

IMPACT REPORT




Community Leisure Charitable Trust



23
24



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BOARD CHAIR REPORT | JOHN LATIMER



The 2023/24 year has seen another year of solid effort from the Community Leisure Charitable Trust (CLCT).

As in previous years, the key areas of work have come from the CLM Community Sport Team in the Counties Manukau area, the Aroora programme, focussed mainly in Northland, and in supporting Learn to Swim programmes in the Rotorua area.

In all cases, these efforts have been supported by a number of government, local government and charitable agencies, and we are grateful for their continued support.

CLM Community Sport

The CLM Community Sport Team has continued to be very active in working with clubs, schools and community groups in South Auckland to enhance capacity for effective self-management, to expand programmes for priority groups as identified by Sport New Zealand and to encourage schools to participate in sports and physical activities.

This work has included support for coaching programmes, providing information about opportunities available to communities, assisting with access to facilities and resources, managing the Tu Manawa programme to provide funding, and telling the story of community achievements through social media, live presentations and other channels.

The Trust is particularly grateful to the contributions made by community leaders who assess the Tu Manawa applications and provide informed recommendations to the Trust Board.

Aroora

This programme has continued to provide valuable leadership training and experience, mainly for young people in the Northland area. Key elements of the programme include accessing the tikanga, history and traditions of te Ao Maori and engagement with the environment.

Learn to Swim

This programme at the Rotorua Aquatic Centre provided aquatic and learning skills for children in the Rotorua area, as long as the local funding lasted.

Facility Development

The Trust has continued to take an interest in the development of leisure and sports facilities, particularly in smaller towns in Aotearoa.

John Latimer | Chairperson

Community Leisure Charitable Trust (CLCT)

CEO REPORT | CRAIG CARTER



It gives me great pleasure to write my 2023/24 report. The year has been both an exciting and rewarding for the Trust as we work hard to make a positive difference in the communities that we mahi in.

We wouldn't be able to do the mahi without the great support of our partners in Active, Foundation North, Auckland Council, NZCT, Bay Trust, Grassroots and the Local Boards we work with.

I am really proud of the great mahi completed in the Counties Manukau region led by Bernie Tovio and her very competent team. With a real focus on the COA we work in being Otara, Manurewa/Weymouth, Otahuhu and Mangere I know how passionate our team are about making a sustainable difference and getting people active. I would also like to congratulate Bernie on achieving her MBA from Massey University, which is a great achievement.

Scott Linklater and his team continue to make a positive difference in the rangatahi space in Tai Tokerau with the delivery of the AROORA program. Scott and his team also deliver to the CLM whanua, which is well received by all. Well done to the Rotorua team for the continued delivery of water safety lessons for Tamariki.

A big thanks to our Chairman John Latimer & Trustees for their astute governance and strategic direction. Special thanks to Paul Reidy who stepped down during the year after many years of making a great contribution at various levels in the Counties Manukau region. We are very fortunate in that Takoha Ropati has stepped up to the plate to replace Paul.

I wish everybody all the best for upcoming year and I say it every year, but if possible please volunteer where you can to help get as many tamariki and rangatahi active.

Craig Carter | Chief Executive Officer

Community Leisure Charitable Trust (CLCT)

**AROORA****AROORA REPORT | SCOTT LINKLATER**

In 2023/2024 the successful Tāhuna Tau Atu was picked up by Te Puni Kōkiri, rebranded to He Iti Kahikatoa, and was delivered by CLM. It once again supported 10 rangatahi Māori to either gain their lifeguard qualification or upskill with additional industry training and qualifications.

A couple of video's highlighting some of this mahi can be found here:

**He Iti Kahikatoa | Mahi****He Iti Kahikatoa | Lifeguard Training**

In 2023 the Tēnei Tōku Whare rangatahi hauora programme was funded by Te Puni Kōkiri (and delivered by CLM), however with a change in Government priorities this funding stream ceased, which led to funding being secured in 2024 for a reduced programme from Foundation North (through the Trust) and Recreation Aotearoa. This allowed 20 rangatahi Māori to participate in the programme in 2024.

The 2024 Tēnei Tōku Whare Annual Report has been included with this report which highlights some the positive outcomes that this programme was able to achieve.

Scott Linklater | Manahautū o Aroora

CLM | Northland Regional and Māori Support Manager





Making the Difference – Water Safety Programme

Bay Trust has played a significant role in supporting the delivery of swim lessons in Rotorua. Thanks to their funding, 356 students from years 3 to 8 across three schools in Rotorua received five water safety lessons each. These lessons were conveniently delivered at their school pools, ensuring that students could easily access this vital training.

In addition, the Rotorua Energy Charitable Trust has generously supported the travel costs associated with these swim lessons.

A total of 830 students have benefited from eight water safety lessons at the Rotorua Aquatic Centre, with the trust funding the transport to enable these students to reach the pool. Given that the majority of these schools are low decile, covering transport costs would have been a significant financial burden for them.

This funding has also covered the travel expenses for instructors to visit schools with their own pools and deliver lessons on-site, further enhancing the accessibility of these important water safety lessons.

Lynn Cartwright

General Manager of Programmes and Community Engagement





GM REFLECTIONS | **BERNIE TOVIO**



As I reflect on the past year, I do so with immense pride and gratitude for the collective mahi, that our team continues to do in shaping our journey here at CLM Community Sport and across the Counties Manukau region.

The 2023–2024 period has been marked by growth, resilience, and a deepened commitment to ensuring that tamariki and rangatahi in Counties Manukau are supported through quality opportunities in play, active recreation, and sport.

