020

#### Basis of Preparation

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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 of 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)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

#### Income Tax

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

#### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances.

#### Accounts Receivable

Accounts receivable are stated at their estimated realisable value after writing off any debts considered uncollectable.

#### Volunteer Services

There is no recognition of the volunteer contribution to the Award recorded in these statements

#### Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Economic lives have been established as:

Office Furniture: 5 years  
Office Equipment: 3 years  
Computer Equipment: 3 years  
Computer Software: 3 years  
Motor Vehicle: 8 years

\*Asset type: Motor vehicle is stored at location:  
18 Stonebrook Drive  
Rolleston, 7614  
New Zealand

All other assets are stored at 93 Hutt Park Road, Lower Hutt, New Zealand

#### Comparatives

Where appropriate, the comparative figures have been restated in order to conform with this year's presentation.

#### Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Notes to the Performance Report

For the year ended  
30 June 2020

#### Note 1 : Analysis of Revenue

| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
|--|--|----------------|----------------|
| Donations, Fundraising and other similar revenue |  | \$             | \$             |
|  | Donations, Fellowship & Friends of the Award | 15,406         | 21,482         |
|  | Cue Haven                                    | -              | 7,813          |
|  | <b>Total</b>                                 | <b>15,406</b>  | <b>29,295</b>  |
|  |  |                |                |
| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
| Fees, subscriptions and other                    |  | \$             | \$             |
|  | Award Unit and AAP Licence Fees              | 45,014         | 37,451         |
|  | <b>Total</b>                                 | <b>45,014</b>  | <b>37,451</b>  |
|  |  |                |                |
| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
| Revenue from providing goods or services         |  | \$             | \$             |
|  | Sale - Registrations Income                  | 534,926        | 571,843        |
|  | <b>Total</b>                                 | <b>534,926</b> | <b>571,843</b> |
|  |  |                |                |
| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
| Interest, dividends and other                    |  | \$             | \$             |
|  | Interest Income                              | 10,628         | 11,492         |
|  | <b>Total</b>                                 | <b>10,628</b>  | <b>11,492</b>  |
|  |  |                |                |
| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
| Project Specific Grants                          |  | \$             | \$             |
|  | Grants Income                                | 457,604        | 551,090        |
|  | <b>Total</b>                                 | <b>457,604</b> | <b>551,090</b> |
|  |  |                |                |
| Revenue Item                                     | Analysis                                     | This Year      | Last Year      |
| Other Income                                     |  | \$             | \$             |
|  | Sundry Income                                | 94,248         | 32,603         |
|  | <b>Total</b>                                 | <b>94,248</b>  | <b>32,603</b>  |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Notes to the Performance Report

For the year ended  
30 June 2020

### Note 2 : Analysis of Expenses

| Expense Item                           | Analysis             | This Year<br>\$ | Last Year<br>\$ |
|--|----------------------|-----------------|-----------------|
| Expenses related to public fundraising | Fundraising Campaign | 50              | 101             |
|  | <b>Total</b>         | <b>50</b>       | <b>101</b>      |

| Expense Item           | Analysis                     | This Year<br>\$ | Last Year<br>\$ |
|------------------------|------------------------------|-----------------|-----------------|
| Employee related costs | Salaries                     | 557,719         | 549,094         |
|                        | Other employee related costs | 24,940          | 31,673          |
|                        | <b>Total</b>                 | <b>582,659</b>  | <b>580,767</b>  |

| Expense Item                                 | Analysis                          | This Year<br>\$ | Last Year<br>\$ |
|--|-----------------------------------|-----------------|-----------------|
| Costs related to providing goods or services | Cost of Sales - Training material | -               | -               |
|  | Administration Expenses           | 16,725          | 16,585          |
|  | Communication Expenses            | 16,107          | 11,610          |
|  | Direct Operating Expenses         | 167,747         | 224,465         |
|  | Travel Expenses                   | 36,470          | 63,151          |
|  | <b>Total</b>                      | <b>237,050</b>  | <b>315,811</b>  |

| Expense Item              | Analysis                  | This Year<br>\$ | Last Year<br>\$ |
|---------------------------|---------------------------|-----------------|-----------------|
| Project Specific Expenses | Project Contractors Costs | 33,163          | 45,245          |
|                           | Project Related Expenses  | 303,400         | 287,439         |
|                           | <b>Total</b>              | <b>336,563</b>  | <b>332,684</b>  |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Notes to the Performance Report

For the year ended  
30 June 2020

### Note 3 : Analysis of Assets and Liabilities

| Asset Item             | Analysis              | This Year<br>\$ | Last Year<br>\$ |
|------------------------|-----------------------|-----------------|-----------------|
| Bank accounts and cash | Select Account        | 80,935          | 193,438         |
|                        | Cash on Hand          | 1               | 1               |
|                        | TSB Account           | (10)            | -               |
|                        | Cue Haven Account     | -               | 1,024           |
|                        | Serious Saver Account | 24,534          | 24,005          |
|                        | <b>Total</b>          | <b>105,461</b>  | <b>218,469</b>  |

