



TE HOU ORA
WHĀNAU SERVICES



Incorporated

ANNUAL PERFORMANCE REPORT

YEAR ENDED 30 JUNE 2019



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Year ended 30 June 2019

ENTITY INFORMATION

TE HOU ORA
WHĀNAU SERVICES



Incorporated

Legal name

Te Hou Ora Ōtepoti Incorporated

Trading name

Te Hou Ora Whānau Services

Entity Type and Legal Basis

Incorporated Society & Registered Charity

Registered Charity Number

CC35251

Incorporated Society Number

821493

Contact details

Postal address: PO Box 3028, Dunedin 9045

Phone: 03 951 1040

Email: info@thows.org.nz

Website: thows.org.nz

Year ended 30 June 2019

ENTITY INFORMATION

Mission

Hei Oranga Whānau

empowering families

Structure

Our constitution states that we must have 4 Trustees to constitute a quorum. We currently have 5 Trustees that constitute our governance board, including 3 executive officer positions, a chairperson and treasurer. Trustees/governance members may lead sub-committees as determined by our annual work plan and priorities.

Operational Structure: We employ a Chief Executive Officer, an operations manager, administrator and 4 teams delivering whānau centred services, youth services, youth justice programmes and transitional services.

Reliance on Volunteers and Donated goods or Services

Volunteers support us with our various activities throughout the year.

- All Board members are volunteers.
- Volunteers are utilised to support the running of youth groups to ensure we meet health and safety / ratios
- Our community gift goods and resources to the organisation to utilise or to gift to vulnerable whānau within the community

Year ended 30 June 2019

ENTITY INFORMATION

Sources of Income

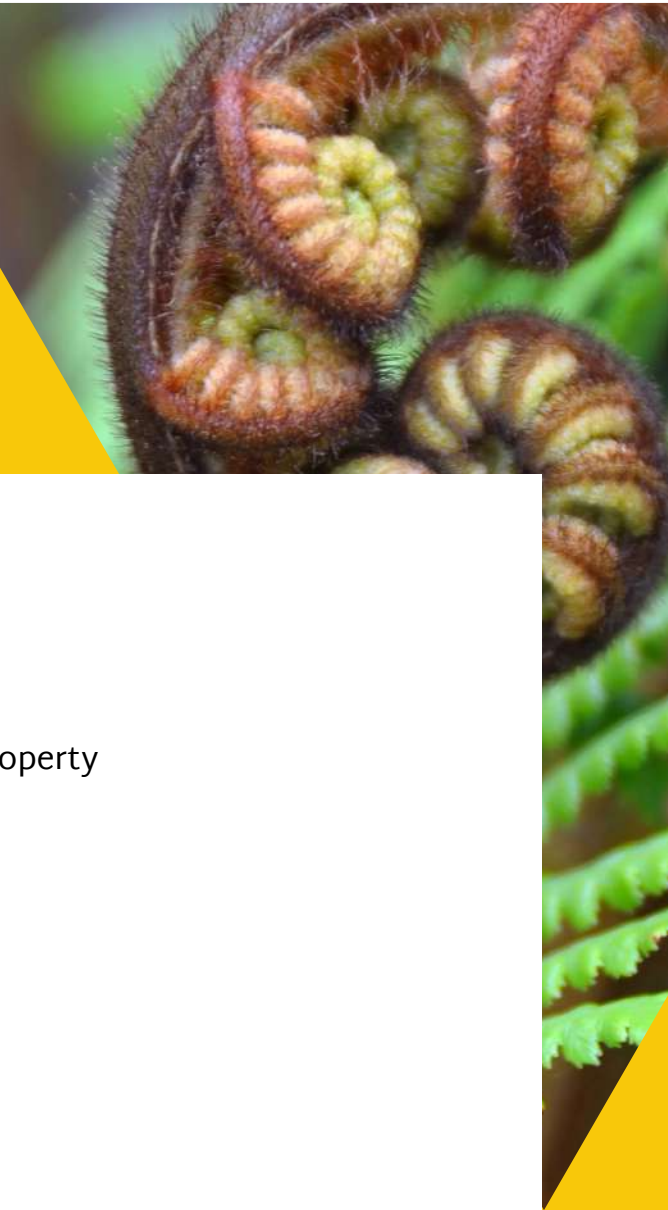
- Oranga Tamariki contracts
- Ministry of Education contract
- Rental income from residential investment property
- Grants
- Other Income (Fees for Services, koha)
- Fundraising

Methods to Raise Funds

- Cheese Rolls
- Building hire
- Sausage sizzles
- Art auctions
- General Fundraising
- Car washes

Additional Information

Te Hou Ora Ōtepoti Inc has been in operation for 40 years. We acknowledge that our assets are community and we encourage our community to utilise the assets we have eg community building, trailer, bikes, tables, wetsuits etc.



Desiree Williams

MANUKURA REPORT



Tēnei te mihi nunui ki a koutou,

It is a privilege to provide this report as Manukura of Te Hou Ora Whānau Services.

Aroha ki ngā Tangata. First, I acknowledge the communities we work in and whānau we work with. Whānau are working to the best of their abilities with the resources and challenges they have before them. Each person has their own personal journey and responsibilities both to self and to others. Life brings highs and lows. It can be hard to see potential let alone realise it. Te Hou Ora works to equip and empower whānau to see their strengths and overcome barriers to their aspirations and build stronger communities.