This year, we administered over \$1.5 million across 113 Tū Manawa Active Aotearoa projects, enabling locally led activation in schools, clubs, and communities. These initiatives have removed barriers, embraced cultural identity, and reconnected young people with physical activity opportunities in ways that is meaningful to them. Our team have been instrumental in supporting our community to achieve successful outcomes through this investment.

Our focus on Play over the last year has seen a genuine step-change, led by a passionate workforce and strengthened through local collaboration. The completion of Neighbourhood Play System reports at Kauri Flats and Nga Iwi, and the activation of Awakeri Wetlands, showcase how spaces can be transformed when communities lead the vision. Events like the Play HALO (Healthy Active Learning Opportunities) Day at Kolmar highlight the power of combining workforce efforts to deliver meaningful, on-the-ground outcomes.

In Active Recreation, we've championed youth voice and development. We also led Auckland's first Inclusive Professional Learning and Development (PLD) for outdoor providers, demonstrating what's possible when equity is at the heart of design. Our work in Sport remains community-oriented, from our work in clubs and youth sport, to the continued success of our Sport Leaders Breakfasts sponsored by Toshiba, creating a platform for connection, learning, and growth.

I would like to acknowledge the outstanding work of our team over the past year, as well as the support of our CEO, Craig Carter, our Trust Board and funders. Together, we have continued to create opportunities that empower our community to thrive.

As we look ahead to 2024–2025, we are committed to connecting, enabling, and empowering our community to transform lives through play, active recreation and sport.

Bernie Tovio | General Manager - Community Sport

CLM Community Sport | Counties Manukau





The Sector Support team prides itself on its ability to inform, educate, and inspire our community leaders, volunteers, and supporters in play, active recreation, and sport through a range of services.

Community Club Mahi and Partnerships

The introduction of a sports club leaders forum provided a platform for club leaders to come together to network and share club successes, challenges and opportunities for collaboration across five forums. The ability to connect over shared experiences and learnings were invaluable. This provided club leaders with a sense of relief knowing they were not alone with some of the challenges they were facing with solutions that worked well in other areas.

A range of workshops were delivered covering key areas: marketing, sponsorship, funding, accounting best practice, and a series of drop ins, located in the heart of the communities we serve. These were in addition to responding to individual club requests for support on demand.

Attendance at Club Connect events, represented the need, the desire, the drive, for our community volunteers and staff to upskill themselves, and the value they see in connecting with each other and the confidence to share successes and learnings;

- Community Engagement in Leaders Forums: 54 participants representing 57 organisations
- Community Engagement in Workshops: 108 participants representing 72 organisations
- Community Engagement in Drop Ins: 82 participants representing 52 organisations

"I am pleased CLM is offering such help to clubs. I suspect there has never been a greater challenge to clubs that the financial position now being faced throughout the country and the need for realism by the largely volunteer workforce has never been greater. Thanks in particular to you for all the help you have been to me."

Noel Robinson - Manukau United Football.

"CLM have helped me when I attended a funding workshop. This was quite helpful to help me get my head around the process. CLM has helped to steer me in the right direction in rebuilding our centre's constitution to incorporate the new laws. CLM are a valuable source of information and help for sporting groups, without them I would be lost when dealing with some aspects of our centre." **Elaine Telelai Mangere - Otahuhu Netball Centre.**

"Our Sector Support relationship manager has fed the clubs champion and chairperson with months of positive reinforcement and encouragement to not step down. This has resulted in the club champion committed to stay on as chairperson of the club." **Otara Netball Club.**

One NZ Volunteer Recognition Programme

We'd like to acknowledge and thank One NZ for their support as part of the Auckland RST Partnership over the year in recognising the mahi of several nominated volunteers. The monthly reward programme was to recognise and celebrate volunteers who made a difference in their community and deserved to be recognised for the time and talents they shared with others. As a special treat, 40 selected volunteers were gifted a \$50 Event Cinema voucher to go towards the cost of attending a movie by themselves or with whanau for which they were all immensely grateful.

Funding Support

An ongoing need for funding for community and clubs within the Counties Manukau Region is evident. While there are a number of funding grants available, there have been challenges around organisational capability and capacity to apply for what's available. We are pleased to have supported a number of individuals/organisations from across the region to access funds via Gaming Trusts, other Funders, Local Boards and Auckland Council as well as through the Tū Manawa Active Aotearoa Fund, to name a few. This demonstrates the need for continuous support of our community to access the share of funding available across the region to support their kaupapa and to provide accessible and affordable opportunities for tamariki, rangatahi and whanau to be active.

Toshiba Sport and Recreation Leaders Network

Our Sports Leaders Network Breakfast sponsored by Toshiba have continued to be very popular in connecting key leaders in the sector across the Counties Manukau Region. These breakfasts have provided a great opportunity to connect and network, as well as share progress our team is making in our community, and what opportunities that may present for clubs, codes and facilities out South. A big Ngā Mihi to Toshiba for their ongoing support of this valuable kaupapa.





Through conversations with clubs and schools, we had identified the biggest barrier to youth sports participation was a shortage of coaches. Our Coach Emerge workshops helped to bridge this gap by supporting both new and existing coaches with essential skills and confidence.



In secondary schools, we trained 64 student coaches over the past year through full or modified Coach Emerge courses, allowing schools to increase student participation by filling coaching gaps. Similarly, 65 club coaches have completed the course, showing a strong desire to improve and stay involved.



With each coach typically engaging around 20 athletes, our programs have potentially enabled 3,600 more kids to participate in sports over the past year. By empowering coaches, we are opening more doors for young athletes to stay active and involved.