  

| Asset Item              | Analysis            | This Year<br>\$ | Last Year<br>\$ |
|-------------------------|---------------------|-----------------|-----------------|
| Debtors and prepayments | Accounts Receivable | 53,943          | 38,758          |
|                         | Prepayments         | 3,354           | 18,630          |
|                         | <b>Total</b>        | <b>57,297</b>   | <b>57,388</b>   |

  

| Asset Item           | Analysis                         | This Year<br>\$ | Last Year<br>\$ |
|----------------------|----------------------------------|-----------------|-----------------|
| Other current assets | GST Receivable                   | -               | 11,674          |
|                      | Accruals for Accounts Receivable | 1,428           | 1,378           |
|                      | Term Deposit                     | 433,536         | 280,105         |
|                      | Value-in-kind Macpac             | 5,834           | 5,174           |
|                      | PayPal and Stripe Transfers      | 1,301           | 2,709           |
|                      | <b>Total</b>                     | <b>442,099</b>  | <b>301,040</b>  |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Notes to the Performance Report

For the year ended  
30 June 2020

### Note 3 : Analysis of Assets and Liabilities

| Liability Item                 | Analysis               | This Year<br>\$ | Last Year<br>\$ |
|--------------------------------|------------------------|-----------------|-----------------|
| Creditors and accrued expenses | Account Payable        | 7,037           | 35,736          |
|                                | ANZ Visa Business Card | 415             | 1,308           |
|                                | Sundry Creditors       | 345             | 86              |
|                                | Accruals               | 24,997          | 42,625          |
|                                | Unpaid expense claims  | 172             | -               |
|                                | <b>Total</b>           | <b>32,966</b>   | <b>79,754</b>   |

| Liability Item         | Analysis                                      | This Year<br>\$ | Last Year<br>\$ |
|------------------------|---|-----------------|-----------------|
| Employee costs payable | PAYE and Kiwi Saver                           | 14,150          | 9,765           |
|                        | Wages Payable generated from payruns          | 6,658           | 12,375          |
|                        | Annual Leave and Long Service Leave Liability | 30,023          | 20,720          |
|                        | Payroll Giving Deductions                     | 35              | 35              |
|                        | <b>Total</b>                                  | <b>50,866</b>   | <b>42,895</b>   |

| Liability Item                              | Analysis               | This Year<br>\$ | Last Year<br>\$ |
|---|------------------------|-----------------|-----------------|
| Unused donations and grants with conditions | Other unused donations | -               | -               |
|   | Unused Grants          | 213,161         | 76,009          |
|   | <b>Total</b>           | <b>213,161</b>  | <b>76,009</b>   |

| Liability Item            | Analysis                              | This Year<br>\$ | Last Year<br>\$ |
|---------------------------|---------------------------------------|-----------------|-----------------|
| Other current liabilities | GST Payable                           | 7,804           | -               |
|                           | Registration fees received in advance | 1,179           | 269             |
|                           | Covid-19 Government Wage Subsidy      | 4,686           | -               |
|                           | Sundry Income in Advance              | -               | 30,000          |
|                           | Value-in-kind Macpac                  | 5,834           | 5,174           |
|                           | NCEA - Capital Training liability     | 66              | 37              |
|                           | <b>Total</b>                          | <b>19,569</b>   | <b>35,480</b>   |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Notes to the Performance Report

For the year ended

30 June 2020

### Note 4 : Property, Plant and Equipment

| This Year                      |                         |               |                 |  |                         |
|--------------------------------|-------------------------|---------------|-----------------|--|-------------------------|
| Asset Class                    | Opening Carrying Amount | Purchases     | Sales/Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
| Land                           | -                       |               |                 |  | -                       |
| Buildings                      | -                       |               |                 |  | -                       |
| Motor Vehicles                 | 1,404                   |               |                 | 216                                      | 1,188                   |
| Furniture and fixtures         | -                       |               |                 |  | -                       |
| Office equipment               | 341                     |               |                 | 132                                      | 209                     |
| Computers (including software) | 17,892                  | 71,688        |                 | 16,059                                   | 73,521                  |
| Machinery                      | -                       |               |                 |  | -                       |
| Software Development - W.I.P   | -                       | 685           |                 |  | 685                     |
| Website Development - W.I.P    | -                       |               |                 |  | -                       |
| <b>Total</b>                   | <b>19,637</b>           | <b>72,373</b> | <b>-</b>        | <b>16,407</b>                            | <b>75,603</b>           |

| Last Year                      |                         |              |                 |  |                         |
|--------------------------------|-------------------------|--------------|-----------------|--|-------------------------|
| Asset Class                    | Opening Carrying Amount | Purchases    | Sales/Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
| Land                           | -                       | -            | -               | -  | -                       |
| Buildings                      | -                       | -            | -               | -  | -                       |
| Motor Vehicles                 | 1,620                   | -            | -               | 216                                      | 1,404                   |
| Furniture and fixtures         | -                       | -            | -               | -  | -                       |
| Office equipment               | -                       | 396          | -               | 55                                       | 341                     |
| Computers (including software) | 23,570                  | 5,939        | -               | 11,616                                   | 17,892                  |
| Machinery                      | -                       | -            | -               | -  | -                       |
| Website Development - W.I.P    | -                       | -            | -               | -  | -                       |
| <b>Total</b>                   | <b>25,190</b>           | <b>6,334</b> | <b>-</b>        | <b>11,887</b>                            | <b>19,637</b>           |

