

Consolidated Financial Statements

Te Whare Ruruhau o Meri Trust
For the year ended 30 June 2023

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Trust Directory

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

Date of Trust Deed

8 May 1996

Address

19 Lambie Drive
Manukau
Auckland

Purpose

To work in conjunction with wahine, tamariki and the whanau in establishing and promoting of services and facilities within the community that will:

- a) Advance the wellbeing of families.
- b) Prevent persons from suffering harm, ill treatment, abuse, neglect or deprivation.
- c) Relieve poverty and distress amongst families.
- d) Generally assist to provide a healthy and safe environment or persons suffering distress or deprivation.
- e) To promote the advancement of education.
- f) To promote the mission of the Church within Tikanga Maori.
- g) To uphold Te Tiriti o Waitangi.
- h) To do all such things as are incidental to attain the above.

Trustees

Lyndon Drake (Chairperson)
Janet O'Connor
Te Kitohi Wiremu
David Tapene
Adam Martin
Joanna Strom (resigned 12/04/2023)
Tina Kilmister-Blue (resigned 17/02/2023)

Main Sources of Resources

The trust received resources from grants from various organisations, Government Contracts and investment income.

Main Methods Used to Raise Funds

The trust applies for grants from various organisations, enters into agreements with Government departments and issues sales invoices for sales of its services. The trustees on the governing body are all volunteers. The trust does not receive donated goods, however it does receive cash donations.

Accountants

Kakano Advisory (division of McQueen & Associates Limited)
Level 4, 165 The Strand
Parnell
Auckland 1010

Charity Registration Number

CC34683



Foundation Directory

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

Date of Trust Deed

1 October 2021

Address

19 Lambie Drive
Manukau
Auckland

Purpose

The aims of the Foundation must at all times be for Charitable Purposes. Supporting Te Whare Ruruhau o Meri Trust in effecting its objects in all its works, including but without limitation, its good administration and governance in effecting its objects, provided always that those objects are Charitable Purposes.

Structure

The Foundation is governed by a Trust Board of three current Trustees. The parent body of the Foundation is Te Whare Ruruhau o Meri Trust.

Trustees

Lyndon Paul Drake
David Graham Atawhai Tapene
Adam Peter Pink-Martin

Main Sources of Resources

Donations and Grants

Accountants

Kakano Advisory (division of McQueen & Associates Limited)
Level 4, 165 The Strand
Parnell
Auckland 1010

Charity Registration Number

CC59577



INDEPENDENT AUDITORS REPORT

To the Trustees of Te Whare Ruruahu O Meri Trust

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Te Whare Ruruahu O Meri Trust and its subsidiary Te Whare Ruruahu O Meri Foundation (the Group) on pages 11 to 27 and the consolidated service performance on pages 7 to 10. The complete set of financial statements comprise the consolidated statement of financial position as at 30 June 2023, the consolidated statement of comprehensive revenue and expense, the consolidated statement of changes in net assets/equity, the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion:

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

- a) the service performance for the year ended 30 June 2023 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- b) the consolidated financial position of the Group as at 30 June 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime 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 in accordance with the ISAs (NZ) and New Zealand Auditing Standard (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 Financial 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 Standards (New Zealand))* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust or any of its subsidiaries.

Emphasis of Matter

We wish to draw attention to Note 17 on the financial statements; the Trust has calculated a provision for the repayment of contract funding received from NZ Police for services which were not delivered. The Trust has carried out an internal assessment to reconcile service delivery costs with expected delivery based on funding and has determined a provision is required for repayment of those funds and subsequently this has been recorded as a provision (liability). We have been unable to confirm with NZ Police on their expectation on the level of provision required and this will be undertaken in due course therefore the actual amount paid may differ from what has been provisioned for. We have not modified our opinion in respect to this matter.

Other information

The Trustees are responsible on behalf of the Group for the other information. The other information comprises the Trust Directory, the Foundations Directory, and the Statement of Service Performance, but does not include the financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the 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.

Trustee's Responsibilities for the Financial Statements

The preparation, and fair presentation of the financial report in accordance with the Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;

- 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 Those Charged with Governance determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible on behalf of the Group for assessing the Group'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 directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial 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 financial report.

A detailed description of the auditors' responsibilities including those related to assessment of risk of material misstatement, evaluation of appropriateness of going concern assumptions and determining key audit matters are available on the external reporting board website:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-13/>

Other Matter

The financial statements of Te Whare Ruruhou O Meri Trust Group for the year ended 30 June 2022 were audited by another auditor who expressed an unmodified opinion on those statements on the 20th of March 2023.