Student Coaches and High School Adult Volunteer Coaches:

- 65 student coaches on were educated about Good Sports and coaching fundamentals
- 40 of these students completed a full version of Coach emerge course
- A total of 10 Adult coaches participated in a coach emerge course

Coach Development within sports clubs

- 65 adult coaches completed the coach emerge course
- 20 Coaches participated in the Coach Evolve sessions
- 20 coaches attended the Aktive Coach Developer 2-day workshop
- 45 Coaches: Women and Girls Coach Support Network



COACH DEVELOPMENT



Good Sports

Good Sports is all about creating positive sporting experiences for children and young people. Both practitioners and researchers supporting Good Sports agree that many issues in youth sport stem from adult involvement. These issues include poor side-line behaviour, overuse injury, burnout and disaffection with sport – and they can hinder success on and off the field.

To address these issues and give children and young people the best chance of developing a lifelong love of sport, Good Sports focuses on raising adults' awareness about their behaviours in youth sport and, if necessary, promoting a positive shift in that behaviour.

Across the secondary school space, Good Sports was introduced to 15 adults coaching and/or managing secondary school students in 2023 and 2024. Across the Sports Clubs setting, Good Sports was introduced to 205 coaches managers, parents and guardians.

With 205 coaches, managers, and families completing the Good Sports program, more community members now understand the harm of negative sideline behaviour and are leading positive change in their clubs.

Clubs have reported less negative behaviour since the workshops, showing two key impacts:

- Greater Awareness: 205 participants now recognize the impact of negative sideline behaviour
- Positive Leadership: They are actively improving the sports experience by promoting supportive behaviour

This growing network is creating a more positive and inclusive environment for everyone in sport.





Healthy Active Learning is a joint government initiative between Sport NZ, Ministry of Health, and the Ministry of Education to improve the wellbeing of Tamariki and Rangitahi through healthy eating and drinking, and quality physical activity.

The Healthy Active Learning team consisted of 6 Advisors and 3 Community Connectors, supporting up to 60 primary & intermediate schools across the five Local Board areas of Counties Manukau. Our work in schools varied, resulting in a customised approach for each school dependent on their individual need.

We have invested a significant amount of time into assisting schools to understand the value of Health & Physical Education (HPE) & to develop confident, competent teachers, through in class modelling & co-teaching. Our mahi includes meetings either 1 on 1 with individual teachers, senior leaders or principals or with groups of staff. In addition, we work alongside teachers with their classes, where best practice HPE is modelled and then co-teach to develop confidence.

During the last year we have delivered 9 Teacher & 1 Senior Leader Healthy Active Learning Opportunity (HALO) Days. A Play HALO was introduced into our programme of mahi which was extremely successful and has generated a lot of follow up work in schools as a result. Teachers value these opportunities to meet others and learn new content. From the evaluation surveys comments such as the ones below are common and frequent.

“This is one of the best PD’s that I’ve attended, it was very engaging and applicable for intermediate students”

“Awesome workshops I enjoyed the hands on take away ideas for curriculum integration”

We have seen a positive impact of the Professional Learning and Development (PLD) initiatives we have delivered, and this is supported by evidence from Massey University Evaluation (Sport NZ's evaluation partner).

Teacher confidence in planning & teaching has risen from 58% to 71%. There is strong correlation between this & teachers enjoying teaching PE (81%-86%) & health (78%-85%). An additional impact derived from the PLD opportunities is that teachers are reporting to integrate HPE into other learning areas more than previously (56%-67%).

The impact on students was significant as they are now receiving higher quality opportunities in play, PE, PA & sport, resulting in student engagement in lessons improving from 85% to 98%.



Over the past year we have been supporting schools to make good decisions around the use of external providers. Creating networks for providers to connect into schools through the External Provider Expo has grown over the past 3 years.

The Expo, delivered annually, saw increased numbers of providers and schools attending. This year included secondary schools of the region & invited providers from the active recreation sector. 30 providers, 12 primary & 11 secondary schools attended, 6 schools brought students to talk to providers, greater impact & the empowerment of young people is achieved through these discussions.

The impact of this work is demonstrated through an increase in teachers having conversations with us regarding the appropriate providers to engage with for their events.

Large scale events have been delivered through Healthy Active Learning & the team supporting other teams in CLM Community Sport. Examples include the Manaakitanga Festival (170 students), Wāhine Hakinakina (200) & the Ki-o-rahi tournaments (750), Hauora days x2 (200) and the Try Games (500).

The Hauora Days was an event that brought together mainstream school students working with students from Rosehill Special School and their satellite schools. The Try Games was a day event specifically for all the students of Rosehill and Mt Richmond Special Schools – the events were all associated with Olympic Games that was happening at the same time.

Tū Manawa Active Aotearoa in Primary Schools

As a team we have provided support to many schools applying for Tū Manawa funding. In total 37 schools across the region have received funding in recent years with a handful being successful in several applications.

We have found over the past year that schools are making more impactful use of Tū Manawa funding to enhance outcomes for tamariki. The funding has allowed schools to deliver many programmes e.g. whānau events, Taonga Tākaro, dance, outdoor education day trips, supporting instructor costs for Education Outside the Classroom activities. Without the funding these students would not have opportunities to experience such activities.



Funding has enabled schools to purchase different equipment such as loose parts play, bikes, scooters & playtime activations. This equipment has ensured that these activities are sustainable & have provided leadership opportunities for older students to deliver activities for the younger students.





Photo: Counties Manukau record attendance at the National Secondary School Sport conference

Our 36 Secondary Schools and Kura are supported by two Regional Sports Directors and our Schools and Kura Manager to increase Rangatahi participation in both Sport and Active Recreation from five local boards across Counties Manukau.

CENSUS – FEMALE PARTICIPATION

Census is a report gathered by School Sport NZ identifying trends in participation in secondary school sport.

The 2024 Census Snapshot highlights overall student participation of 48%, compared to the national average of 49%. This is an increase of 13% from 2022 (35%) but more importantly, for the first time noted, a larger 7% increase of female participation, over the male participation increase at 6%.