Second I acknowledge our team. The reputation and success of THO is a result of our team's efforts collectively and as individuals. How you hold yourselves professionally and personally; the genuine respect you show others in your relationships;

the passion you have for the work you do; the leading by example by striving for your own personal goals – all impacts. From our CEO through to volunteers (often whānau of staff or people accessing our services) who give their time to support a kaupapa be it washing dishes or participating in an activity, your efforts are often above and beyond; they are noticed and appreciated.

Effective stakeholder relationships are challenging. Whilst we are all working towards the same goals and have mutual interests, our ways of working and perspectives are not always aligned. Robust conversations are required to ensure we understand each others perspectives and make decisions collectively that are the best interests of our whānau and communities.

The financial year 2018/19 was a year of growth and change for Te Hou Ora. This is a reflection, not only of the positive impact Te Hou Ora is having for many whānau and hāpori but also of the shift in focus to wellbeing from Central Government.

Desiree Williams

MANUKURA REPORT

Over several years we have developed a strong relationship of trust and confidence with our Oranga Tamariki Partners for Outcomes Advisor Moyra Crum. Moyra understands our communities and champions our expertise in working with them. One of our significant changes this year was when Moyra was seconded to a different role at Oranga Tamariki and Sabra Moore took over the relationship.

This was a smooth shift thanks to Moyra's whakawhānaungatanga between us and Sabra's evident effort to understand who we are, the work we do and her role. We express our gratitude to both Sabra and Moyra for their hard work.

Our relationship with Oranga Tamariki is key to the work we do. It has been great to support innovative thinking and changes to approaches of working with whānau and social service agencies.

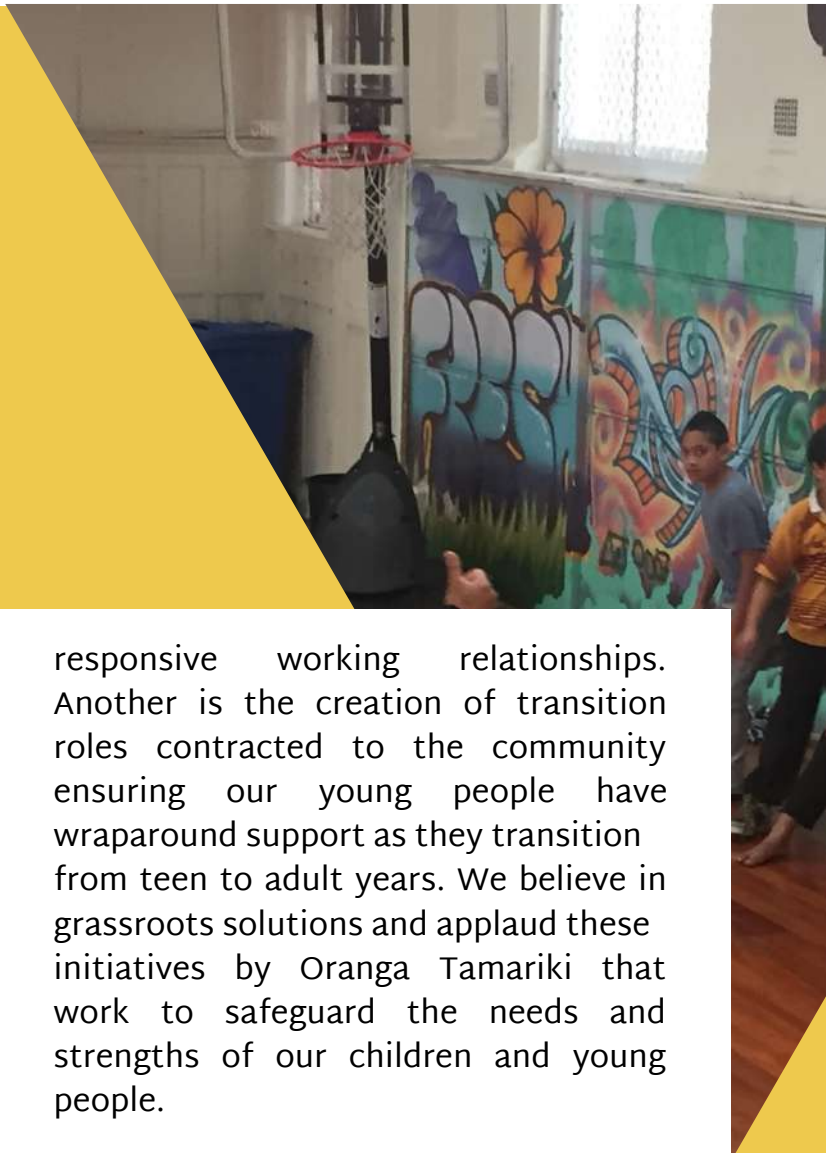
One such change was the housing of the Waewae Tūtuki team at Te Hou Ora allowing for stronger and more

responsive working relationships. Another is the creation of transition roles contracted to the community ensuring our young people have wraparound support as they transition from teen to adult years. We believe in grassroots solutions and applaud these initiatives by Oranga Tamariki that work to safeguard the needs and strengths of our children and young people.

