

Annual Report

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau
For the year ended 30 June 2018

Prepared by Making Sense Limited

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Compilation Report

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau For the year ended 30 June 2018

Compilation Report to the Trustees of Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau .

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau for the year ended 30 June 2018.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Making Sense Limited

Auckland

Dated: 14 August 2018

Entity Information

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau For the year ended 30 June 2018

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

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau also known as Te Whanau Rangimarie is a Maori not for profit Trust that provides specialist family violence social services to the community in the Counties Manukau geographical area.

The organisation was founded in the early 1980's due to the high need for Maori programme providers required to assist with the growing statistics of Maori and family violence. The organisation exists to support the community by offering prevention and intervention services that address family violence and social service needs.

Legal Name of Entity

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau

Entity Type and Legal Basis

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau is a registered Charitable Trust

Registration Number

Organisation Number: 602118. Charities Number: CC44789

Entity's Purpose or Mission

Mission: "Me mahi whakakotahi mo te ora me whakaruruhau o nga tamariki me nga whanau" (Working together for the safety and wellbeing of children and families). Working to improve the social issues, health and well being of families by supporting them towards positive changes, focusing on the South Auckland region of the greater Auckland area.

Entity Structure

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau was incorporated under the Charitable Trust Act 1957 on the 15th day of December 1993. Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau was registered as a charitable entity under the Charities Act 2005 on 30 July 2010.

Main Sources of Entity's Cash and Resources

Funded by government contracts.

Main Methods Used by Entity to Raise Funds

Funded by government contracts.

Entity's Reliance on Volunteers and Donated Goods or Services

We have no volunteers at this time. Goods are donated from Kiwi Harvest, Whaea Power, Countdown and Auckland City Mission to support the families we provide services to. The organisation and services are not reliant on these donated goods, the goods are complimentary to the service.

Physical Address

2 Cameo Court Road

Mangere

Auckland 2024

Postal Address

PO Box 43264

Mangere

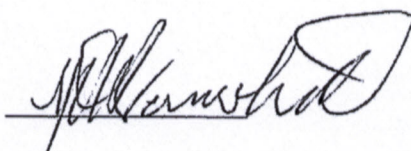
Auckland 2153

Approval of Financial Report

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau
For the year ended 30 June 2018

The Trustees are pleased to present the approved financial report including the historical financial statements of Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau for year ended 30 June 2018.

APPROVED



Yvonne Hinengaru Rauwhero

Chairperson

Date 24. Sept. 2018

Statement of Service Performance

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau For the year ended 30 June 2018

Description of Entity's Outcomes

"Me mahi whakakotahi, mo te ora, me whakaruruhau, o te whanau"

"Working together, for the safety and well-being of all people"

The purpose of the Trust is to:

- Provide social, economic, education, health and cultural support services from a Tikanga Maori philosophy for persons that require advocacy and support and may be at risk of harm or harming and/or at risk of homelessness or are homeless.
- Ensure services offer a whole of whanau approach that is child focused and addresses the holistic needs of the whanau.
- Provides services and education courses aimed at supporting individual and whanau plans towards improved safety, well-being and positive life changes.

To achieve the purpose of the Trust, a variety of education courses are provided internally and partnerships are formed with external providers for specialist services outside of our scope.

The Trust also offers an emergency transitional housing service as well as a Women's safe house.

In addition, social work advocacy and support services are provided by the Trust to support with improving overall safety and well-being for individuals and families.

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

	Actual This Year	Actual Last year
Number of referrals received for social advocacy and support services	330	237
Number of people who accessed and were supported with housing services	Adult: 65 Children: 70	Adult: 83 Children: 103
Number of houses provided by TWR to support improved housing conditions	3	2
Number of referrals received for education courses that aim to improve safety and/or well-being	Adult: 316 Children: 34	Adult: 266 Children: 25
Number of staff provided that aim improve safety and/or well-being	8 FTE 1 PTE	7

Additional Output Measures

A total of 49 families including 65 adults and 70 children accessed the emergency transitional housing service and Women's Safe House. The families were all supported into social housing; to private rental and returning to whanau and friends.

Of the 330 referrals received advocacy and support services, 70% or more engaged and supported with needs assessment and supporting plans.