This figure highlights a significant shift in engagement trends and is a direct result of successful female specific activation opportunities lead by both CLM and Secondary Schools/Kura themselves. An example of this is the Girls Fun Festival held by CLM in 2023, where there were 18 sports and active recreation providers, 14 schools/kura and 150 participants in attendance.

This one-off event provided impetus for 6 schools to organise a regular opportunity within their school with a desired sport or activity of the participants from the fun festival. This was mainly done through Tū Manawa Fast fund applications.

RANGATAHI LEADERSHIP OPPORTUNITIES

Recognising the need for a Leadership platform for Counties Manukau Secondary School and Kura students, the Future Leaders Hauora Forum was established in 2023.

This initiative aimed to nurture student leadership, increase intra-school activities, promote physical activity, develop coaching and management skills, enhance leadership qualities, and establish a regional student leadership council.

The forum empowered students to take the lead in organising activities within their schools. To support these endeavours, the forum provided workshops for staff and invited renowned experts from various organisations, including the Aspiring Leaders Forum, Halberg Foundation, and Sport NZ.

The event brought together 13 schools, 135 students, 24 staff members, and 13 guest speakers and facilitators, creating a dynamic and collaborative learning environment.

Following the leadership forum, the BLENNZ Homai Transition Rangatahi Leaders designed the Hōmai Sports Day. A collaborative effort with CLM Community Sport, Blind Sport NZ, Footsteps, Hungerball and Auckland Bowls, the 4 Transition Rangatahi planned, implemented and evaluated this inclusive sport day for 60 of their home base and satellite vision-impaired Tamariki and Rangatahi counterparts.



In Term 2, 2024, the Counties-Manukau Rangatahi Leadership Council, a new initiative inspired by the successful Future Leaders Hauora Forum, was launched.

This council of 9 Rangatahi from various schools throughout Counties Manukau aims to empower young leaders by providing them with a platform to voice their opinions, advocate for their peers, contribute to decision-making processes and providing opportunities to increase physical activity.

By actively involving Rangatahi, the council will foster a stronger connection between young people and the organizations that serve them. To bridge the gap and provide young role models born the appointment of also two local born Youth Mentors and to ensure an inclusive voice, two members of our council have a disability.

The newly formed Council will serve as a powerful voice for young people in the Counties Manukau region. It will advocate for increased opportunities in physical activity and sport while providing valuable insights to inform decision-making from a youth perspective.

SECONDARY SCHOOL SPORT AWARDS

For the first time nationally, our Regional Sports Director Junior Manapori, submitted four nominations to recognise and acknowledge long serving Directors of Sports and Sports Co-ordinators who all had over 20 years of service at their respective schools: Mangere College, Otahuhu College, Papatoetoe High School and McAuley Girls.

Awards were presented to each recipient in assemblies or special ceremonies by School Sport NZ and CLM Community staff. Recognition was also given at the CLM End of year School Xmas Gathering, in front of 40 of their peers.



TŪ MANAWA SECONDARY SCHOOL AND KURA IMPACT


We have seen continued investment of Tū Manawa funding for Rangatahi activations within schools and kura and in community settings, including sports clubs, churches, recreation facilities and community as we connect with external delivery providers.

Schools saw an impact on students not engaging in physical activity and expressed interest in having Active Recreation activities within the school. Without Tū Manawa funding, we would not have seen the increase in participation and success of many of our schools in providing opportunities for Rangatahi to try sports and active recreation.

Tū Manawa	2021-22	2022-23	2023-24
Applications	90	85	67
Value	\$1,255,088	\$1,162,909	\$1,016,678
Sport	37	32	33
Active Recreation	53	53	34

Our community team has been focused on serving our Communities of Activity which have included: Mangere, Otahuhu, Otara and Manurewa. This along with identified priority groups has seen the team prioritise support and investment into initiatives to increase participation levels in play, active recreation and sport opportunities. Special acknowledgement to Aktive, Foundation North, NZCT, Grassroots Trust and Auckland Council for their support.

ASD Dads: Autistic Have A Go Day

 Parents were extremely grateful and almost overwhelmed by the event as majority of our attendees don't usually get to take their kids out of the house, let alone for an event made for ASD kids."

Jordan Kifule, Founder, ASD Dads

EIGHT TŪ MANAWA

FUNDED KAUPAPA

MĀORI PROJECTS


(\$194,490)

(three kura, two marae, three community).

MANUREWA MARAE:

Ngaa Rangatira O te Naalanel - 200 rangatahi Māori to experience active recreation opportunities in te ao Māori (tikanga, pūrakau through mau rakau, taonga takaro, walata and haka). Recently approved application.

Manurewa Marae: Ngaa Rangatira O te Naalanel (recently approved application which Advisor supported)

 The absence of familial and community support networks results in a profound disconnection from cultural heritage and identity, leading to feelings of rejection and neglect among tamariki/rangatahi."

Hilda Peters, CEO

Pasifika specific focus has been on Pacific Island church groups and community, and for Māori it has been connection with local Marae and Kaupapa Māori Providers.

Example Pasifika projects:


ASD DADS:

Autistic Have A Go Day - Safe and inclusive event for Māori and Pasifika Whānau with autistic dependents, 320 people, six activations including fire truck, pet farm, barber, kal and drink provided.

THE CAUSE COLLECTIVE:

Village Games - The Village Games is about bringing people together, celebrating culture, language and traditional games: Tonga, Kiribati, Tuvalu and Samoa, 49 sessions across four Ōtara schools to 80 tamaiti.