Restriction on Distribution or Use

This report is made solely to the trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 9 May 2024

Statement of Service Performance

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

Te Whare Ruruhau o Meri (The Sanctuary of Mary)

Te Whanau a Hineahuoneone, a resource centre for Māori women, was established in 1991 in Otahuhu, Tamaki Makaurau. The centre's initial purpose was to provide Māori women with training and counselling but more importantly to be able to do this in an environment where Wahine could identify as Māori, feel welcomed and at home. Kiri Potaka-Dewes, a Trustee of the Anglican Trust for Women and Children (ATWC) played a significant role in advocating for and securing funding from ATWC and Te Pihopatanga o Aotearoa (Diocesan of New Zealand) to support the formation of the centre, and a partnership between Te Hāhi Mihinare, (The Māori Anglican Church) and the ATWC. In addition to training and counselling, the appointment of a Māori community worker to provide support and assistance to whanau Māori experiencing domestic violence. In 1992 the centre was renamed Te Whare Ruruhau o Meri (TWROM).

Today, Te Whare Ruruhau o Meri is a Kaupapa Māori social services organisation providing support services across Te Tai Tokerau and Tamaki Makaurau. The organisation is contracted by several government ministries to provide a range of social work, advocacy, violence prevention and safety programmes to individuals and whanau within communities of Tamaki Makaurau and Te Hiku o te Ika, Te Tai Tokerau. Our services are accessed predominately by whanau Māori, our kaimahi comprise 80% Māori, 15% pakeha and 5% Pasifika.

Our mission is Tū Rawea Tū Pākau Roroa (to lead the restoration of whanau wellbeing), our vision is Whanau Whakamana (empowered families), Tamariki Harikoa (joyful children), and Matemate-A-One (knowledgeable sector).

KAUPAPA MAORI

As a Kaupapa Māori social service organisation, Te Whare Ruruhau o Meri is rooted in values, traditions, and practices fundamental to Māori well-being. We prioritise culturally appropriate and holistic approaches to all of the services we offer whanau. We strive to uplift and support whanau Māori to access services and navigate complex social issues in a way that aligns with Māori values, and principles.

This means placing the needs and perspectives of whanau Māori at the centre of all decision-making processes. It involves fostering meaningful relationships based on respect, trust, and partnership, and working towards collective well-being and social justice for Māori. Being a Kaupapa Māori social services organisation embodies cultural responsiveness, embracing what is right, (tika) working with integrity, and intent, (pono) demonstrating sincere compassion and empathy (aroha) and leading the restoration of whanau wellbeing.

TE TAHA WAIRUA

Te Whare Ruruhau o Meri, dedicated to the principle of Taha Wairua, recognising the significance of spiritual well-being in overall health. Our strategic approach focuses on integrating Taha Wairua into our services, ensuring that spiritual aspects are nurtured and respected. In line with Taha Wairua, we prioritize culturally appropriate and holistic methods that honour the spiritual health and wellbeing of whanau. Our commitment is to empower and assist whanau by offering services that reflect Māori values and beliefs, recognizing the interconnectedness of spiritual well-being with mental, physical, and social dimensions. By weaving Taha Wairua into our services, we strive to create an environment where individuals and whanau experience a holistic sense of wellbeing.

Amorangi Services

Amorangi services are a chaplaincy service based in Middlemore Hospital. 2 FTE chaplains provide, spiritual, counselling, holistic, grief support and culturally appropriate support to the sick, the dying and their whanau. From time to time the services are extended to staff. A well accessed service and although our primary demographic is whanau Maori, our chaplains will provide support across all ethnicities and beliefs when needed.

FAMILY HARM AND SEXUAL VIOLENCE (SV)

Te Aorerekura is New Zealand's national strategy to eliminate family violence and sexual violence. Te Whare Ruruhau o Meri has been contracted to contribute to the strategy's goals by delivering kaupapa Māori services and programmes that support behaviour change of users of violence and promote safe tamariki, safe whanau.

Te Whare Ruruhau o Meri works across a support and intervention continuum. We do this through a suite of programmes offered to Tane and Wahine that focuses on changing violent and harmful behaviours and creating safety for tamariki and whanau.