Of the 316 adults and 34 children who were referred to education courses here is some examples of feedback received:
"I am so happy that I came and completed the programme. The skills I learnt helps me a lot with dealing with myself to walk away and clam down. The skills are good at home and at work.

The programme is great - respect for everyone in the group when they talk. It has helped me and my family." (ML). "This programme has helped me identify certain issues and given me skills to overcome them and be a better role model for my tamariki and whanau.

I felt safe and open in the group to share and express similar situations to the group and could relate to other people's situations." (RF)

"At the start I thought I couldn't learn anything from the programme, but to my amazement i've learnt a lot and benefitted from the programme, it gave me a new view of life.

The programme gave me a chance to express my deepest thoughts and Rima and the programme helped me change my Core Beliefs and view of life." (RS)

"The programme has helped me in many ways to be calm and to make clear decisions. This programme is a good source of family outside of your family." (OT)

"Very good programme, learnt a lot of things that I didn't understand why I would get violent at times. My core beliefs are something new i've learnt that I did not know I had and for me to change my core belief to being violent free has been a success in my life. THANK YOU.

I would recommend this programme to friends and family who are going through the same situation." (LK)

Additional Information

Statement of Financial Performance

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau

For the year ended 30 June 2018

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

The entity is funded by government contracts. The costs of running this operation are shown in the breakdown below.

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	727,556	503,248
Revenue from providing goods or services	1	74,649	102,560
Interest, dividends and other investment revenue	1	1,217	1,200
Other revenue	1	2,609	(8,202)
Total Revenue		806,031	598,807
Expenses			
Volunteer and employee related costs	2	427,478	375,643
Costs related to providing goods or service	2	157,096	149,802
Grants and donations made	2	100	200
Total Expenses		584,674	525,645
Surplus/(Deficit) for the Year		221,357	73,162

This statement has been prepared with Audit engagement completed, and should be read in conjunction with the attached compilation report and Audit Report

Statement of Financial Position



Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau As at 30 June 2018

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

The entity owns a property, vehicles, office equipment, furniture and fittings. The biggest liability is mortgage to the ASB.

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Bank accounts and cash	3	358,362	197,202
Debtors and prepayments	3	69,937	402
Other Current Assets	3	(187)	(343)
Total Current Assets		428,113	197,261
Non-Current Assets			
Property, Plant and Equipment	5	584,370	581,448
Other non-current assets		1,800	-
Total Non-Current Assets		586,170	581,448
Total Assets		1,014,282	778,709
Liabilities			
Current Liabilities			
Creditors and accrued expenses			
Trade payables		10,711	4,991
PAYE		8,628	4,765
Goods and services tax		20,199	(9,851)
Total Creditors and accrued expenses		39,538	(96)
Unused donations and grants with conditions			
Unused Donations and Grants with Conditions	4	-	23,000
Total Unused donations and grants with conditions		-	23,000
Other current liabilities	4	33,017	26,128
Total Current Liabilities		72,555	49,032
Non-Current Liabilities			
Other non-current liabilities	4	54,875	64,182
Total Non-Current Liabilities		54,875	64,182
Total Liabilities		127,430	113,213
Total Assets less Total Liabilities (Net Assets)		886,853	665,496
Accumulated Funds			
Asset revaluation reserve	6	437,010	437,010
Accumulated surpluses or (deficits)	6	449,843	228,486
Total Accumulated Funds		886,853	665,496

This statement has been prepared with review engagement completed, and should be read in conjunction with the attached compilation report and Audit Report

Statement of Financial Position

Chairperson: [Signature]
Date: 24th Sept. 2018

Treasurer: [Signature]
General Manager
Date: 24/09/18

This statement has been prepared with review engagement completed, and should be read in conjunction with the attached compilation report and Audit Report

Statement of Cash Flows

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau
For the year ended 30 June 2018

'How the entity has received and used cash'

The entity received quarterly funds from the Government contracts. Cash received is spent based on the approved budget prepared at the beginning of the financial year.