The Cause Collective: Village Games

 Vae Falaniko is a Year five and six teacher at Rongomai Primary whose students have been participating in the initiative. He says it's been an "amazing experience" for his pupils. "The majority of our kids are from Pacific countries, so for them to learn these games that many of them are unaware of, gives them a sense of belonging, identity and empowerment."


FRNZ article 19 April 2024

Example Kura projects:

TE KURA KAUPAPA MĀORI O PIRIPONO:

Tiakina te whenua ki te moana - 40 Year 5 - 8 Māori students experienced snorkelling over two sessions at Goat Island and Poor Knights Island. They learnt how marine reserves are looked after in the natural environment.

Te Kura Kaupapa Māori o Piripono: Tiakina te whenua ki te moana

 Students were happy, they enjoyed each other's company and were well behaved. The students were able to test unfamiliar surroundings and try something new. Their confidence to hop in the water and snorkel without fear was a bonus."

Manama Ngata, Principal

Through these relationships, collaboration opportunities have been identified to support locally led solutions to getting more young people active which has resulted in successful Tū Manawa funded projects.



PASIFIKA AND MĀORI COMMUNITY SPORT ADVISOR ROLES HAVE BEEN INSTRUMENTAL IN ESTABLISHING, BUILDING AND MAINTAINING RELATIONSHIPS WITH KEY COMMUNITY NETWORKS.

10 TŪ MANAWA FUNDED PASIFIKA PROJECTS

\$74,774 (three church based, three ethnic specific, two sport, two disability).



Community Leisure Charitable Trust

Performance Report

For the year ended 30 June 2024

Community Leisure Charitable Trust

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For the year ended 30 June 2024

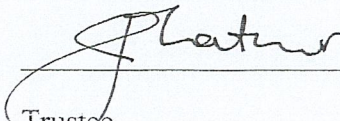
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Community Leisure Charitable Trust

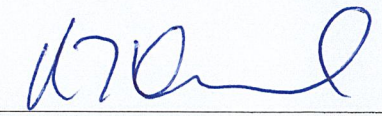
Approval of Financial Statements

For the year ended 30 June 2024

The Trustees are pleased to present the Financial Statements of Community Leisure Charitable Trust for the year ended 30 June 2024.



Trustee



Trustee

19/03/2025

Date

19/3/2025

Date

Independent auditor's report

To the Trustees of Community Leisure Charitable Trust

Opinion

We have audited the performance report of Community Leisure Charitable Trust (the "Trust") which comprise the financial statements, and the statement of service performance on pages 8 to 9 and the entity information on pages 6 to 7. The complete set of financial statements comprise the statement of financial position as at 30 June 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying performance report presents fairly, in all material respects:

- the entity information as at 30 June 2024,
- the financial position of the Trust as at 30 June 2024, and its financial performance, and its cash flows for the year then ended; and
- 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 Trust's measurement basis or evaluation methods

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information and entity information in accordance with the ISAs (NZ) and New Zealand Auditing Standards (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. 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 entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standard)* (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 our capacity as auditor we have no relationship with, or interests in, the Trust.

Other Information

The Trustees are responsible for the other information. The other information comprises the approval of the financial statements on page 3, but does not include the performance report and our auditor's report thereon. Our opinion on the performance report does not cover the other information and we do not express any form of opinion of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on our work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The performance report for the year ended 30 June 2023 was audited by another auditor who expressed an unqualified opinion on that performance report on 23 February 2024.

Responsibilities of Trustees for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- 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 applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as 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, Trustees are responsible for assessing the Trusts ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 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 (NZ) and NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-18-1/>

This description forms part of our auditor's report.

Who We Report To

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Moore Markhams Auckland Audit | Qualified Auditors, Auckland, New Zealand
20 March 2025

Community Leisure Charitable Trust

Entity Information

“Who are we?”, “Why do we exist?”

For the year ended 30 June 2024

Legal Name of Entity Community Leisure Charitable Trust

Type of Entity and Legal Basis: Registered Charity

Registration Number: CC43550

Entity's Purpose or Mission

Community Leisure Charitable Trust is a dedicated non-profit organisation. The primary goal of this Trust is to assist in enhancing community opportunities and the development of community recreation facilities in community ownership.

Our Mission Statement:

To assist local communities in New Zealand to get active and participate in facility-based active recreation within their local area.

Our Purpose:

To strengthen cultural identity and community connections through play, active recreation and sport.

Our Services:

The Trust supports communities to get active and learn new skills.

Entity Structure:

Board Structure

Chairperson: John Latimer

Trustees:

- Joseph Gerard Griffin
- Kirsty Joanne Knowles
- Fay Patricia Freeman
- John William Latimer
- George Makapatama
- Takoha Ropati
- Michelle G Sen Tsui

Operational Structure

Manager: Craig William Carter

Community Leisure Charitable Trust

Entity Information

“Who are we?”, “Why do we exist?”

For the year ended 30 June 2024

Main Sources of the Entity’s Cash and Resources:

The Trust is funded by donations and programme delivery grants received from community funding organisations.

Main Methods Used by the Entity to Raise Funds:

The Trust applies for funding from various local community funding organisations.

Entity’s Reliance on Volunteers and Donated Goods or Services:

No volunteers were required during the year, and no donated goods or services were received.

Contact Details:

Physical Address:

135 Morrin Road, St Johns, Auckland

Postal Address:

c/- P O Box 14-643, Panmure, Auckland 1741

Phone/Fax:

09 5705801

Email:

crc@clmnz.co.nz

Community Leisure Charitable Trust

Statement of Service Performance

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

For the year ended 30 June 2024

Description of Entity's Outcomes:

Our purpose is to support and work alongside the community and enhance their physical and wellbeing opportunities with a focus on tamariki and rangatahi. We hope to achieve this mahi by establishing relationships with partners, charities and other like-minded organisations.