We enjoy several robust working relationships within the Justice sector which saw our involvement in a national working party established to review supported bail and led to our piloting of Flexi-Bail. Those relationships include the New Zealand Police who share our desire for positive outcomes for whānau and with whom we look forward to future collaborative efforts.

Relationships also formed part of the reason for changes we made to our management team in 2018/19.

Shifting Terri-Lee in to the role of Chief Executive Officer allowed Kaikatea to take over more of the day to day operations and in turn freed Terri-Lee



Desiree Williams

MANUKURA REPORT

up to focus on stakeholder relationships, progressing collaborative opportunities and weaving Te Hou Ora services together.

The work we do is significantly enhanced with funds granted by local and national funding bodies. We acknowledge Community Trust Otago, Dunedin City Council, Lottery, and MSD Flexi-wage for supporting the mahi we did.

Support from grants alongside prudent financial management meant we could purchase some significant assets to support whānau, such as vehicles, including a trailer and hold a strong financial position as an organisation overall. This is despite tight income and challenging funding models.

Acknowledgements as always to our board who work above and beyond to professionally and positively navigate the challenges of leading a kaupapa Māori entity.

We farewelled Rema from our board this year when he accepted a role with THO. His contribution to the board was valuable and very much appreciated. As a board we have thought about our key relationships and skills we are missing at a governance level to recruit a suitable board member. That recruitment process is underway.

The future looks positive for Te Hou Ora with growth of initiatives like Whānau Ora where we see a natural values alignment, the shift in thinking to one that considers wellbeing and our leadership as a kaupapa Māori service.

In this year of growth and change and with the exceptional leadership of Terri-Lee and Kaikatea, our team have responded by taking up responsibilities, showing leadership and growing personal capability with the best outcomes of youth, whānau, hapori in mind. This is how we know Te Hou Ora holds true to our whakatauki 'Aroha ki nga tangata'.

Ngā mihi

Desiree Williams
Manukura



Terri-Lee Nyman

KAIWHAKAHAERE REPORT

Ehara taku toa, he takitahi, he toa takitini

My success is not mine alone, it was not individual success, but the success of the collective

July 2018 to June 2019 has been a great year for Te Hou Ora Whānau Services. Our measure of success for any year is hei oranga whānau, the wellbeing of our whānau.

We have had some very positive outcomes for whānau this year. We can see this in the growing connections of whānau to their Māori communities. Through these connections our whānau, rangatahi, tamariki and mokopuna grow their understanding of Te Ao Māori and strengthen their identity as tangata Māori.

A highlight this year has been expanding our collaborations with other agencies. Sharing space at Te Hou Ora Whānau with the Waewae Tūtuki team from Oranga Tamariki has been an exciting development for us. Through whakawhanaungatanga we have the opportunity to further develop our relationship of trust and strengthen our integrated practice for the most at risk youth.

A fabulous spin off was a basketball game between Oranga Tamariki

kaimahi and police and young people.

Another important collaboration this year has been with Stopping Violence Dunedin. Through the Bail on Bullying (BOB) programme rangatahi were supported to understand and deal with bullying at the same time as learning creative skills. The new murals along the base of the Te Hou Ora building capture the kotahitanga and aroha kaupapa of the programme and make our building look tino pai.

A further highlight this year for Te Hou Ora has been the introduction of Transitional Services and Whānau Ora. Both these programmes help us to provide more support, to tautoko our rangatahi and whānau with high and complex needs.



Terri-Lee Nyman

KAIWHAKAHAERE REPORT

My focus for the new year is the strengthening of our Te Hou Ora Whānau waka. We aim to review our current programmes to make sure they are fit for purpose, to strengthen and clarify the internal management structure and to continue to review health and safety processes and compliance.

The mahi of everyone at Te Hou Ora Whānau keeps our waka rowing and moving in the right direction.

I mihi to the Board and acknowledge the cultural competency and expertise in human resource and health and safety compliance standards they bring to our waka.

I mihi all my kaimahi for their tireless efforts with waka hoe.

Supporting kaimahi with their ongoing training and professional development is a priority for me.

Collectively, our kaimahi have undertaken a wide range of training this year to build capability with their cultural and professional practice, keep up-to-date with changes in legislation, and ensure they are keeping themselves and their tamariki and tangata safe.

I mihi all our funders. Without the support of Oranga Tamariki, the Ministries of Social Development and Education, the Lottery Community Board, the Coastal Otago and Waitaki Board and Dunedin City Council we would not be able to keep our waka afloat and be able to deliver our programmes for our tamariki, rangatahi and whānau in Ōtepoti.

I offer a special mihi to Moyra Crum. Over the last at least 13 years Moyra has been our main point of contact with Oranga Tamariki and the Ministry of Social Development before that. Her belief in our mahi and programmes is humbling and we are very grateful for her years of unfailing support. We wish her well in her new position at Oranga Tamariki.

My last but not least mihi is to our tamariki, rangatahi and whānau. Ngā mihi nunui for your trust, energy and willingness to work with us at Te Hou Ora Whānau.

