



**TE ROOPU O TE WHĀNAU
RANGIMARIE O TAMAKI MAKAUURAU**

ANNUAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2019**

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Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau

Entity Information

For the year ended
30 June 2019

INTEGRITYAUDIT

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

Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau also known as Te Whānau Rangimarie is a Maori not for profit Trust that provides specialist family harm and social services, women's safe housing and transitional housing 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 and short term housing to meet immediate housing needs.

Legal Name of Entity

Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau

Entity Type and Legal Basis

Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau registered as a Charitable Trust, 15 December 1993

Registration Number

Organisation Number: 602118

Charities Number: CC44789

NZ Business Number: 9429042847137

Entity's Purpose

The purpose of the Trust is to provide housing to those that are homeless or require safe housing, provide social support and advocacy to those that require advocacy and support, educate and train people, particularly in life changing education such as safety, non-violence and parenting courses, about safety, well-being, future aspirations and goals and options for employment and career development.

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.

Main Methods Used by Entity to Raise Funds

Predominantly funded by government contracts and supported by The Aunties.

Entity's Reliance on Volunteers and Donated Goods or Services

We have no volunteers at this time.

Goods are donated from The Aunties, Kiwi Harvest, Auckland City Mission, Shine and the community to support the families we provide services to.

Services have been volunteered by Help Tank and Auckland City Council.

The organisation and services are not reliant on these donated goods or volunteer services these are complimentary to the service.

Physical Address

2 Cameo Court Road

Mangere

Auckland 2024

Postal Address

PO Box 43264

Mangere

Auckland 2153

Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau
Approval of Financial Report
For the year ended
30 June 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau for year ended 30 June 2019.

APPROVED

Yvonne Hinengaru Thompson-Rauwhero

Chairperson

Date 6/11/19

Te Roopu o Te Whānau Rangimarie o Tamaki Makaurau

Statement of Service Performance

For the year ended

30 June 2019



VISION

All people live in healthy, safe and loving homes.

VALUES

WHANAUNGATANGA, TŪHONONGA - Building rapport with whānau and working together as a whānau protecting, trusting and looking after each other.

MANAAKI TANGATA - Working with respect and generosity by being kind and supporting each other and whanau through listening, trusting and protecting.

AROHA, KOHARATIA - Working with love, passion, empathy and being non judgemental.

TIKA - Working with integrity and accountability.

MOEMOEĀ - Incorporating all values together to support whānau resilience

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual*	Budget	Actual*
	This Year	This Year	Last Year
Number of referrals received for social advocacy and support services	268	289	330
Number of people who accessed and were supported with housing services	Families: 52 Adults: 66 Children: 92	49 Families	Families: 49 Adults: 65 Children: 60
Number of places for housing at one time provided by TWR to support improved housing conditions	15	15	9
Number of referrals received for education courses that aim to improve safety and / or well-being	Adults: 228 Children: 43	194	Adults: 253 Children: 34
Number of staff provided that aim to improve safety and/or well-being	8 FTE 1 PTE		7



<p>Additional Output Measures:</p>	<p>A total of 52 families including 66 adults and 92 children accessed the emergency transitional housing service and women's safe house. The families were all supported into social housing; private rentals and returning to whanau and friends.</p> <p>Of the 266 referrals received for advocacy and support services, 91% or more engaged and were supported with needs assessment and supporting plans.</p> <p>Of the 228 adults and 43 children who were referred to education courses here are some examples of feedback received:</p>
<p>Feedback:</p>	<p>"The programme has helped me to see life differently and how it helped me to be a better person. The way the programme was presented was simple and I can understand it clearly and I felt respected in the group." (MK)</p> <p>"The programme has helped me think about what kind of behaviour I can improve on. This programme has helped me stop drinking and making wise choices in life and the future. It's a place where you want to be after having a stressful day at work and home." (TK)</p> <p>"Because this is the first time I have attended a programme of this nature, I can't honestly offer any suggestion, but know this, If I had known of these programmes earlier and the value of them, I would have attended years ago. Great programme from a fathers perspective. Programme content is great, class and open conversation makes it very addictive which is also great. Facilitator covers all from a realistic perspective on all counts." (FM)</p> <p>"I learnt how to protect my family by bringing the good stuff in and leave the bad stuff out. Before we always were not understanding each other in most of things but when I learn the toolbox I can communicate with her a lot." (TT)</p>