Description and Quantification (to the extent practicable) of the Entity's Outputs

One of the core roles of the Community Leisure Charitable Trust is to partner with Active in Counties Manukau recognising inequities, acknowledging tamariki and rangatahi living in low socio-economic areas, Māori, those with disabilities, girls, and those of Chinese, Indian and Pacific ethnicities. These target groups remained a priority for the investment for 2023/24 year. Our focus for the Active investment is the "Communities of Activity" for 2023/24 (Otara, Manurewa/Weymouth, Otahuhu and Mangere). By focusing on the quality of experiences that tamariki and rangatahi have, we are working to improve their physical literacy, and as a result increase the likelihood of them establishing a life-long commitment to, and involvement in, play, active recreation and sport. We achieve maximum impact with our resources by focussing on this age group, while recognising that others across the system will continue to address the needs of early childhood and older age groups. We focus our effort in Play on tamariki aged 5-11, and our effort in Active Recreation and Sport on rangatahi aged 12 to 18. The Counties Manukau teams focus is approximately 70% on the identified geographic "Communities of Activity" in the region with the remaining 30% of the focus on the provision to support on a pan-local basis.

The Trust is also fortunate to continue to be supported by BayTrust and Rotorua Energy, which provides the delivery of the water safety program to Tamariki in the Rotorua region.

Community Leisure Charitable Trust

Statement of Service Performance

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

For the year ended 30 June 2024

During the year the Community Leisure Charitable Trust received financial support from the following Trusts and organisations:

Active – Delivery of Community Sport (Active / Sport NZ) in Counties Manukau.

- Delivery of the Healthy Active Learning program for Primary Schools in the Counties Manukau region.
- Providing support, collaboration and expertise to sporting clubs in the Counties Manukau region.
- Provide Active Recreation and Play support and expertise in the Counties Manukau region.
- Providing support, administration and decision making in regard to the Tu Manawa fund in Counties Manukau.
- Providing support, collaboration and expertise for Secondary Schools in the Counties Manukau region.
- Providing Coloration and Leadership for RSO in the Counties Manukau region.

Bay Trust supported delivery of swim lessons.

- 356 (2023: 1,052) students from years 3 to 8 across 3 schools in Rotorua received 5 water safety lessons each funded by Bay Trust.
- These lessons were delivered at their school pools.

Rotorua Energy Charitable Trust supported the travel costs associated with the delivery of swim lessons.

- 921 (2023: 921) students have received 8 water safety lessons at the Rotorua Aquatic Centre and Rotorua Energy Charitable Trust have funded the transport to allow these students to get to the pool.
- With the majority of schools being low decile, transport costs are too expensive for them to cover this cost themselves.
- This funding has also covered the travel costs for our instructors to travel to the schools with school pools and deliver lessons there.

Community Leisure Charitable Trust

Statement of Financial Performance

“How was it funded?” and “What did it cost”

for the year ended 30 June 2024

	Note	2024	2023
<hr/>			
<u>Revenue</u>			
Donations, fundraising & other similar revenue	1	400	1,200
Revenue from providing goods or services	1	4,502,350	4,614,946
Interest, dividends & other investment revenue	1	35,284	21,596
<u>Total Revenue</u>		<u>4,538,034</u>	<u>4,637,742</u>
<u>Expenses</u>			
Costs relating to providing goods or services	2	2,359,386	2,793,606
Volunteer & employee related costs	2	2,121,523	1,805,842
Other expenses	2	62,334	42,027
<u>Total Expenses</u>		<u>4,543,243</u>	<u>4,641,475</u>
<u>Surplus/(Deficit) for the Year</u>		<u><u>\$(5,209)</u></u>	<u><u>\$(3,733)</u></u>

Community Leisure Charitable Trust

Statement of Changes in Net Assets

“How was it funded?” and “What did it cost”

for the year ended 30 June 2024

	2024	2023
Opening Balance	198,274	202,007
Surplus/(Deficit) for the Year	(5,209)	(3,733)
<u>Closing Balance</u>	<u>\$193,065</u>	<u>\$198,274</u>

Community Leisure Charitable Trust

Statement of Financial Position

“What the entity owns?” and “What the entity owes?”

As at 30 June 2024

	Note	2024	2023
<u>Assets</u>			
<u>Current Assets</u>			
Bank Accounts & Cash	3	1,310,092	1,693,006
Funding Receivable		312,408	166,456
Prepaid Insurance		21,210	-
Goods & Services Tax Receivable		18,056	49,860
<u>Total Current Assets</u>		<u>1,661,766</u>	<u>1,909,322</u>
<u>Non-Current Assets</u>			
Office Equipment	3	57,688	53,604
<u>Total Assets</u>		<u>1,719,454</u>	<u>1,962,926</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accounts Payable & Expense Accruals		177,579	267,383
Accrued Employee Remuneration		181,446	173,565
Unused Programme Grants with Conditions	3	1,167,364	1,323,704
<u>Total Current Liabilities</u>		<u>1,526,389</u>	<u>1,764,652</u>
<u>Total Assets less Total Liabilities (Net Assets)</u>		<u><u>\$193,065</u></u>	<u><u>\$198,274</u></u>
<u>Accumulated Funds</u>			
Accumulated Surpluses	5	193,065	198,274
<u>Total Accumulated Funds</u>		<u><u>\$193,065</u></u>	<u><u>\$198,274</u></u>