	2023			2022		
	Whanau #	Referrals #	Hauora and Wellness plans #	Whanau #	Referrals #	Hauora and Wellness plans #
<u>Crisis Support - SV - Adults - Tai Tokerau</u>	60	42	12	60	52	Data incomplete
<p>TWROM provide sexual violence crisis support services that include supporting victims of sexual violence through the crisis stage following an assault. This includes but is not limited to, accessing health services, support through evidential processes, access to ACC entitlements and crisis counselling services, help to navigate whanau conversations and referrals to specialised services. TWROM work within a kaupapa Maori framework and prioritise the needs of whanau Maori impacted by sexual violence. Responsive to 60 whanau throughout 2023/2024. This is the same number as reported in the prior period indicating consistent support for adults over a period longer than 12 months.</p>						
<u>Crisis Support - SV - Tamariki - Tai Tokerau</u>	25	35	10	55	35	11
<p>Aligned with the metric above, TWROM provided sexual violence crisis support to 25 Tamariki in the 2022/2023 period, a decrease on the 2021/2022. This is likely due to the increase in sexual violence providers coming out of the COVID lock down restrictions early 2022 due to the COVID pandemic and the continued realisation of the Te Aorerekura strategy.</p>						
<u>Direct Services to whanau/families - Tai Tokerau</u>	188	168	13	27	45	51
<p>The increase in support of 128 whanau in this period was indicative of the impacts of COVID-19 pandemic in the previous period and the nature of this work impacted by these restrictions.</p>						
<u>Intensive Whanau Support - Tai Tokerau</u>		115	25		154	19
<p>Provision of intensive family support services to whanau that help restore safety and wellbeing mauri ora where family violence has occurred or is at risk of occurring. The delivery of this service is based on the Kawa o te Marae social practice and Strengthening families models. The number of whanau referred in the current reporting period in Tamaki decreased slightly but remained consistent in Tai Tokerau.</p>						
<u>Intensive Intervention - Tai Tokerau (Te Mana Orite)</u>	17	28	12	12	21	10

Delivered in partnership with Oranga Tamariki, referrals of tamariki that don't meet the statutory threshold for further intervention by them, TWRO provide a range of services dependant on individual needs which can include whanau restoration (dealing with conflict) and parenting support including strategies for safe parenting and individual work with wahine (mama). This requires a holistic response following the tamariki referral into service. Increased service provision in 2022/2023 directly relates to a community recovering from COVID and adverse weather events.

	2023		2022	
	Referrals #	Completing Intervention #	Referrals #	Completing Intervention #
<u>Adult Safety Programmes</u>				
*Tamaki	138	130	163	108
*Tai Tokerau	45	11	51	44

Select button.

The number of providers of this service increased across Aotearoa as a direct result of Te Aorerekura strategy rollout eliminating violence, which has impacted slightly the number of referrals to our service year on year. Predominantly a wahine focussed service, this is a support programme for wahine who chose to stay in relationships with perpetrators of violence, the programme teaches individuals how to keep safe within those environments. Awareness is lifted and education increased on the effects of violence on whanau particularly tamariki. The theory is based on the belief that the more informed wahine are about the consequences of their decisions around whanau environments, individually and as a whanau they are impacted positively. This programme also assists wahine who have left violent relationships and to educate and support not returning to similar environments.

Non-Violent Programmes

*Tamaki	120	63	96	62
*Tai Tokerau	130	61	107	66

Predominantly Tane participants who are perpetrators of violence, a 12 week programme which is a change behaviour programme. The programme leans on a kaupapa maori practice model called te kawa o te marae, which aims to teach managing emotions in non-violent ways. The service is provided across a continuum but not for those individuals involved in the judicial system. This broadly includes Tane who use violence but this has not resulted in statutory involvement. The programme does encompass those in the justice system, with police or in criminal court outcomes where they are mandated to attend a programme and also those who are released from incarceration.

Safety Programmes Tamariki

*Tamaki	83	87	106	71
*Tai Tokerau	52	43	59	45

A service offered in partnership with Barnardos these programmes are designed for support to tamariki who have been exposed to violence with age appropriate strategies utilised to keep safe and ask for help, identification of safe people in whanau and community. During the course of the programme Develop an understanding of not normalising violence and their part in these behaviours. Barnardos regarded as the experts in this area of practice, where TWROM are successful with initial engagement enabling referrals.

Strengthening Safety Service

*Tamaki	43	26	74	55
*Tai Tokerau	2	1	55	7

Wahine who require intensive work with adult victims of family violence in a one on one capacity. These would usually involve longer-term exposure, including therapeutic support for a timeframe that extends until the wahine no longer requires assistance. This includes home visits.

	2023			2022		
	SAM Referrals	Referrals #	Completed #	SAM Referrals	Referrals #	Completed #
<u>Community Integrated Response - Violence</u>						
* Wahine		27	43		37	61
* Tane	302	28		373	24	
<u>Dept of Corrections (Non violence programmes)</u>						
*Tamaki		5	5		10	10
*Tai Tokerau		10	10		17	17

Our practitioner works with referrals from the Police Safety Assessment Meeting (SAM table) to engage with whanau after a family harm event. We work with the whanau to ensure they have safety and support.



MULTI-AGENCY P/SHIP

Joint venture contracts where TWROM partner with other providers to deliver a range of support services to individuals and whanau.

	2023			2022		
	Whanau #	Referrals #	Hauora and Wellness plans #	Whanau #	Referrals #	Hauora and Wellness plans #

Family Violence Integrated Community Response - SAM Table - Whangarei, Tai Tokerau and Tamaki

Family violence specialist work alongside Police and participate at Safety Assessment Meetings (SAM) tables where local knowledge, resources, information and service expertise are shared to ensure safe, effective and appropriate risk assessments, safety plans and referrals for tamariki and whanau impacted by family violence.