Te Roopu o Te Whānau Rangimarie o Tamaki Makaurau

Statement of Financial Performance
"How was it funded?" and "What did it cost?"
For the year ended
30 June 2019

INTEGRITY AUDIT

	Actual This Year \$	Budget This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	14,190	24,516	727,556
Revenue from providing goods or services	1,007,383	706,107	74,649
Interest, dividends and other investment revenue	1,652	1,200	1,217
Other revenue	-		2,609
Total Revenue	1,023,226	731,823	806,031
Expenses			
Volunteer and employee related costs	448,807	512,276	427,478
Costs related to providing goods or services	307,222	218,347	157,096
Grants and donations made	961	1,200	100
Total Expenses	756,990	731,823	584,674
Surplus/(Deficit) for the Year	266,235	-	221,357

Te Roopu o Te Whānau Rangimarie o Tamaki Makaurau

Statement of Financial Position

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

As at
30 June 2019

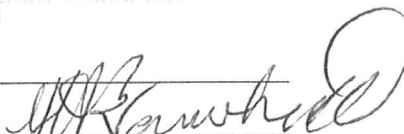
INTEGRITY AUDIT

	Actual This Year \$	Actual Last Year \$
Assets		
Current Assets		
Bank accounts and cash	556,864	358,362
Debtors and prepayments	3,866	71,737
Total Current Assets	560,730	430,099
Non-Current Assets		
Property, plant and equipment	621,058	584,370
Total Non-Current Assets	621,058	584,370
Total Assets	1,181,788	1,014,469
Liabilities		
Current Liabilities		
Creditors and accrued expenses	3,801	10,898
Employee costs payable	(5,736)	8,628
Goods and services tax	21,677	20,199
Other current liabilities	29,478	33,017
Total Current Liabilities	49,220	72,742
Non-Current Liabilities		
Loans	-	54,875
Total Non-Current liabilities	-	54,875
Total Liabilities	49,220	127,616
Total Assets less Total Liabilities (Net Assets)	1,132,569	886,853
Accumulated Funds		
Capital contributed by owners or members	10	10
Accumulated surpluses or (deficits)	695,559	449,843
Reserves	437,000	437,000
Total Accumulated Funds	1,132,569	886,853

Date
Signature
Name
Position

6/11/19

Aneta Rangirangi
CEO


Yvonne Hinengaru Thompson-
Chairperson

Te Roopu o Te Whānau Rangimarie o Tamaki Makaurau
Statement of Cash Flows
"How the entity has received and used cash"
For the year ended
30 June 2019

INTEGRITYAUDIT

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Receipts from providing goods or services	1,201,335	864,623
Interest, dividends and other investment receipts	1,652	1,217
Cash was applied to:		
Payments to suppliers and employees	812,405	600,183
Donations or grants paid	100,477	57,761
Net Cash Flows from Operating Activities	290,105	207,896
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	92,113	5,753
Receipts from the sale of investments		
Proceeds from loans borrowed from other parties		
Capital contributed from owners or members		
Cash was applied to:		
Payments to acquire property, plant and equipment	56,063	8,674
Payments to purchase investments	-	21,917
Repayments of loans borrowed from other parties	54,875	
Capital repaid to owners or members		
Net Cash Flows from Investing and Financing Activities	(18,825)	(24,838)
Other cash item from financing activities	72,778	21,554
Net Increase / (Decrease) in Cash	198,502	161,504
Opening Cash	358,362	196,858
Closing Cash	556,864	358,362
This is represented by:		
Bank Accounts and Cash	556,864	358,362

Te Roopu o Te Whānau Rangimarie o Tamaki Makaurau
Statement of Accounting Policies
For the year ended
30 June 2019



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.