Ngā mihi

Terri-Lee Nyman
Chief Executive



TE HOU ORA WHĀNAU SERVICES



Incorporated

STRATEGIC PLAN 2018-2021

HUARAHI

VISION

Whakamana Ngā Pā Harakeke

Empowering Whānau

ARATAKI

MISSION

Hei Oranga Whānau

Whānau wellbeing

UARA

VALUES

Whakapiki Oranga Whānau
Family wellbeing and strength

Whakamana Tamaiti Māori
Empowered children

Whakatinana te Tuakiri Māori
Strong Māori identity

Hui Matauranga
Māori model service delivery

NGĀ MATAPONO

PHILOSOPHY

Our service delivery is based on the Whare tapa wha model of wellbeing.

We empower individuals and their whānau to have high quality lives with consideration and understanding of their spiritual, physical, emotional and social needs.

We work to individual and whānau strengths in a welcoming and safe environment.

We enable whānau and individuals to contribute to the communities in which they belong.

NGĀ POU WHAINGA

STRATEGIC FOCUS

WHAKAPIKI ORANGA WHĀNAU

TO REMAIN RESPONSIVE TO THE NEEDS OF
INDIVIDUALS AND WHĀNAU

We provide services and programmes that empower whānau at all levels
We provide support to individuals and whānau to navigate and address their needs

We remain current and aware of the changing needs of whānau
We plan well and keep up to date and ahead of changes in the sector
We are clear about our mission, vision, strategy and KPIs for staff and governance

WHAKAMANA TAMATI MĀORI

TO PROVIDE HIGH QUALITY PROGRAMMES AND SERVICES THAT EQUIP YOUNG PEOPLE TO FULFIL THEIR
POTENTIAL

We provide professional development and support opportunities
We can tell the stories of our successes
We consider the views of our clients
Our programmes with youth are defined by them and their needs
We select youth workers who are able to connect to and with youth.

HUI MĀTAURANGA

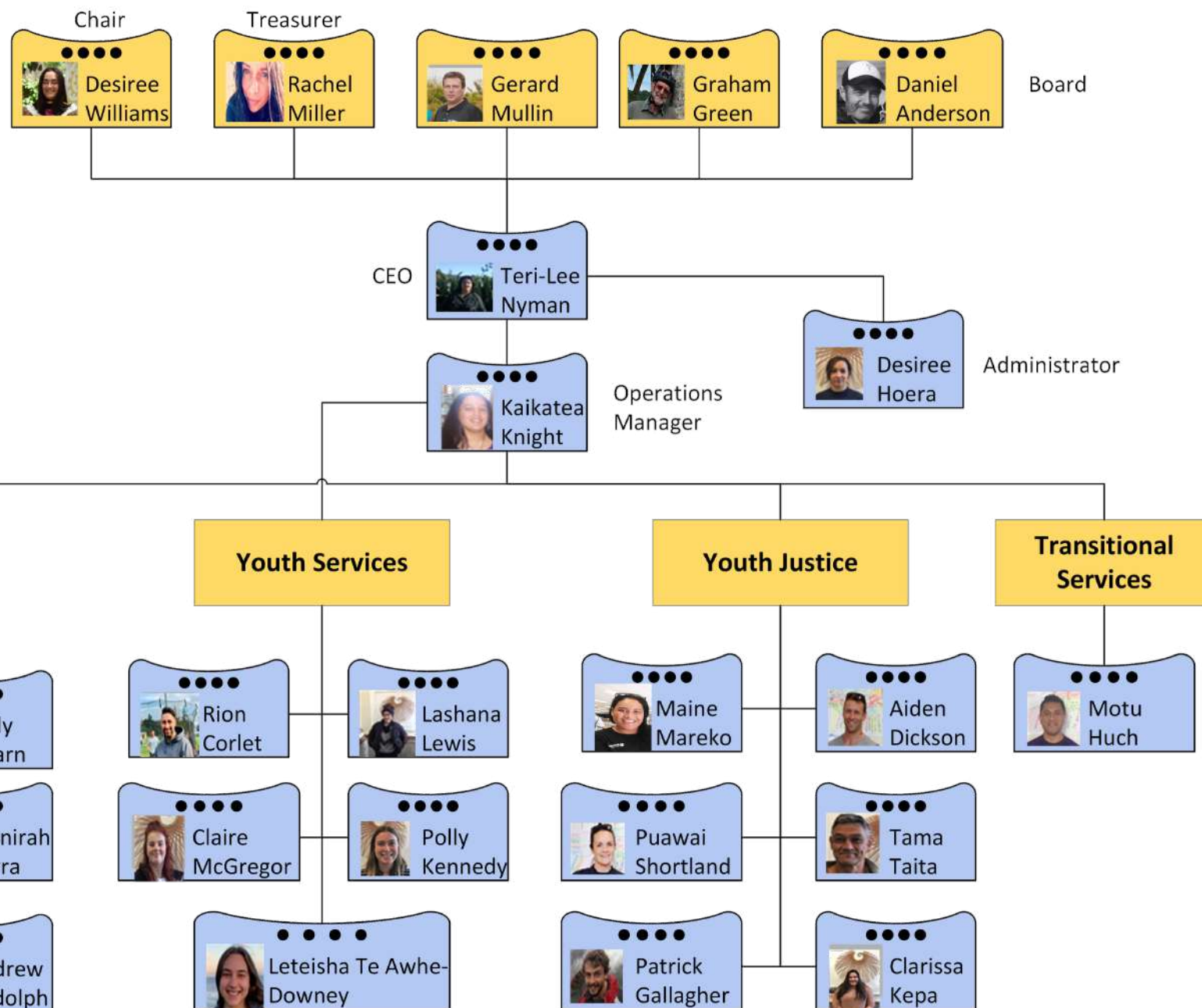
TO ENSURE TIKANGA IS AT THE CENTRE OF ALL TE HOU ORA DOES

We employ people with the skills necessary to ensure tikanga is met;
We work with others in a Māori way
Staff and governance understand the delicate balance of tikanga, legislative and contractual requirements