<u>NZ Police Manawa Titi</u>	1,596	939
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Supporting the delivery of Auckland City District Whangaia Nga Pa Harereke (WNPH) our practitioners engage with whanau experiencing family harm in a culturally responsive way. An enhanced safety response alongside the NZ Police in two locations. These referrals increased significantly in the 2022/2023 year which is in part attributable to the impacts of COVID-19 restrictions in 2021/2022 period but also the impacts of the severe weather events.

	2023			2022		
	Whanau #	Referrals #	Hauora and Wellness plans #	Whanau #	Referrals #	Hauora and Wellness plans #

Whanau Resilience

* Tai Tokerau (The Brown table - 8 NGO Collective)	25	25	14	10	10	5
* Tamaki (Nga Pou - 3 NGO Collective)	282	410	119	162	218	68

Whanau Resilience is a medium to long term program that supports the healing and recovery journeys for those individuals and whanau whose lived experience of family violence has impacted wellbeing and their personal potential. An intensive intervention programme that understands healing takes time and can often be a traumatic experience for whanau. The provision of practical support and advocacy, referral to specialist services, navigation skills across a range of Government departments, coaching support to help in the therapeutic journey are aimed at to keep tamariki and whanau safe, prevent further experiences of family violence and reduce vulnerability. The service was delivered to 25 whanau in 2023/2024 with 14 achieving their goals. This was an increase in service provision of the prior year which was somewhat impacted by COVID.

During the comparative performance reporting period of 2021 and 2022, New Zealand alongside the rest of the world were impacted by the effects of COVID-19 pandemic and as a result of this TWROM were the recipient of some one off funding grants to offer services in response to those in the community in need as a result of the pandemic. While the pandemic in some respects required a response that was unique and non-reoccurring it also affected ongoing services where referrals and face to face service volumes were impacted. This accounts for notable variances in service volumes in some areas. In addition to this, in the early part of 2023 Auckland and wider New Zealand were impacted by severe weather events which also required specialist support which was met by services of TWROM and some additional non-reoccurring grant income was received in response.



Consolidated Statement of Comprehensive Revenue and Expenses

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

	NOTES	2023	2022
Revenue from Non Exchange Transactions			
Provision of goods and services	6	5,669,267	4,816,940
Fundraising and donations	5	10,100	-
Grants revenue	5	160,000	80,000
Total Revenue from Non Exchange Transactions		5,839,367	4,896,940
Revenue from Exchange Transactions			
Rental income		83,570	91,347
Dividend income	11	303	394
Other revenue	11	190,033	8,240
Total Revenue from Exchange Transactions		273,905	99,980
Total Revenue		6,113,272	4,996,920
Expenses			
Direct costs of public fundraising		150,600	81,554
Costs of services provided	8	1,773,890	1,770,466
Wages, salaries and other employee costs		1,882,504	1,850,152
Depreciation, amortisation and impairment expenses	7	173,513	95,311
Other overhead and administrative expenses	9	339,618	396,818
Total Expenses		4,320,125	4,194,301
Finance Income and Costs			
Finance income	10	50,483	2,107
Finance costs	10	-	2
Net Surplus/(Deficit) from Finance Activities		50,483	2,105
Operating Surplus/(Deficit)		1,843,630	804,724
Total Comprehensive Revenue and Expenses for the Year		1,843,630	804,724

These financial statements should be read in conjunction with the notes to the financial statements.



Consolidated Statement of Financial Position

Te Whare Ruruhau o Meri Trust As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and cash equivalents	12	3,564,732	2,795,033
Receivables from non-exchange transactions	13	284,883	957,487
Tax receivable		-	180
Prepayments		24,129	1,966
Total Current Assets		3,873,745	3,754,666
Non-Current Assets			
Property, plant and equipment	14	1,673,378	1,546,190
Total Non-Current Assets		1,673,378	1,546,190
Total Assets		5,547,122	5,300,856
Liabilities			
Current Liabilities			
Payables under exchange transactions	15	154,979	591,008
Employee entitlements	16	142,294	188,423
Income in advance	17	780,260	1,895,464
Total Current Liabilities		1,077,532	2,674,895
Total Liabilities		1,077,532	2,674,895
Net Assets		4,469,591	2,625,961
Equity			
Accumulated funds		4,469,591	2,625,961
Total Equity		4,469,591	2,625,961

These financial statements have been authorised for issue by the Te Whare Ruruhau o Meri Trust Board.



9 May 2024

Chairperson - Board of Trustees

Date



9 May 2024

Trustee

Date

These financial statements should be read in conjunction with the notes to the financial statements.



Consolidated Statement of Changes in Net Assets

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

	2023	2022
Equity		
Opening Balance	2,625,961	1,821,236
Surplus for the year	1,843,630	804,724
Balance as at 30 June	4,469,591	2,625,961

These financial statements should be read in conjunction with the notes to the financial statements.