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.

Te Roopu O Te Whānau Rangimarie O Tamaki Makaurau

Note to the Performance Report

For the year ended

30 June 2019

INTEGRITY AUDIT

	2019	2018
1. Analysis of Revenue		
REVENUE		
Donations, fundraising and other similar revenue		
Aunties	14,000	10,500
Unconditional Donations	190	827
Total Donations, fundraising and other similar revenue	14,190	11,327
Revenue from providing goods or services		
Government Funding	908,003	716,229
Rent Received	99,380	74,649
Total Revenue from providing goods or services	1,007,383	790,878
Interest, dividends and other investment revenue		
Dividend Income	1,652	1,217
Total Interest, dividends and other investment revenue	1,652	1,217
Other revenue		
Miscellaneous		2,609
Total Other revenue	0	2,609
TOTAL REVENUE	1,023,226	806,031

	2019	2018
2. Analysis of Expenses		
EXPENSES		
Cost of sales		
Volunteer and employee related costs		
Staff amenities	12	0
Wages and Salaries	448,795	427,478
Total Volunteer and employee related costs	448,807	427,478
Costs related to providing goods or services		
ACC levies	1,027	866
Accountancy	13,216	15,600
Advertising & Promotions	300	0
Audit fees	3,150	3,840
Bank charges	77	70
Catering	438	1,810
Depreciation	17,120	3,797
Electricity	11,869	7,916
Entertainment	1,827	0
Furnishings	6,071	0
Gain/(loss) on disposal of asset	491	10
General purchase	2,733	6,400
Health and Safety	1,306	0
Hireage	256	850
Hui expenses	2,008	0
Information and Technology	981	0
Insurances	2,906	6,561
Interest Expense	579	3,273
Memberships	1,838	0
Parking	105	0

Petrol	14,950	10,470
Postage and freight	163	7
Printing & Stationery	1,840	1,882
Professional development	1,505	5,556
Programme and resources	11,238	0
Property Management	673	1,245
Rates	1,513	1,907
Rent paid	161,428	47,365
Repairs and maintenance	17,285	10,965
Security	363	0
Subscriptions	6,119	8,056
Supervision	3,144	4,025
Telecommunications	9,027	8,786
Travel and accommodation - national	2,244	1,193
Vehicles & maintenance	5,037	4,474
Vouchers	435	174
Water Rates	1,962	0
Total Costs related to providing goods or services	307,222	157,096

Grants and donations made

Koha	961	100
Total Grants and donations made	961	100

TOTAL EXPENSES **756,990** **584,674**

Account	2019	2018
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3. Analysis of Assets

ASSETS

Bank

Bank accounts and cash

ASB - 00	556,864	358,362
Total Bank accounts and cash	556,864	358,362

Total Bank	556,864	358,362
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Current Assets

Debtors and prepayments

Accounts Receivables - Emergency Housing	0	20,519
Bond	1,800	1,800
Trade Receivable	2,066	49,418
Total Debtors and prepayments	3,866	71,737

Total current assets	560,730	430,099
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4. Property, Plant and Equipment

Non Current Assets

Buildings

Buildings at cost	52,000	52,000
Building revaluation	83,550	83,550
Accumulated depreciation - buildings	(34,843)	(30,618)
Total Buildings	100,707	104,932

Land

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

Motor Vehicles

Motor vehicles at cost	52,812	54,479
Accumulated depreciation - vehicles owned	(31,835)	(53,130)
Total Motor Vehicles	20,977	1,350

Office Furniture and Equipments**INTEGRITY AUDIT**

Office Furniture and Equipments owned	34,656	47,584
Accumulated depreciation - Office Furniture and Equipments owned	(30,311)	(41,068)
Total Office Furniture and Equipments	4,346	6,516

Furniture and Fittings

Furniture and Fittings owned	60,744	70,822
Accumulated depreciation - furniture and fittings owned	(35,165)	(68,700)
Total Furniture and Fittings	25,579	2,122