WHAKATINANA TE TUAKIRI MĀORI

TO BE A LEADING PROVIDER OF MĀORI WHĀNAU SERVICES

We select governance members who are able to drive the strategic direction of a Kaupapa Māori service provider.
We have strong relationships with Manawhenua and Mataawaka communities
We have strategic partnerships
We advocate to the communities of Dunedin to ensure a Māori voice
We give time and energy to wider Māori community initiatives



July 2018 - June 2019

QUICK STATS

18,576

*kaimahi hours delivering
services to...*



81

tamariki



83

rangatahi



53

whānau



Through

11

*kaupapa Māori
programmes*



Year ended 30 June 2019

STATEMENT OF SERVICE PERFORMANCE

Description of the Entity's Outcomes

- Guide community to make healthier, informed lifestyle choices by providing tools and strategies that strengthen families to become self-managing and leaders within their communities
- Address issues through a strength based approach that is having an unhealthy effect on the family.
- 'Building parent's capacity to consciously parent and take advantage of early learning opportunities for their babies.
- Building young people's capacity to reduce offending by providing tools and strategies to increase pro social skills and self-esteem
- To be an organisation "By Māori For Māori" and for all levels of the organisation to endeavor to reflect this and the Māori Kaupapa of inclusiveness of iwi katoa. Remembering "ko te take tuatahi, he ngakau."
- Awhi and Tautoko the Balance of Life re: the Hinengaro, Tinana and Wairua within the Whānau/Hapu/Iwi.
- Assisting a pathway for tama tane / tama wahine, to journey to strengthen and re-connect whakapapa and turangawaewae.
- To provide a place which gives people a sense of belonging. To be, to mihimihi, karakia, waiata, haka, share kai, katakata, and tangi



Year ended 30 June 2019

STATEMENT OF SERVICE PERFORMANCE

Descriptions and Qualification of the Entity's Outputs

	2019	2018
Whānau Centred Services	Whānau	
Whanau Tautoko	21	25
Hakuitaka Hakorotaka	23	14
Poipoia Te Mokopuna	20	24
Youth Services	Tamariki & Rangatahi	
Te Ara Taiohi	5	8
Rangatahi Ora	11	9
Clubs	61	45
Youth Justice	Rangatahi	
Will St Day Programme	27	16
Supervision with Activity	4	2
Supported Bail	5	1
Youth Development	6	5
Mentoring	12	14
Transitional	Rangatahi	
Transitional Services	New Service 2019	

WHĀNAU CENTRED SERVICES

64 whānau were supported through our
3 whānau centred programmes.

Through **Whānau Tautoko** we worked with **21** whānau using a holistic wraparound model of practice to build whānau well-being and growth across nine domains:

- **Whakawhanaunataka** - building or maintaining whānau relationships
- **Ngāmanukura** - strengthening or using leadership within the whānau to achieve goals
- **Kaupapa** - to strengthen cultural identity within the whānau
- **Manakitaka** - caregiving within the whānau and participating in programs and activities that whakamana the whānau, including action to stop violence, abuse or neglect
- **Hauora** – attending to the holistic wellbeing of the whānau, including tinana, wairua, hinengaro and whānau health goals
- **Whare** - improving the housing situation for whānau
- **Tiaki** - Improving safety within the whānau, whare, school etc.
- **Mahi Toa** - education and employment opportunities and/or improvement.
- **Moniawhina** – financial management and security within the whānau.

Hei Oranga Whānau
Family Wellbeing



In [Hakuitaka, Hakorotaka](#), a kaupapa Māori parenting program, we walked alongside [23 whānau](#), helping them to reflect on how they were raised, how they now raise their tamariki and thinking about gender roles, power, control and safety in the whānau home.

Whānau are supported to explore their whakapapa, think about their family home structures and put a kawa (set of rules) in place to ensure the whānau home is nurturing, loving and safe.

Hei Oranga Whānau *Family Wellbeing*



Whakapiki Oranga Whānau *Family wellbeing and strength*

In the [Poipoia Te Mokopuna](#) Early Education program we worked to empower [20 Whānau](#) to develop their knowledge and understanding of nga pēpi first teacher and to grow together in a positive manner, strengthening the bonds within the Whānau and the wider community.

During the Poipoia Te Mokopuna journey we support Whānau to understand and engage with the early childhood curriculum Te Whariki and Ka Hikitia Accelerating Success as well as Whakawhanaunataka, Ngāmanukura, Kaupapa, Manakitaka and Hauora.

YOUTH SERVICES

77 tamariki and rangatahi were supported through our 3 youth programmes.

Our aim across all three of these supervised after school programmes is to support the cultural identity of young people through structured activities and connectedness to their community.

5 rangatahi were supported through the intensive wrap-around **Te Ara Taiohi**, a programme that supports rangatahi with positive behavioural change by equipping them with tools and strategies to manage everyday situations, engage in education positively and address unhealthy behaviours that may lead to offending.

