



**PORIRUA**

**Whānau Centre**

Our Families | Our Taonga

# Annual Report

## 2015 - 2016



**“Porirua Whanau Centre is seen as a ‘hub’ for the community, enhancing the health, social, education and economic well-being of our tamariki and whanau”**



## **CONTENTS**

Our Vision Our Mission	1
Trust Board	2
Chairperson’s Report	4
Chief Executive’s Report	5
Operations Report	6
Financial Report	19



## Our Vision

**To improve the ability of Whanau to be self-reliant.**

## Our Mission

**To provide culturally appropriate and integrated services that complements and enhances the health, social, educational and economic well-being of Whanau.**



# Board of Trustees

The Porirua Whanau Centre have an experienced, skilled and capable governance body that bring to the table a mix of business, cultural, professional and technical experience.



**Mike Fermanis** BBS; Dip.HRM; MMgmt  
Chairman

Mike was elected on the Board in 2011. He has a strong background in Business Management and Education and has been involved in the management of training organisations with considerable expertise in Strategic Planning, Governance, Management and Human Resources.

Mike has a Bachelor of Business Studies and a Masters of Management along with a Postgraduate Diploma in HR Management.

As Chairman he has overseen and led the strategic direction and growth of the Porirua Whanau Centre, this has included the Early Childhood Education expansion, Kowaiu youth programme in schools and the recent purchases of 13 properties for social housing purposes.

Mike is currently a Senior Manager with the Institution of Professional Engineers New Zealand (IPENZ).



**Reverend Tom Etuata** QSM; BTh; Dip.Min PCANZ; NZCC in Accountancy  
Deputy Chairman

Rev. Tom was born in Tuapa on the island of Niue. He and his wife have been in New Zealand since 1968 and have 6 children along with numerous grandchildren and great-grandchildren.

Rev. Tom Etuata has been a member of the Board since 2012. He was recognised for his contribution to Pacific communities in 2015 when he received the Queens Service Medal in the New Year's Honour list.

He has a Bachelor of Theology and is an ordained Minister in the Presbyterian Church of Aotearoa. Before entering the ministry Rev Tom was an accountant for Inland Revenue for a number of years.



**Huperio Joe Tepania**  
Treasurer

Joe has been on the Board since 2012. A resident of Porirua for 50 years he is of Ngapuhi descent and is a respected kaumatua for Maraeroa Marae.

Joe is actively involved with the business sector in Cannons Creek and wider Porirua community as a business owner. He has led a number of community development projects and works alongside the Community Police Unit and Ngati Toa Maori Wardens to support a safe and violence free community.



**Jackie Mayne**  
Secretary

Jackie joined the Board in 2013, she has a strong background in community and public health. She began her career in the UK developing and delivering a multi-agency approach to improving child oral health and has a strong public health background. Since moving to NZ in 2007, Jackie has continued with this passion and is committed to raising awareness within communities that improve the health and wellbeing outcomes to support children and their families.

Jackie is currently employed with Ministry of Health.



**Taku Parai**

Taku was elected to the Board at the February 2016 AGM. He has a Bachelor of Arts History/ Sociology with Honours in Maori and is studying towards his PhD. Taku is an elected iwi member of Te Runanga o Ngati Toa Rangatira and has been the Chairman for several years. He is the Kaumatua for Porirua City Council and is a strong advocate for the people of Porirua.

Taku has sat on a number of Boards and has been an integral part of Whitireia Community Polytechnic Executive team from 2001 – 2015. He represents Ngati Toa on the South Island Whanau Ora Commission (Putahitanga) and is currently employed with Compass Health PHO as the Maori Service Development Manager.

Taku's wealth of expertise and skills in governance along with his extensive networks throughout Maoridom will support and enhance the direction and further growth of the Board.

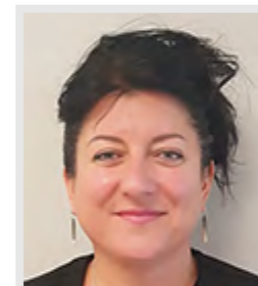


**Roslyn Park** LLB(Hons); MTaxS(Hons)

Roslyn has a Bachelor's Degree in Law (LLB (Hons) and a Master's Degree in taxation studies (MTaxS (Hons). She is a Senior Solicitor for Inland Revenue Department and has just completed a 12 month secondment to Crown Law.

Roslyn was elected to the Board at the February 2016 AGM. Originally from Awarua in the far north Roslyn is married to Wayne, with two adult daughters and a grandson. She has lived in the Wellington region for the last 12 years. Her legal experience and understanding of the New Zealand tax system and obligations are particular skills that will strengthen the Trust with their move into Social Housing.

We look forward to her professional expertise that will enhance and support the capability of the organisation and its growth.



**Colene Herbert** RPdN. AdvDip.Mqmt

Colene has been on the Board since 2015, a former registered nurse who has worked in Senior Management roles within the Health and Disability area for the past 25 years. She has coordinated a variety of projects across the North Island including developing a National Maori Strategy for IHC in 2014 -2017.

Her knowledge and expertise within the health sector are valuable assets that enhance the capability of the Board.