Account	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	727,556	526,248
Receipts from providing goods or services	0	104,975
Grants & Contracts plus this year Income in Advance less last year Income in Advance	-19,686	0
Interest, dividends and other investment receipts	1,217	1,200
Cash receipts from other operating activities	2,609	-8,202
GST	30,050	11,969
Payments to suppliers and employees	-564,452	-529,243
Donations or grants paid	-100	-200
Total Cash Flows from Operating Activities	177,194	106,747
Cash flow from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	0	0
Payment to acquire property, plant and equipment	-6,728	-500
Capital repaid to owners or members	0	0
Cash flows from other investing and financing activities	-9,306	-8,220
Total Cash Flows from Investing and Financing Activities	-16,034	-8,720
Net Increase/(Decrease) in Cash	161,160	98,027
Cash Balances		
Cash and cash equivalents at beginning of period	197,202	99,175
Cash and cash equivalents at end of period	358,362	197,202
Net change in cash for period	161,160	98,027

This statement has been prepared with review engagement completed, and should be read in conjunction with the attached compilation report and Audit Report

Statement of Accounting Policies

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau For the year ended 30 June 2018

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Tier 2 PBE Accounting Standards Applied

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau engaged the service of a registered valuer for the purpose of revaluation of its property on Robertson Road. For future valuation, Quotable NZ values will be used.

Changes in Accounting Policies

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

Notes to the Performance Report

Te Roopu O Te Whanau Rangimarie O Tamaki Makaurau For the year ended 30 June 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Aunties	10,500	-
Unconditional Donations	827	-
Department of Correction	-	6,510
MoJ grants	198,853	101,420
MSD	440,701	395,318
MSD FACs	20,037	-
MVCOT	56,638	-
Total Donations, fundraising and other similar revenue	727,556	503,248
Revenue from providing goods or services		
AA Rent Received/Refunded	29,332	30,560
MSD Rental	-	28,977
RR Rent Received/Refunded	22,885	19,659
WR Rent Received/Refunded	22,431	23,364
Total Revenue from providing goods or services	74,649	102,560
Interest, dividends and other investment revenue		
Dividend Income	1,217	1,200
Total Interest, dividends and other investment revenue	1,217	1,200
Other revenue		
Income for Service	-	2,709
Miscellaneous	2,609	(10,910)
Total Other revenue	2,609	(8,202)
	2018	2017

2. Analysis of Expenses

Volunteer and employee related costs		
MOJ - Salary	50,265	40,800
MSD - wages and salary	377,213	334,843
Total Volunteer and employee related costs	427,478	375,643
Costs related to providing goods or services		
Accountancy	15,600	15,900
Audit fees	3,840	2,070
Bank charges	70	118
Catering	867	-
Depreciation	3,797	4,018
Gain/(loss) on disposal of asset	10	-
General purchase	5,448	2,278
Hireage	850	-

Insurance - content	-	2,072
Insurance - liability	2,540	2,704
Insurance - property	2,270	826
Insurance - vehicle	1,750	2,072
Interest Expense	3,273	4,190
MOJ - contract	-	904
MSD - ACC	866	974
MSD - catering	944	1,637
MSD - computers	3,560	5,094
MSD - contract	-	2,375
MSD - electricity	7,916	9,415
MSD - general purchase	952	3,972
MSD - petrol	10,470	9,163
MSD - printing and stationery	1,535	2,974
MSD - rental	46,582	47,034
MSD - repairs and maintenance	10,890	5,501
MSD - subscription	4,496	1,921
MSD - supervision	4,025	4,806
MSD - telecommunications	8,786	8,698
MSD - training and seminar	5,556	2,025
MSD - travel	229	52
MSD - vehicle & maintenance	4,474	4,741
Printing & Stationery	347	-
Postage and freight	7	-
Property Manager	1,245	981
Rates	1,907	1,287
Rent paid	783	-
Repairs and maintenance	75	-
Travel and accommodation - international	963	-
Vouchers	174	-
Total Costs related to providing goods or services	157,096	149,802

Grants and donations made

Koha	100	200
Total Grants and donations made	100	200

2018 2017

3. Analysis of Assets**Bank accounts and cash**

ASB - 00	358,362	197,202
Total Bank accounts and cash	358,362	197,202

Debtors and prepayments

Accounts Receivables - Joy James	-	402
Accounts Receivable - Emergency Housing	20,519	-
Trade Receivable	49,418	-
Total Debtors and prepayments	69,937	402