Kaimahi work with rangatahi to build on their strengths while dealing with underlying issues. At the same time, Kaimahi tautoko parent(s) and caregiver(s) to make the positive changes necessary to support the outcomes of the Te Ara Taiohi individualised plan.

Whakamana Tamaiti Māori *Empowered Children*



Whakatinana te Tuakiri Māori *Strong Māori Identity*

Through **Rangatahi Ora Kaimahi** worked with 11 young people this year to develop leadership potential and cultural identity. This ten week program is specifically designed to work with a small group of rangatahi. Within this client-centred and nurturing environment Kaimahi are able to tautoko rangatahi in a way that develops and strengthens their cultural identity.

Clubs provide four early intervention programs aimed at vulnerable and at risk young people.

These are age and gender appropriate, goal based, structured after school programs that **61 tamariki and rangatahi** from 7 to 17 years of age engaged in with us during the 2018 - 2019 year.

Amatanga Girls and Amatanga Boys are programmes for 7 – 12 year olds.

The focus of these programmes is equipping our youth with tools, strategies and knowledge to make better informed, healthier lifestyle choices.

Hei Oranga Whānau *Family Wellbeing*



YOUTH JUSTICE

54 rangatahi were supported through our 5 youth justice programmes.

The aim of the Youth Justice programs are to tautoko young offenders to address their behaviours and reduce their offending.

The **Will Street Day Program** supported **27 young people** remanded to the Will St Remand Centre who are not able to attend school. This programme engages rangatahi in therapeutic, fun based activities that incorporate life skills in learning.

4 rangatahi entered into the Youth Justice **Supervision with Activity** programme this year. This is a Youth Justice Programme that rangatahi enter as a requirement of a formal Court order.

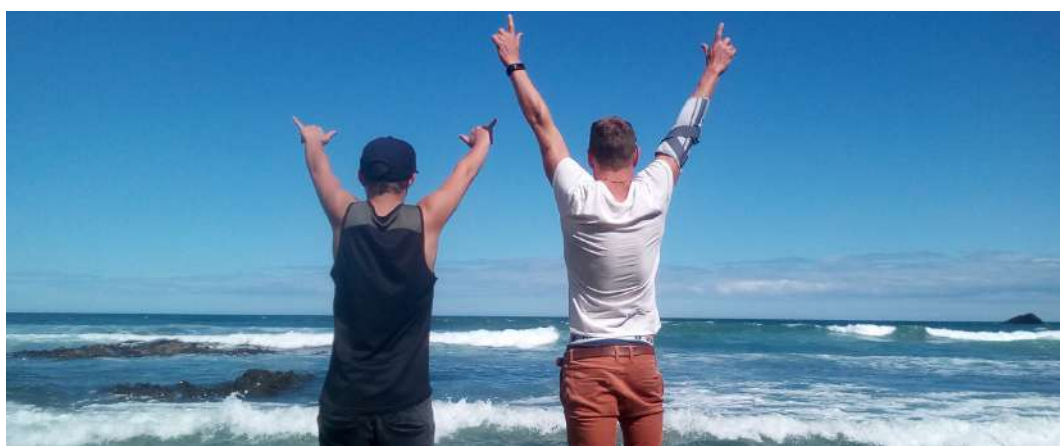
Te Hou Ora use a wrap around approach with this programme. Kaimahi work with each rangatahi on their individual implementation plan to address their specific issues with: offending behaviour, health, education, training or work aspirations, independence, court directed restorative activities and 24/7 supervision.

Whakamana Tamaiti Māori *Empowered Children*

Our Kaimahi worked with **5 rangatahi** on the **Supported Bail** programme this year. Supported Bail is a Youth Justice initiative with collaborative mahi between Te Hou Ora Kaimahi and Police.

The aim is to reduce the rate and severity of child and youth offending. It was developed for rangatahi identified as being likely to be remanded in custody, at high risk of breaching bail conditions and are assessed as having a better chance of compliance with the right support.

A 6 week individualised, intensive and structured tautoko to comply with bail conditions enables rangatahi to remain with whānau and in the community.



Kaimahi tautoko **6 rangatahi** through the **Youth Development Programme** this year to develop and embed positive behavioural change. Using Kaupapa Māori models of practice Kaimahi work alongside the rangatahi to build on their strengths, address the underlying issues of their offending and nurture their overall wellbeing.

- The mahi is a collaborative effort. Kaimahi from Te Hou Ora work alongside Oranga Tamariki, the rangatahi and their whānau to develop a comprehensive Whānau Service Plan.

The whānau service plan includes:

- Ways to address the offending and make reparation.
- Engaging the Youth into planned activities and or education providers.
- Supporting whānau relationships.

Whakatinana te Tuakiri Māori

Strong Māori Identity



12 rangatahi participated in Te Hou Ora's **Mentoring Service** this year. Mentors tautoko each rangatahi through this individualised intensive one-on-one programme. The aim of the programme is to enhance the rangatahi's sense of self and identity as he tangata Māori.

At the core of the Mentoring Service is the development of a mutually respectful and trusting relationship between the mentor and the rangatahi. Through this relationship the mentor provides positive guidance, encouragement and an opportunity to challenge the barriers that prevent the young offender from achieving their goals and aspirations.