Consolidated Statement of Cash Flows

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

2023 2022

Statement of Cash Flows

Cash flow from operating activities

Fundraising, donations, grants and bequests	170,100	80,000
Receipts from goods and services provided, non-exchange transactions	5,513,928	6,021,864
Interest and dividends received	37,307	2,410
Payments to suppliers	(2,649,592)	(2,078,178)
Payments to employees	(2,001,344)	(1,824,881)
Net cash flow from operating activities	1,070,400	2,201,215

Cash flow from investing activities

Proceeds from sale of property, plant and equipment	43,261	42,728
Purchase of property, plant and equipment	(343,962)	(1,247,148)
Purchase of investments	(1,500,000)	-
Net cash flow from investing activities	(1,800,701)	(1,204,420)

Cash flow from financing activities

Interest paid	-	(2)
Net cash flow from financing activities	-	(2)

Net increase in cash and cash equivalents	(730,302)	996,794
Cash and cash equivalents at beginning of the year	2,795,033	1,798,240
Cash and cash equivalents at end of the year	2,064,732	2,795,033

These financial statements should be read in conjunction with the notes to the financial statements.



Notes to the Financial Statements

Te Whare Ruruhau o Meri Trust For the year ended 30 June 2023

1. Reporting Entity

These Consolidated financial statements comprise the financial statements of Te Whare Ruruhau O Meri Trust (the "Trust"), and it's subsidiary Te Whare Ruruhau o Meri Foundation (the "Foundation") (together referred to as the "Group") for the year ended 30 June 2023.

2. Basis of preparation

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with New Zealand 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 Public Benefit Entities, for which all reduced disclosure regime exemptions have been adopted.

The Group is eligible to report in accordance with Tier 2 PBE Accounting Standards on the basis that it does not have public accountability and annual expenditure has not exceeded \$30 million for the two most recent reporting periods.

The Group is deemed a public benefit entity for financial reporting purposes, as its primary objective is to provide services to the community for social benefit and has been established with a view to supporting that primary objective rather than a financial return.

(b) Basis of measurement

The financial statements have been prepared on a historical costs basis, except for assets and liabilities that have been measured at fair value.

The accrual basis of accounting has been used unless otherwise stated and the financial statements have been prepared on a going concern basis.

(c) Presentation currency

The financial statements are presented in New Zealand dollars.

All numbers are stated in whole numbers.

(d) Balance Dates

The Trust has a balance date of 30 June. The Foundation has a balance date of 31 March. The consolidated financial statements have been prepared using financial data to 30 June for both entities.

(e) Comparatives

The comparative financial period is 12 months for the Trust only. Refer to note 23 for the Foundation information.

3. Summary of significant accounting policies

The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Basis of consolidation

Controlled entities



Controlled entities are controlled by the Group. The Group controls an investee if all three of the following elements are present: power over the investee, exposure to variable returns from the investee, and the ability of the investor to use its power to affect those variable returns. Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements.

Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposit held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(c) Debtors and other receivables

Trade debtors and other receivables are measured at their cost less any impairment losses.

(d) Creditors and other payables

Trade creditors and other payables are stated at cost.

(e) Property, plant and equipment

All items of property, plant and equipment are measured at cost, less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Additions and subsequent costs

Subsequent costs and the cost replacing part of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date.

All repairs and maintenance expenditure is charged to surplus or deficit in the year in which the expense is incurred.

Disposals

A item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

When an item of property, plant or equipment is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the net sales proceeds and the carrying amount of the asset.

Depreciation

Depreciation is recognised as an expense in the reported surplus or deficit and measured on a diminishing value (DV) basis on all property, plant and equipment over the estimated useful life of the asset. The following depreciation rates have been applied at each class of property, plant and equipment:

Land and Buildings	0%
Leasehold Improvements	10% - 40%
Motor Vehicles	20% - 30%
Furniture and Fittings	10% - 67%
Computer Software & Equipment	25% - 67%

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining life of the improvement, whichever is shorter.

The residual value, useful life, and depreciation methods of property, plant and equipment is reassessed annually.

Computer software

Purchased computer software licenses are capitalised on the basis of the costs incurred to acquire and install the specific software. Subsequent expenditure is expensed as incurred. Costs associated with maintaining computer software, i.e. expenditure relating to patches and other minor updates as well as their installation, is expensed as incurred.

Disposals

Gains or losses on de-recognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and recognised in the surplus or deficit for the year.

(f) Leased assets

Leases where the Group assumes substantially all the risks and rewards incidental to ownership of the leased assets, are classified as finance leases. All other leases are classified operating leases.

Payments made under operating leases are recognised in the surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease. Associated costs, such as maintenance and insurance, are expensed as incurred.

(g) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity.

Financial instruments are comprised of trade debtors and other receivables, cash and cash equivalents, other financial assets, trade creditors and other payables, borrowings, and other financial liabilities.