Other current assets

ASB credit card - Aneta Rangir	(187)	(343)
Total Other current assets	(187)	(343)

2018 2017

4. Analysis of Liabilities**Creditors and accrued expenses**

GST	20,199	(9,851)
PAYE Tax Payable	8,628	4,765
Trade Creditors	10,711	4,991
Total Creditors and accrued expenses	39,538	(96)

Unused donations and grants with conditions

MSD FAC	-	23,000
Total Unused donations and grants with conditions	-	23,000

Other current liabilities

Provision for Annual Leave	33,017	26,127
Rounding	-	-
Total Other current liabilities	33,017	26,128

Other non-current liabilities

ASB Loan (secured)	54,875	64,182
Total Other non-current liabilities	54,875	64,182

2018 2017

5. Property, Plant and Equipment**Buildings**

Building - at cost	52,000	52,000
Building revaluation	83,550	83,550
Less Accumulated Depreciation - Building	(30,618)	(29,263)
Total Buildings	104,932	106,287

Land

Land - at cost	284,000	284,000
Land revaluation	185,450	185,450
Total Land	469,450	469,450

Motor Vehicles

Vehicles owned	54,479	56,435
Accumulated depreciation - vehicles owned	(53,130)	(54,463)
Total Motor Vehicles	1,350	1,972

Office Furniture and Equipments

Office Furniture and Equipments owned	47,584	41,359
Accumulated depreciation - office furniture and equipments owned	(41,068)	(40,035)
Total Office Furniture and Equipments	6,516	1,324

Furniture and Fittings

Furniture and Fittings owned	70,822	70,319
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	2018	2017
Accumulated depreciation - furniture and fittings owned	(68,700)	(67,905)
Total Furniture and Fittings	2,122	2,414
Total Property, Plant and Equipment	584,370	581,448

No land and buildings revaluation done in 2018. The last revaluation surplus on revalued land and buildings is \$ 605,000.00 as of 31 May 2016.

Significant Donated Assets Recorded

Nil.

Significant Donated Assets - Not Recorded

There have been no significant donated assets - Not Recorded as at 30 June 2018.

	2018	2017
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	665,496	592,399
Prior year adjustment	-	(66)
Accumulated surpluses or (deficits)	221,357	73,162
Total Accumulated Funds	886,853	665,496
Total Accumulated Funds	886,853	665,496
	2018	2017

7. Breakdown of Reserves

Asset revaluation reserve for 42 Robertson Road: \$437,000.00. (2016: \$437,000.00)

8. Commitments

There are no commitments as at 30 June 2018 (2017: nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2018 (2017: nil).

	2018	2017
10. Assets Used as Security for Liabilities		
Security 1		
Nature and amount of borrowing	54,875	63,504
Nature and amount of asset used as security	605,000	605,000
Total Security 1	659,875	668,504

11. Assets Held on Behalf of Others

There are no assets held on behalf of others as at 30th June 2018. (2017: nil)

12. Related Parties

There were no transactions involving related parties during the financial year.

13. 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 (2017: nil).

14. Ability to Continue Operating

The nature of the organisation is that it is reliant on the continued support of its funding bodies. The management is confident of receiving this ongoing support, and accordingly has adopted the going concern assumption, in the preparation of these financial statements

15. Correction of Errors

There are no correction of errors. (2017: nil)

Additional Information

There is no additional information.

INDEPENDENT ACCOUNTANT'S REPORT TO THE TRUSTEES OF TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAURAU TRUST

We have reviewed the Entity Information and Statement of Service Performance included in the performance report of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAURAU TRUST, for the year ended 30 June 2018, on pages 4 - 8.

Review Conclusion

Based on our review, nothing material has come to our attention that requires reporting to you. In our opinion we believe that for the year ended 30 June 2018, the reviewed non-financial information of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAURAU TRUST on pages 4 to 9 do present fairly, in all material respects:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are suitable in the statement of service performance;
- b) and the entity information,

in accordance with the PBE SFR T 3 NZASB standards, and the EG A1 Explanatory Guide.