Statement of Financial Performance

Te Hou Ora Otepoti Incorporated For the year ended 30 June 2019

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

	NOTES	2019	2018
Revenue			
Donations, fundraising and other similar revenue	1	5,326	2,950
Revenue from providing goods or services	1	910,857	943,676
Interest, dividends and other investment revenue	1	29,776	29,834
Other revenue	1	3,207	4,361
Total Revenue		949,167	980,821
Expenses			
Volunteer and employee related costs	2	707,305	651,584
Costs related to providing goods or service	2	146,444	138,232
Other expenses	2	39,896	37,392
Total Expenses		893,645	827,208
Surplus/(Deficit) for the Year		55,521	153,613

Statement of Financial Position

Te Hou Ora Otepoti Incorporated
As at 30 June 2019

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

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Bank accounts and cash	3	257,778	17,692
Debtors and prepayments	3	43,675	157,049
Total Current Assets		301,453	174,740
Non-Current Assets			
Property, Plant and Equipment	5	702,916	712,984
Total Non-Current Assets		702,916	712,984
Total Assets		1,004,369	887,724
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	88,947	40,786
Employee costs payable	4	81,094	70,710
Unused donations and grants with conditions	4	7,912	3,926
Other current liabilities	4	5,796	403
Total Current Liabilities		183,749	115,825
Non-Current Liabilities			
Other non-current liabilities	4	-	6,800
Total Non-Current Liabilities		-	6,800
Total Liabilities		183,749	122,625
Total Assets less Total Liabilities (Net Assets)		820,620	765,099
Accumulated Funds			
Accumulated surpluses or (deficits)	6	820,620	765,099
Total Accumulated Funds		820,620	765,099

The Trustees are pleased to present the approved Performance Report of Te Hou Ora Otepoti Incorporated for the year ended 30 June 2019

Desiree William



Chairperson

Date
15/11/2019

Rachel Miller



Treasurer

Date Nov 14, 2019

Statement of Cash Flows

Te Hou Ora Otepoti Incorporated
For the year ended 30 June 2019

'How the entity has received and used cash'

	2019	2018
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	5,126	2,950
Receipts from providing goods or services	1,022,835	799,699
Interest, dividends and other investment receipts	29,476	29,834
GST	41,300	19,625
Payments to suppliers and employees	(848,603)	(813,485)
Total Cash Flows from Operating Activities	250,134	38,623
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(10,047)	(48,073)
Total Cash Flows from Investing and Financing Activities	(10,047)	(48,073)
Net Increase/(Decrease) in Cash	240,087	(9,450)
Bank Accounts and Cash		
Opening cash	17,691	27,141
Closing cash	257,778	17,691
Net change in cash for period	240,087	(9,450)

Statement of Accounting Policies

Te Hou Ora Otepoti Incorporated

For the year ended 30 June 2019

'How did we do our accounting?'

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 Hou Ora Otepoti Incorporated 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

The Board has not adopted any Tier 2 PBE Accounting Standards in the preparation of these accounts.

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 Hou Ora Otepoti Incorporated For the year ended 30 June 2019

	2019	2018
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Fundraising Income	3,576	-
Koha and Donations Received	1,750	2,950
Total Donations, fundraising and other similar revenue	5,326	2,950
Revenue from providing goods or services		
Grants Received		
Community Organisation Grants Scheme	2,500	4,500
Community Trust of Otago - Flexi wage	3,835	1,500
Dunedin City Council	3,926	3,715
Lottery	-	20,000
Ministry of Development Flexi Wage Subsidy	9,043	-
Te Tipurua Growth & Development Fund	1,000	-
Total Grants Received	20,305	29,715
Ministry of Education - Poipoia Te Mokopona	90,000	90,000
Ministry of Social Development - Oranga Tamariki	786,831	815,502
Fees Received	1,722	8,459
WellSouth - Hauora Matua Ki Te Tonga	12,000	-
Total Revenue from providing goods or services	910,857	943,676
Interest, dividends and other investment revenue		
Interest Income	11	10
Rent Received	29,765	29,824
Total Interest, dividends and other investment revenue	29,776	29,834
Other revenue		
Other Income	3,207	4,361
Total Other revenue	3,207	4,361
	2019	2018

2. Analysis of Expenses

Volunteer and employee related costs		
ACC	7,003	6,364
KiwiSaver Employer Contributions	15,301	-
Salaries	663,960	630,732
Training & Professional Development	21,041	14,488
Total Volunteer and employee related costs	707,305	651,584
Costs related to providing goods or services		
Administration and Overheads		
Advertising & Marketing	1,317	2,527
Communications	14,169	13,939

Notes to the Performance Report

Computer Support	3,042	1,615
Database Hosting Software Subscriptions	2,979	2,442
Repairs Equipment & Furniture	1,658	972
General Expenses	1,302	2,810
Insurance Not For Profit Scheme	1,350	463
Legal & Professional Fees	5,467	1,105
Printing, Postage & Stationery	4,689	5,606
Tangihanga	598	197
Total Administration and Overheads	36,570	31,676

Delivery Costs

Kai	6,577	5,833
Koha	1,344	1,623
Direct Contract Costs	36,666	33,279
Motor Vehicle Expenses	35,818	29,995
Total Delivery Costs	80,405	70,730