Community Leisure Charitable Trust

Statement of Cash Flows

“How the entity has received and used cash”

for the year ended 30 June 2024

	2024	2023
<u>Cash Flows from Operating Activities</u>		
Cash was received from:		
Donations, Fundraising & Other Similar Receipts	400	1,200
Programme Grants & Consultancy Receipts	3,949,168	4,155,888
Interest, Dividends & Other Investment Receipts	35,284	21,596
	<u>3,984,852</u>	<u>4,178,684</u>
Cash was applied to:		
Payments to Suppliers & Employees	4,003,292	3,998,191
Donations or Grants Paid	341,415	300,951
	<u>4,344,707</u>	<u>4,299,142</u>
<i>Net cash inflows/(outflows) from operating activities</i>	<i>(359,855)</i>	<i>(120,458)</i>
<u>Cash Flows from Investing and Financing Activities</u>		
Cash was applied to:		
Purchase of Office Equipment	(23,059)	(40,924)
<i>Net cash inflows/(outflows) from investing and financing activities</i>	<i>(23,059)</i>	<i>(40,924)</i>
<u>Net Increase/(Decrease) in Cash</u>	<u>(382,914)</u>	<u>(161,382)</u>
Opening Cash	1,693,006	1,854,388
Closing Cash	1,310,092	1,693,006
<u>This is represented by:</u>		
Bank Accounts & Cash	1,310,092	1,693,006

Community Leisure Charitable Trust

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 30 June 2024

Reporting Entity

Community Leisure Charitable Trust (“the entity”) is established and domiciled in New Zealand and is a registered charity under the Charities Act 2005.

The purpose of the entity is to assist in enhancing opportunities and the development of community recreation facilities in community ownership, including the enhancement of existing facilities or the development of new facilities, generally in conjunction with community initiatives.

Basis of Preparation

The financial statements have been prepared in accordance with NZ Generally Accepted Accounting Practice (“NZ GAAP”). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) as appropriate for Tier 2 not-for-profit entities, and disclosure concessions have been applied. As a registered charity the entity is required to prepare financial statements in accordance with NZ GAAP as specified in XRB A1. The entity has elected to report in accordance with PBE Accounting Standards Not-For-Profit Tier 2 on the basis that it does not have public accountability and has total annual expenses of less than \$30 million in the current and prior year.

The financial statements are presented rounded to the nearest New Zealand dollar (NZ\$) which is the functional currency and have been prepared on an accrual and historical cost basis.

The Statement of Cash Flows has been prepared using the direct method.

The financial statements were authorised for issue by the Trustees on the 23rd March 2025.

Community Leisure Charitable Trust

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 30 June 2024

Use of Estimates and Judgements

The preparation of the financial statements in conformity with PBE Standards RDR requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates. There are no significant estimated used in the preparation of these financial statements.

Goods & Services Tax (GST)

The entity is registered for GST hence all amounts are stated exclusive of GST, with the exception of accounts receivable and payables which are stated with the amount of GST included.

Income Tax

The entity is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts & 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.

Office Equipment

Office Equipment is measured at historical cost less accumulated depreciation. The following depreciation rates have been used:

Furniture & Fittings	13% to 16% DV
Computer Equipment	50% DV
Portable Cabin	13.5% DV

Revenue

Grant income is accounted for depending on whether it has a “use or return” condition attached. Where no use or return conditions are attached the revenue is recorded as income when the cash is received. Where income includes a use or return condition it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Community Leisure Charitable Trust

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 30 June 2024

Accrued Employee Remuneration

Liabilities for salaries and annual leave are recognised during the period in which the employee provided the related services. Liabilities are measured at the amounts expected to be paid when the liabilities are settled.

Financial Instruments

The entity initially recognises financial instruments when it becomes a party to the contractual provisions of the instrument. All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through surplus or deficit, transaction costs that are attributable to the acquisition of the financial asset. All financial liabilities are recognised initially at fair value and, in the case of payables and loans, net of directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument and is specifically detailed in the accounting policies below.

Financial assets at amortised cost

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at fair value through surplus or deficit:

- it is held within a management model whose objective is to collect contractual cash flows and,
- its contractual terms give rise on specified dates to cashflows that are solely payments or principal interest on the principal amount outstanding.

Such assets are carried at amortised cost using the effective interest method.

Gains or losses are recognised in surplus or deficit when the financial assets are derecognised or impaired.

Financial assets at amortised cost comprise cash and cash equivalents, receivables for exchange transactions, and loans to related parties.

Financial assets at Fair Value through Other Comprehensive Revenue and Expense (FVOCRE)

On initial recognition of an equity instrument that is not held for trading, the entity may irrevocably elect to present subsequent changes in the investment's fair value through other comprehensive revenue and expenses.

The carrying value of financial assets at fair value through OCRE approximates their fair value. The investments are subsequently measured at fair value with unrealised gains and losses recognised in OCRE and accumulated in the equity reserve until:

- the investment is derecognised, at which time the cumulative gain or loss is recognised in other revenue; or,
- the investment is determined to be impaired when the cumulative loss is reclassified from the equity reserve to the Statement of Financial Performance.

Community Leisure Charitable Trust

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 30 June 2024

Financial assets at Fair Value through Surplus or Deficit

If an equity instrument is not designation at FVOCRE, subsequent measurement will be recognised through surplus or deficit.

Financial liabilities at amortised cost

After initial recognition, payables and interest-bearing loans are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process. The effective interest rate amortisation is included as finance costs in the Statement of Financial Performance.

Payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature, they are not discounted.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

The entity's financial liabilities include payables from exchange transactions and loans from related parties.

Derecognition

The entity derecognises a financial asset when the contractual rights to the cashflows from the asset expire, or when there have been significant changes to the terms and/or the amount of contractual payments to be received/paid, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

Impairment of financial assets

The entity assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. An assessment of impairment is done based on the expected credit losses after assessing possible future defaults and how likely they are to occur.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. Policies have been applied on a consistent basis with those of the previous reporting period.