#### Significant Donated Assets Recorded - Source and Date of Valuation

Nil

#### Significant Donated Assets - Not Recorded

Nil

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Notes to the Performance Report

For the year ended  
30 June 2020

#### Note 5: Accumulated Funds

| This Year                                |  |                                   |          |                |
|--|--|-----------------------------------|----------|----------------|
| Description                              | Capital Contributed by Owners or Members | Accumulated Surpluses or Deficits | Reserves | Total          |
| <b>Opening Balance</b>                   | -  | 362,395                           | -        | <b>362,395</b> |
| Capital contributed by owners or members | -  | -                                 | -        | -              |
| Capital returned to owners or members    | -  | -                                 | -        | -              |
| Surplus/(Deficit)                        | -  | 1,503                             | -        | <b>1,503</b>   |
| Distributions paid to owners or members  | -  | -                                 | -        | -              |
| Transfer to Reserves                     | -  | -                                 | -        | -              |
| Transfer from Reserves                   | -  | -                                 | -        | -              |
| <b>Closing Balance</b>                   | -  | <b>363,898</b>                    | -        | <b>363,898</b> |

| Last Year                                |  |                                   |          |                |
|--|--|-----------------------------------|----------|----------------|
| Description                              | Capital Contributed by Owners or Members | Accumulated Surpluses or Deficits | Reserves | Total          |
| <b>Opening Balance</b>                   | -  | 357,985                           | -        | <b>357,985</b> |
| Capital contributed by owners or members | -  | -                                 | -        | -              |
| Capital returned to owners or members    | -  | -                                 | -        | -              |
| Surplus/(Deficit)                        | -  | 4,410                             | -        | <b>4,410</b>   |
| Distributions paid to owners or members  | -  | -                                 | -        | -              |
| Transfer to Reserves                     | -  | -                                 | -        | -              |
| Transfer from Reserves                   | -  | -                                 | -        | -              |
| <b>Closing Balance</b>                   | -  | <b>362,395</b>                    | -        | <b>362,395</b> |

# The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

## Notes to the Performance Report

For the year ended  
30 June 2020

### Note 6 : Commitments and Contingencies

| Commitment                           | Explanation and Timing  | At balance date | At balance date |
|--------------------------------------|---|-----------------|-----------------|
|                                      |   | This Year       | Last Year       |
|                                      |   | \$              | \$              |
| Commitments to lease or rent assets* | <p><b><u>Breakdown 01/07/2019 - 30/01/2020:</u></b></p> <p>Office Rent (@ \$9108 per year / \$930 Monthly) Date of expiry: 1/02/2020</p> <p>01/07/2019 - 31/01/2020 = 7 months x \$930 = \$6510</p> <p><b><u>Breakdown 01/07/2020 - 30/06/2023:</u></b></p> <p>Office Rent (@ \$9108 per year / \$930 Monthly) Date of expiry: 1/02/2023</p> <p>01/07/2020 - 31/01/2021 = 12 months x \$930 = \$11 160<br/> 01/07/2021 - 31/01/2022 = 12 months x \$930 = \$11 160<br/> 01/07/2022 - 31/01/2023 = 7 months x \$930 = \$6510</p> |                 |                 |
|                                      |   | 28,830          | 6,510           |



## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Notes to the Performance Report

For the year ended  
30 June 2020

#### Notes 7

##### Note 7: Goods or Services Provided to the Entity in Kind

##### Goods or Services Provided to the Entity in Kind\*

| Description*                   | Amount* |
|--------------------------------|---------|
| Google Ads                     | 120,000 |
| Macpac (MAP Rebate + Vouchers) | 8,291   |
| Salesforce                     | 12,600  |

##### Related Party Disclosures:

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

##### 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 auditor's report

## To the Board of

## The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

### Opinion

We have audited the accompanying performance report of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award, 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 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the accompanying performance report presents fairly, in all material respects:
  - the entity information for the year then ended
  - the service performance for the year then ended, and
  - the financial position of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award as at 30 June 2020, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

### 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 the International Standard on Assurance Engagements (New Zealand) 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 The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' 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 our capacity as auditor we have no relationship with, or interests in, The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award.

## **Responsibilities of the Board for the performance report**

The Board are responsible for:

- a) 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
- b) the preparation and fair presentation of the performance report on behalf of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award's for assessing The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award'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 Board either intend to liquidate The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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 with 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 decisions of users taken on the basis of the performance report.

As part of an audit in accordance with 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 The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award'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 Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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.
- 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.

We communicate with the 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.

This report is made solely to the board of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award. Our audit has been undertaken so that we might state to the board those matters we are required to state to them in an auditors' 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 board, for our audit work, for this report, or for the opinions we have formed.



**Kendons Chartered Accountants Limited**

Michael Markham • Director

Qualified Auditors • Lower Hutt • New Zealand

29 July 2020