Property Expenses

Cleaning and Sanitation	5,122	5,273
Electricity & Gas	5,768	5,471
Property Insurance	4,344	4,022
Property Maintenance Provision	(6,800)	1,700
Property Management	2,943	-
Rates	5,959	5,387
Repairs, Maintenance, Security - Buildings	12,133	13,973
Total Property Expenses	29,470	35,826

Total Costs related to providing goods or services

146,444	138,232
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Other expenses

Accountancy, Bookkeeping and Payroll Services	15,762	15,309
Audit	2,800	2,800
Depreciation	20,930	19,003
Interest Expense	36	191
Loss on disposal	368	89
Total Other expenses	39,896	37,392

2019	2018
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3. Analysis of Assets**Bank accounts and cash**

ANZ 00	249,989	5,106
ANZ 02	(145)	3,973
ANZ 03	-	518
ANZ 04	7,934	6,727
ANZ 05 Online Account	-	1,367
ANZ 25 Business Call	-	-
Total Bank accounts and cash	257,778	17,692

Notes to the Performance Report

Debtors and prepayments

Accounts Receivable	43,675	157,049
Total Debtors and prepayments	43,675	157,049
	2019	2018

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

Accounts Payable	49,291	24,827
GST	39,656	15,959
Total Creditors and accrued expenses	88,947	40,786

Employee costs payable

Annual Leave and Holiday Pay owed	42,231	37,297
PAYE Payable	10,156	22,583
Wages due unpaid balance date	28,707	10,831
Total Employee costs payable	81,094	70,710

Unused donations and grants with conditions

DCC Grant funds held	7,912	3,926
Total Unused donations and grants with conditions	7,912	3,926

Other current liabilities

ANZ Visa Business	796	403
Rent Received in Advance	5,000	-
Total Other current liabilities	5,796	403

Other non-current liabilities

Long Term Provision Maintenance	-	6,800
Total Other non-current liabilities	-	6,800
	2019	2018

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

Land at cost	187,350	187,350
Total Land	187,350	187,350

Buildings

Buildings at cost	494,920	494,920
Accumulated depreciation - buildings	(38,095)	(37,308)
Total Buildings	456,825	457,612

Motor Vehicles

Vehicles owned	81,066	81,066
Accumulated depreciation - vehicles owned	(55,736)	(46,836)
Total Motor Vehicles	25,330	34,230

Furniture and Fittings

Furniture and fittings owned	28,168	26,748
Accumulated depreciation - furniture and fittings owned	(17,414)	(17,397)
Total Furniture and Fittings	10,754	9,351

Notes to the Performance Report

Plant and Equipment

Plant and machinery owned	73,995	73,316
Accumulated depreciation - plant and machinery owned	(51,338)	(48,875)
Total Plant and Equipment	22,657	24,441
Total Property, Plant and Equipment	702,916	712,984
	2019	2018

6. Accumulated Funds**Accumulated Funds**

Opening Balance	765,099	611,486
Accumulated surpluses or (deficits)	55,521	153,613
Total Accumulated Funds	820,620	765,099
Total Accumulated Funds	820,620	765,099

7. Commitments

There are no commitments as at 30 June 2019 (Last year - nil).

8. Contingent Liabilities and Guarantee

There are no contingent liabilities or guarantees as at 30 June 2019 Last year - nil).

2019 2018

9. Related Parties**Purchases**

Gerard Mullin Trustee is a shareholder and director of Accounting For Community Limited, which provides payroll and accounting services.	15,762	15,309
Total Purchases	15,762	15,309

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the Members of Te Hou Ora Otepoti Incorporated

Report on the Performance Report

Opinion

We have audited the performance report of the Te Hou Ora Otepoti Incorporated set out on pages 3 to 5 and 14 to 29, which comprises the entity information, statements of service performance, financial performance and cash flows for the year ended 30 June 2019, the statement of financial position as at 30 June 2019, and 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 5 and 14 to 29 presents fairly, in all material respects,
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Te Hou Ora Otepoti Incorporated as at 30 June 2019, and of its financial performance and cash flow for the year then ended

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

Restriction of Distribution or Use

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state to the Society's members those matters which 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 Society's members, as a body, for our audit work, for this report or for the opinions we have formed.

Basis for Opinion

We conducted our audit of the statements of financial performance, financial position, cash flows, and accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Te Hou Ora Otepoti Incorporated 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 those 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, the Te Hou Ora Otepoti Incorporated.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

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

- the statements of financial performance, financial position, cash flows and accounting policies and notes to the performance report

In accordance with Public Benefit Entity Simple Format Reporting- Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

- c) such internal controls as the Trustees determine are necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Te Hou Ora Otepoti Incorporated 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 Trustees intend to liquidate the Te Hou Ora Otepoti Incorporated or to cease operations, or to have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatements, 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 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Te Hou Ora Otepoti Incorporated'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 the auditor's opinion. However, future events may cause the Te Hou Ora Otepoti Incorporated 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 a 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 Trustees regarding, among other matters, the planned scope and timing of the audit procedures and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Vision Chartered Accountants

Vision Chartered Accountants Limited
Chartered Accountants
Dunedin
18 November 2019

TE HOU ORA
WHĀNAU SERVICES



Incorporated