Initial recognition and measurement

Financial assets and financial liabilities are recognised initially at fair value plus transaction costs attributable to the acquisition.

Derecognition of financial instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or if the Group transfers the financial asset to another party without retaining control or substantial all risks and rewards of the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Subsequent measurement financial assets

The subsequent measurement of financial assets depends on their classification, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition and re-evaluates this designation at each reporting date.



All financial assets held by the Group in the years reported have been designated into one classification, "loans and receivables", being non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counter-party will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counterparty and other shared credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group.

Subsequent measurement of financial liabilities

Trade payables and other borrowings are subsequently measured at amortised cost using the effective interest method.

(h) Employee entitlements

Short-term employee benefits

Employee benefits, previously earned from past services, that the Group expect to be settled within 12 months of reporting date are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to the reporting date and annual leave earned, but not yet taken at the reporting date.

(i) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of consideration received.

The Group assesses its revenue arrangements against specific criteria to determine if it is acting as the principal or agent in a revenue transaction. In an agency relationship only the portion of revenue earned on the Group's own account is recognised as gross revenue in the Statement of Comprehensive Revenue and Expense.

The following specific recognition criteria must be met before revenue is recognised:

Revenue from non-exchange transactions

A non-exchange transaction is where the Group either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

When non-exchange revenue is received with conditions attached, the asset is recognised with a matching liability. As the conditions are satisfied the liability is decreased and revenue recognised.

When non-exchange revenue is received with restrictions attached, but not requirement to return the asset if not deployed as specified, then revenue is recognised on receipt.

Condition stipulation - funds received are required to be used for a specific purpose, with a requirement to return unused funds.

Restriction stipulation - funds received are required to be used for a specific purpose, with no requirement to return unused funds.

Revenue from exchange transactions

An exchange transaction is where the Group either receives value from another entity and directly gives approximately equal in exchange, or gives value to another entity and directly receives approximately equal value in exchange.

Donations and grants

Donations and grant income is recognised as revenue when received and all associated obligations have been met. Where grants have been given for a specific purpose, or with conditions attached, income is not recognised until agreed upon services and conditions have been satisfied. Government grants relating to income are recognised as income over the periods necessary to



match them with the related services when performed. Grants received for which the requirements and services have not been met is treated as "income in advance" under current liabilities.

To the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the grant asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Group has satisfied these conditions.

Interest income

Interest income is recognised as it accrues, using the effective interest method.

Dividend income

Dividend income is recognised on the date that the Group's right to receive payments are established.

Rental income

Rental income arising from rental premises is accounted for on a straight-line basis over the lease term.

Donated services

The operations of the Group is reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure.

(j) Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. The Group has chosen not to capitalise borrowing costs directly attributable to the acquisition, construction or production of assets.

(k) Income tax

Due to its charitable status, the Group is exempt from income tax having fully complied with all statutory conditions for these exemptions.

(l) Goods and Services Tax (GST)

All amounts in these financial statements are shown exclusive of GST, except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

4. Significant accounting judgements, estimates and assumptions

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of the contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

(a) Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

Revenue recognition - non-exchange revenue (conditions vs. restrictions)



Classification of non-financial assets as cash generating or non-cash generating assets for the purposes of assessing impairment indicators and impairment testing.

The majority of property, plant and equipment held by the Group is classified as cash generating assets.

(b) Assumptions and estimation uncertainties

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Management based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

(c) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicator to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Group
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

(d) Changes in accounting estimates

There have been no changes in accounting estimates for the current reporting period.

	2023	2022
5. Revenue from grants, fundraising and donations		
Koha, Fundraising and Donations	10,100	-
St Marys Trust	160,000	80,000
Total	170,100	80,000
	2023	2022

6. Revenue from provision of goods and services

Department of Corrections	305,577	294,796
Ministry of Health	203,866	190,529
Ministry of Justice	453,095	375,748
Ministry of Social Development	1,864,664	1,795,339
New Zealand Police	85,833	306,667
Oranga Tamariki	2,042,431	1,053,079
Te Hiku	391,740	-
Te Iwi o Ngati Kahu Trust	322,061	582,417
Whangaia Nga Pa Harakeke	-	218,365
Total	5,669,267	4,816,940

	2023	2022
7. Depreciation, amortisation and impairment expenses		
Depreciation of property, plant and equipment	173,513	95,311
Total	173,513	95,311

	2023	2022
8. Cost of services provided		
Contract Services Expenses	1,412,472	1,464,203
Rent	361,418	306,263
Total	1,773,890	1,770,466