Total Property, Plant and Equipment	621,058	584,370
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Total non current assets	621,058	584,370
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TOTAL ASSETS	1,181,788	1,014,469
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Account	2019	2018
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5. Analysis of Liabilities**Current Liabilities****Creditors and accrued expenses**

ASB credit card - Aneta Rangir	1451	187
Trade Creditors	2,350	10,711
Total Creditors and accrued expenses	3,801	10,898

Employee costs payable

PAYE Tax Payable	(5,736)	8,628
Total Employee costs payable	(5,736)	8,628

Goods and services tax

GST	21,677	20,199
Total Goods and services tax	21,677	20,199

Other current liabilities

Provision for Annual Leave	29,477	33,017
Total Other current liabilities	29,478	33,017

Total current liabilities	49,219	72,742
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Other non-current liabilities

ASB Loan (secured)	0	54,875
Total Other non-current liabilities	0	54,875

Total non-current liabilities	0	54,875
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TOTAL LIABILITIES	49,219	127,616
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NET ASSETS	1,132,569	886,853
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Account	2019	2018
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No land and buildings revaluation done in 2019. The last revaluation surplus on revalued land and buildings was dated 31 May 2016 by registered valuer *Simon Bryant* of the firm *QV Auckland*. The revaluation surplus on revalued land and buildings is \$ 605,000.00 as of 31 May 2016.

Nil

There have been no significant donated assets - Not Recorded as at 30 June 2019.

Account	2019	2018
6. Equity		
Accumulated Funds		
Capital contributed by owners or members		
Trust capital	10	10
Total Capital contributed by owners or members	10	10
Accumulated surplus or (deficits)		
Current year earnings	266235	221357
Current year surplus/deficit	(45,645)	(45,645)
Prior year adjustment	(66)	(66)
Retained earnings	475034	274196
Total Accumulated surplus or (deficits)	695559	449843
Reserves		
Asset revaluation reserve	437000	437000
Total reserves	437000	437000
Total Accumulated Funds	1,132,569	886,853
TOTAL EQUITY	1,132,569	886,853

Account	2019	2018
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7. Breakdown of Reserves

Asset revaluation reserve for 42 Robertson Road: \$437,000.00. (2018: \$437,000.00)

8. Commitments

There are no commitments as at 30 June 2019 (2018: nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019. (2018: nil).

10. Assets Held on Behalf of Others

There are no assets held on behalf of others as at 30 June 2019. (2018: nil)

11. Related Parties

There were no transactions involving related parties during the financial year. (2018: nil)

12. 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. (2018: nil)

13. Ability to Continue Operating

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

14. Correction of Errors

There are no correction of errors. (2018: (\$66))

15. Additional Information

There is no additional information. (2018: nil)

INDEPENDENT AUDITOR'S REPORT

To TRUSTEES of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU
for the year ended 30 June 2019

Report on the Performance Report

Unqualified Opinion

We have audited the performance report of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU on pages 3 to 15, which comprise the statement of financial position as at 30 June 2019, 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:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
 - b) the performance report on pages 3 to 15 presents fairly, in all material respects:
- the financial position of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU as at 30 June 2019 and of its financial performance and cash flows;
 - the entity information and the service performance, for the year ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

Basis for Unqualified Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of TE ROOPU O TE WHANAU RANGIMARIE O TAMAKI MAKAUROU in accordance with Professional and Ethical Standard 1 (Revised) *Code of*

Ethics for Assurance Practitioners issued by the NZ 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 audit opinion.

Other than in our capacity as auditor we have no 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 constitution of the entity. Our audit work has been undertaken so that we might state to the governance 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 governance as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Performance Report

The governance is responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
 - b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
- in accordance with PBE-SFR-A-NFP issued in NZ by the NZ Accounting Standards Board, and

(c) for such internal control as the governance determines 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, the governance is responsible for assessing the entity'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 governance either intends 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 is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will not always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

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

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of the use of the going concern basis of accounting by the governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the governance 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

7 November 2019