Restriction on responsibility

This report is made solely to the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our limited assurance work has been undertaken so that we might state to the governance those matters we are required to state to them in an accountant'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 governance as a body, for our assurance work, for this report, or for the opinions we have formed.

Responsibilities of the Governance

The Governance of the TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAURAU TRUST are responsible on behalf of the entity –

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) The preparation & fair presentation of the entity information and statement of service performance

in accordance with the PBE SFR T 3 NZASB standards, and along with such internal control as the governance determine is necessary, to enable the preparation and fair presentation for the year ended 30 June 2018, that is free from material misstatement, whether due to fraud or error.

Reviewer's responsibilities

Our responsibility is to express a conclusion on the accompanying non-financial information that are required to be prepared by the governance in accordance with the Public Benefit Entity Simple Format Reporting tier 3 [PBE SFR T3] accrual accounting standards issued in NZ by the NZ Accounting Standards Board [NZASB], under the Financial Reporting Act 2013.

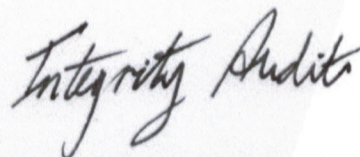
We conducted our review in accordance with the International Standard on Assurance Engagements ISAE (NZ) 3000, Assurance Engagements other than the Audits or Reviews of Historical Financial Information. ISAE (NZ) 3000 requires us to conclude whether anything has come to our attention that causes us to believe that the non-financial information, taken as a whole, are not prepared in all material respects, in accordance with the applicable financial reporting framework. These standards also requires us to comply with the relevant ethical requirements of PES 1 *Code of Ethics for Assurance Practitioners*.

We are also required to apply the explanatory guides EG Au 1&9.

A review of the non-financial Entity Information and Statement of Service Performance in accordance with ISAE (NZ) 3000 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with ISAE (NZ) 3000. Accordingly we do not express an audit opinion on the entity information and service performance statement.

Other than in our capacity as assurance practitioner we have no other relationship with, or interests in, TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAURAU TRUST.



Integrity Audit
Chartered Accountants
East Tamaki, Auckland
24 September 2018

INDEPENDENT AUDITOR'S REPORT

To TRUSTEES of the TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU for the year ended 30 June 2018

Report on the Financial Statements

Unqualified Opinion

We have audited the financial statements contained in the performance report of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU on pages 9 to 18, which comprise the statement of financial position as at 30 June 2018, the statement of financial performance, statement of cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion, the financial statements on pages 10 to 19 present fairly the financial position of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU as at 30 June 2018 and its financial performance and cash flows for the year ended on that date in accordance with the requirements of Public Benefit Entity Simple Format Reporting – [PBE-SFR-A] (Not-For-Profit) [NFP] Accrual issued in New Zealand (NZ) by the NZ Accounting Standards Board relevant to reporting financial position, financial performance and cash flows.

Basis for Unqualified Opinion

We conducted our audit in accordance with International Standards on Auditing (NZ ISAs). Our responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no

other relationship with, or interests in, TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU.

Restriction on responsibility

This report is made solely to the trustees, as the governance, in accordance with section 42F of the Charities Act 2005, and the entity's constitutional requirements. 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.

Other Information

The governance board is responsible for the other information being the entity information and statement of service performance. No assurances on the other information are engaged by us. Our audit opinion on the financial statements does not cover any assurance of the other information.

Governance Board Responsibility for the Financial Statements

The governance board is responsible for determining that the PBE-SFR-A NFP framework is acceptable in the entity's circumstances, for the preparation of financial statements, and for such internal control as the governance board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trust board is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We are also required to apply the explanatory guide EG Au 1 & 9.

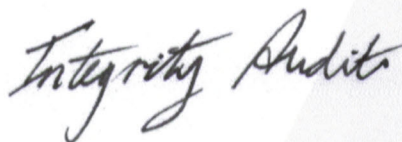
As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- conclude on the appropriateness of the use of the going concern basis of accounting by the board. Based on the audit evidence obtained, no material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. Our

conclusions are based on the audit evidence obtained up to the date of our auditor's report, and no assurances are provided for any future events or conditions which may cause the entity to cease to continue as a going concern.

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by governance.

We communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Integrity Audit
Chartered Accountants
East Tamaki, Auckland
24 September 2018