	2023	2022
9. Other overhead and administrative expenses		
Accountancy Fee	16,685	6,060
Audit Fee	1,138	18,316
Bank Charges	363	759
Cleaning	35,342	21,297
Computer Expenses	14,956	24,726
Consulting Expenses	12,438	1,800
Entertainment	2,538	-
Freight & Courier	1,464	-
General Expenses	864	11,636
Health and Safety	797	7,789
Hui Expense	7,843	6,913
Insurance	22,480	21,603
IRD Penalties	-	21
Low Value Assets	2,411	10,321
Lease Charges	4,619	4,365
Legal Expenses	7,534	9,268
Light, Power, Heating	27,256	17,485
Loss on sale of assets	1,523	3,906
Motor Vehicle Expenses	37,682	23,904
Office Amenities	7,740	-
Printing & Stationery	8,612	8,909
Programme Resource	19,086	38,467
Rates	346	1,185
Provision for Doubtful Debts	(61,908)	61,908
Repairs and Maintenance	15,806	17,020
Subscriptions	42,921	24,681
Telephone & Internet	27,998	23,614
Travelling Expenses	27,113	17,875
Trustees Governance	53,969	12,992
Total	339,618	396,818



	2023	2022
10. Finance income and costs		
Financing income		
Interest Income on Bank Deposits	50,483	2,107
Total Financing income	50,483	2,107
Financing expenditure		
IRD Use of Money Interest	-	2
Total Financing expenditure	-	2
	2023	2022
11. Other Income		
Depreciation Recovered	3,848	8,035
Dividends	303	394
Other Revenue	186,185	205
Total	190,336	8,634
	2023	2022
12. Cash and cash equivalents		
Cash at bank and in hand	2,064,732	2,795,033
Short-term investments	1,500,000	-
Total	3,564,732	2,795,033

Cash and cash equivalents consist of cash on hand, balances with banks, and investments in money market instruments. The carrying amount of cash and cash equivalents approximates their fair value.

	2023	2022
13. Receivables from non-exchange transactions		
Trade Debtors	271,224	959,078
Provision for Doubtful Debts	-	(71,194)
Interest Receivable	13,479	-
GST Receivable	180	69,603
Total	284,883	957,487

Trade debtors and other receivables are non-interest bearing and receipt is normally on 30 days terms. Therefore the carrying value of trade debtors and other receivables approximates its fair value.

As at 30 June 2022 and 2023, all overdue receivables have been assessed for impairment and appropriate allowances made. All receivables are subject to credit risk exposure.

14. Property, plant and equipment

Movements for each class of property, plant & equipment are as follows:

30 June 2023	Land	Buildings	Leasehold Improvements	Motor Vehicles	Furniture & Fittings	Computer Software & Equipment	Total
Gross carrying amount	202,040	197,960	818,222	204,646	95,183	28,140	1,546,190
Additions	-	-	99,133	204,304	17,766	20,635	341,838
Disposals	-	-	-	(43,261)	-	(200)	(43,461)
Closing Balance	202,040	197,960	917,355	365,689	112,948	48,575	1,844,567
Accumulated depreciation and impairment							
Net (Profit)/Loss on disposal	-	-	-	(2,724)	-	399	(2,324)
Depreciation for the year	-	-	83,904	53,728	19,426	16,457	173,513
Closing Balance	-	-	83,904	51,004	19,426	16,856	171,189
Carrying amount 30 June 2023	202,040	197,960	833,451	314,685	93,523	31,719	1,673,378

30 June 2022	Land	Buildings	Leasehold Improvements	Motor Vehicles	Furniture & Fittings	Computer Software & Equipment	Total
Gross carrying amount	-	-	52,494	297,310	57,132	30,146	437,081
Additions	202,040	197,960	777,661	-	49,763	19,723	1,247,148
Disposals	-	-	-	(46,858)	-	(2,071)	(48,928)
Closing Balance	202,040	197,960	830,155	250,452	106,895	47,799	1,635,300
Accumulated depreciation and impairment							
Net (Profit)/Loss on disposal	-	-	-	(6,200)	-	-	(6,200)
Depreciation for the year	-	-	11,933	52,007	11,712	19,659	95,311
Closing Balance	-	-	11,933	45,807	11,712	19,659	89,110
Carrying amount 30 June 2022	202,040	197,960	818,222	204,646	95,183	28,140	1,546,190

	2023	2022
15. Payables under exchange transactions		
Trade Creditors	154,979	591,008
Total	154,979	591,008

Trade creditors and other payables are non-interest bearing and normally settled on 30 day terms, therefore their carrying amount approximates their fair value.

	2023	2022
16. Employee Entitlements		
PAYE Accrual	-	14,485
Wages Accrual	60,235	37,558
Annual Leave Entitlements	82,059	136,381
Total	142,294	188,423

Short-term employee entitlements represent the Group's obligation to its current and former employees that are expected to be settled within 12 months of balance date. These mainly consist of accrued holiday entitlements at the reporting date.

	2023	2022
17. Income in Advance		
Ministry of Social Development	112,000	366,723
NZ Police (MDCAT)	124,167	174,880
Oranga Tamariki	-	521,861
Te Hiku	544,093	832,000
Total	780,260	1,895,464

Income in Advance represents contracts the Group has received payment for, but has yet to complete the contracted services.