Community Leisure Charitable Trust

Notes to the Performance Report

for the year ended 30 June 2024

	2024	2023
1. Analysis of Revenue		
<u>Donations, fundraising & other similar revenue</u>		
Donation - Community Leisure Management Limited	400	1,200
<u>Revenue from providing goods or services</u>		
Aktive Grants	4,450,673	4,532,107
Foundation North	16,677	28,031
BayTrust	-	11,784
Rotorua Charity Energy Trust	-	7,524
Other	35,000	35,500
Total programme delivery grants	4,502,350	4,614,946
<u>Interest, dividends & other investment revenue</u>		
Interest Income	35,284	21,596
2. Analysis of Expenses		
<u>Costs relating to providing goods or services</u>		
Transport & Vehicle Expenses	223,829	181,824
Tu Manawa Programme Expenses	1,711,341	2,245,053
Other Programme Expenses	117,586	111,248
Other	306,630	255,481
Total Costs related to providing goods or services	2,359,386	2,793,606
<u>Volunteer & employee related costs</u>		
Accident Compensation Levies	12,271	10,293
Kiwisaver Contributions	53,322	49,151
Staff Amenities	22,690	3,031
Staff Training	25,203	27,064
Wages & Salaries	2,008,037	1,716,303
Total Costs related to providing goods or services	2,121,523	1,805,842

Community Leisure Charitable Trust

Notes to the Performance Report

for the year ended 30 June 2024

	2024	2023
<u>Other expenses</u>		
Accounting Fees	21,314	19,400
Administration Expenses	3,715	2,002
Audit Fees	7,300	5,000
Depreciation on Office Equipment	18,975	12,025
Trustees Fees & Tu Manawa Advisory Board Fees	11,030	3,600
Total Costs related to providing goods or services	62,334	42,027
<u>3. Analysis of Assets & Liabilities</u>		
<u>Bank Accounts & Cash</u>		
Cheque Account	1,310,092	1,693,006
<i>Total Bank Accounts & Cash</i>	1,310,092	1,693,006
<u>Office Equipment</u>		
<u>Furniture & Fittings</u>		
Opening Value	6,079	7,237
Additions	6,508	-
Depreciation	(2,395)	(1,158)
Closing Value	10,192	6,079
<u>Computer Equipment</u>		
Opening Value	15,649	17,468
Additions	16,551	7,546
Depreciation	(12,277)	(9,365)
Closing Value	19,923	15,649
<u>Portable Cabin</u>		
Opening Value	31,876	-
Additions	-	33,378
Depreciation	(4,303)	(1,502)
Closing Value	27,573	31,876
<i>Total Office Equipment</i>	57,688	53,604

Community Leisure Charitable Trust

Notes to the Performance Report

for the year ended 30 June 2024

	2024	2023
<u>Unused Donations & Grants with Conditions</u>		
Aktive (CLT Com Sport funding)	148,815	158,581
Aktive (other programmes)	60,404	195,605
Foundation North	270,710	100,517
MTD Funding	16,301	6,639
HAL Funding	48,144	48,144
TPG Funding	42,157	42,157
AC Funding	113,982	113,982
Tu Manawa Funding	466,851	658,079
<i>Total unused donations & grants with conditions</i>	<u>1,167,364</u>	<u>1,323,704</u>

4. Financial Instruments

The table below shows the carrying amounts of the entity's financial assets and financial liabilities.

	30.6.24 Carrying Value	30.6.24 Fair Value	30.6.23 Carrying Value	30.6.23 Fair Value
Financial Assets				
Cash and cash equivalents	1,310,092	1,310,092	1,693,006	1,693,006
Receivables	312,408	312,408	166,456	166,456
Total Financial Assets	<u>1,622,500</u>	<u>1,622,500</u>	<u>1,859,462</u>	<u>1,859,462</u>
Financial Liabilities				
Trade and other payables	177,579	177,579	267,383	343,273
Total Financial Liabilities	<u>177,579</u>	<u>177,579</u>	<u>267,383</u>	<u>343,273</u>

5. Accumulated Funds

Accumulated Funds

Opening Balance	198,274	202,007
Surplus/(Deficit) for the Year	(5,209)	(3,733)
<i>Total accumulated funds</i>	<u>193,065</u>	<u>198,274</u>

Community Leisure Charitable Trust

Notes to the Performance Report

for the year ended 30 June 2024

6. Commitments

There are no commitments as at balance date.

7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date.

8. Donations

Donations received have been spent for their particular purposes during the year ended 30 June 2024.

9. Related Parties

Community Leisure Management Limited and its subsidiaries Rotorua Aquatics Limited and Massey Park Aquatics Limited are related parties to the Trust because the trustees of the trust are also directors of these companies.

Payments of \$142,584 (2023: \$137,450) were made to Community Leisure Management Limited for the provision of management, accounting, and IT services, as well as \$20,426 (2023: \$28,615) being reimbursement of photocopying, travel, and meeting expenses.

Payments of \$21,918 (2023: \$28,482) were made to Rotorua Aquatics Limited for reimbursement of wages, programme and funded swim lessons expenses.

Payments of \$12,069 (2023: \$0) were made to Massey Park Aquatics Limited for reimbursement of wages, programme and funded swim lessons expenses.

During the year the Trust received donations of \$400 (2023: \$1,200) from Community Leisure Management Limited.

Key management personnel

Key management personnel are classified as:

- the members of the governing body,
- executive officers, responsible for reporting to the governing body.

Members of the governing body are not paid an annual fee by the entity.

The General Manager is employed as an employee on normal employment terms.

Community Leisure Charitable Trust

Notes to the Performance Report

for the year ended 30 June 2024

10. 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.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.