18. Operating leases

Office Rent

The Trust has a lease for an office at Building 2, 19 Lambie Drive, Manukau (expiring 29 February 2024). The monthly payments are \$14,732.55 + GST.

	2023	2022
Non-cancellable operating leases are payable as follows:		
Less than one year	104,351	321,497
Between one and five years	-	210,744
More than five years	-	-
Total	104,351	532,242

The office was subleased to the following entities during the year:

- National Hauora Health Coalition - \$3,684 per month
- Te Iwi o Ngati Kahu - \$3,530 per month
- Barnardos - \$3,530 per month



Photocopy Lease

On 10 September 2019 the Trust entered into a photocopier lease with Fuji Xerox (expiring 29 October 2023). The monthly payments are \$425.50 + GST.

	2023	2022
Non-cancellable operating leases are payable as follows:		
Less than one year	1,957	5,872
Between one and five years	-	1,957
More than five years	-	-
Total	1,957	7,829

19. Financial instruments**(a) Carrying value of financial instruments**

The carrying amount of all material financial position assets and liabilities are considered to be equivalent to fair value.

Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.

(b) Classification of financial instruments

All financial assets held by the Group are classified as "loans and receivables" are carried at cost less accumulated impairment losses.

All financial liabilities held by the group are carried at amortised cost using the effective interest rate method.

(c) Classification of financial instruments

2023	Financial assets at fair value through surplus or deficit	Held-to- maturity investments	Loans and receivables	Available-for- sale financial assets	Financial Liabilities at amortised cost	Total
Financial assets						
Cash and cash equivalents	-	-	3,564,732	-	-	3,564,732
Trade debtors and other receivables	-	-	284,883	-	-	284,883
Other financial assets	-	-	-	-	-	-
Total	-	-	3,849,615	-	-	3,849,615
Financial liabilities						
Trade creditors and other payables	-	-	-	-	154,979	154,979
Loans and borrowings	-	-	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
Total	-	-	-	-	154,979	154,979

2022	Financial assets at fair value through surplus or deficit	Held-to- maturity investments	Loans and receivables	Available-for- sale financial assets	Financial Liabilities at amortised cost	Total
Financial assets						
Cash and cash equivalents	-	-	2,795,033	-	-	2,795,033
Trade debtors and other receivables	-	-	957,487	-	-	957,487
Other financial assets	-	-	-	-	-	-
Total	-	-	3,752,520	-	-	3,752,520
Financial liabilities						
Trade creditors and other payables	-	-	-	-	591,008	591,008
Loans and borrowings	-	-	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
Total	-	-	-	-	591,008	591,008

20. Capital Commitments

The Group has no capital commitments at balance date (2022: Invoice 2232 from Craig Maisey Builders and Glass Limited for final fit out claim of \$84,382 (including GST) due by 30 November 2022).

21. Contingent assets and contingent liabilities

The Group has no contingent assets or contingent liabilities at balance date (2022: Nil).

22. Post Balance Date Events

There were no known significant events post balance date that have effected the amounts disclosed in these financial statements (2022: Nil).

23. Related party transactions

Related party transactions arise when an entity or person(s) has the ability to significantly influence the financial and operating policies of the entity.

The Group has a related party relationship with its Trustees and other key management personnel.

Nature of Related Party Relationships

Related Party	Relationship
Lyndon Drake Consulting Limited	Common Trustee
St Marys Trust	Common Interest Group
Te Hui Amorangi Ki Te Tai Tokerau Trust Board	Common Trustees
Te Whare Ruruahu o Meri Foundation Trust	Subsidiary

Te Iwi o Ngati Kahu Trust, Te Kahui o Mana Ririki Trust & Te Whanau Rangimarie are no longer related parties of the Group.

Transactions with Related Parties

The following transactions were carried out with related parties:

	2023	2022
(a) Receipts		
Donations		
St Marys Trust	160,000	80,000
Total receipts from related parties	160,000	80,000
	2023	2022
(b) Purchase of goods and services		
Grants		
Te Hui Amorangi Ki Te Tai Tokerau Trust Board	100,000	457
Te Whare Ruruahu o Meri Foundation	1,009,445	754,304
Rent		
Te Whare Ruruahu O Meri Foundation	80,000	-

	2023	2022
Trustees Governance		
Lyndon Drake Consulting Limited	40,469	-
Total purchase of goods and services from related parties	1,229,914	754,761

	2023	2022
(c) Payables and Receivables balances		
Related Party Payables balances		
Lyndon Drake Consulting Limited	-	766

(d) Key management compensation

The Group has a related party relationship with its key management personnel. Key management personnel include the Senior Management.

	2023	2022
Key management personnel compensation includes the following expenses:		
Salaries and other short-term employee benefits	213,602	153,490
Number of persons recognised as key management personnel	2	1