# Mike Fermanis

## Chair Person

The Porirua Whanau Centre Trust Board bring a diverse range of skills and experience to their roles and a real passion to help the community make changes that are sustainable and long lasting.

The financial year has ended on an extremely positive note with the trust able to post a modest surplus bouncing back from a rather challenging year in 2014 - 15. The acquisition of a housing complex has leveraged the organisation while at the same time empowers us to provide a service previously lacking within the community. We are confident that the additional services we are able to provide outweigh the calculated risks associated with such a venture.

There will be no let up from the Trust as it works towards establishing itself as the community's key provider of housing, social services, early childhood

education, parental teaching in the home and youth resilience programmes in schools. We remain convinced that based on the calibre of the employees and the leadership of the management team this vision is achievable.

On behalf of the Trust I would like to thank all employees of the Whanau Centre for the great work that they do and the manner in which they do it within the community. It demonstrates a passion and commitment to improving the well being of the families we serve.

The planned extension of the childcare centre to increase our enrolment capacity is an exciting opportunity that will not only improve the financial sustainability of the Whanau Centre but serve a growing need within the community.

Let me once again acknowledge our CEO Liz Kelly for the fine work she has done over the past 12 months.

Mike Fermanis  
Chairperson



# Liz Kelly

## Chief Executive

It is always a pleasure each year to report the progress of the Whanau Centre to our stakeholders, funders and wider community. I am proud of my team and the great work they engage in each day to influence positive change in peoples lives.

Porirua Whanau Centre have delivered another successful year, responding to the needs of the community and over delivering on many of our contractual requirements to our funders.

I am humbled at the commitment, passion and expertise of my team as they respond to the challenges many of our whanau face daily.

The expansion to our services to provide Social Housing has been a visionary direction from the Board that realises a long term commitment to the housing issues we face in Porirua.

We are also on track for our Early Childhood Education extension to expand our licence to 68. This will further contribute to the Ministry of Education goal, to increase participation in ECE for Maori and Pacific, while also addressing a need in the community.

This financial year has been the 7th year we have delivered Creekfest and this year we were acknowledged in the Wellington Community Awards, taking out the Health and Wellbeing category for Porirua. A fantastic result that contributes to the vision of the Trust "to improve the ability of whanau to be self-reliant". So it's been a full and exciting year.

I would like to take this opportunity to thank our partners, Ministry of Social Development, Ministry of Education and Te Puni Kokiri for their ongoing support.

Once again thank you to my Board and community for their support and commitment. It is truly a privilege to lead my team as we serve our community.

Nga mihi

Liz Kelly  
Chief Executive



# OPERATIONS REPORT

Liz Johnston  
Operations Manager



## Social Work

A little support can go a long way and at the Porirua Whanau Centre we have a strong team of Social workers who love what they do to guide and assist our whanau in the community. Our team brings a vast knowledge of life experience and other sets of skills to help and support whanau.

Our team works alongside whanau to encourage independence and self-reliance. We advocate for our clients to ensure their rights are respected and that each person within the community is treated fairly.

Porirua Whanau Centre had 794 clients accessing integrated family support services during the last financial year. Many of our clients have been referred from other services or agencies but a large number have also self-referred.

### SOCIAL WORK STATISTICS



Social Workers Team Left to Right: Andrew Leilua, Rowan McArthur and Randall Hippolite.



## Strengthening Families

Strengthening Families is about creating positive outcomes for the whanau.

Strengthening Families is a process that empowers the whanau. Professionals and agencies are invited by the whanau to gather around the table and hear the concerns and challenges they are facing. Everyone present discusses and helps to create options to develop an action plan to support the whanau.

One of the highlights has been the collaboration of services who can make a difference in the lives of our whanau. The process allows each service to communicate with the whanau, letting them tell their story. Everyone involved can then discuss the family's needs which contributes to the action plan.

**Porirua Whanau Centre facilitated 21 Strengthening Families meetings in the last financial year.**

*Agencies that have come to the Whanau Centre for Strengthening Families.*

Salvation Army Winz Capital Support Services Te Whare Marie Tautoko Services Welstop CCDHB Lawyers CYF Wellington Kindergarten Association Titahi Bay School Titahi Bay Intermediate Mana College Te Roopu Awhina Porirua College Police Child Development Team Evolve Brandon Intermediate Rangikura School Windley School Housing New Zealand Joining the Dots Wesley Community Action Linden School Tawa College Seventh Day Adventist School Elm Church Ngati Kahungunu Social Services SWIS Special Education Regional Public Health Open Home Foundation Deaf Foundation Blind foundation (Bleenze) IRD MSD Ministry of Education Prada Willi Association Idea Services Newlands College Newlands Medical Centre Whitireia Community Law Natone Park School Taeaomanino Trust Porirua Union Health HealthPacifica Ora Toa Mauriora Strand

## Counselling

Sometimes life throws up challenges we find hard to deal with. The Porirua Whanau Centre provide culturally-sensitive counselling and support services to assist clients who are dealing with difficult issues in their life.

We provide counselling for individuals, couples and family members. Counselling provides a safe place where a client can be heard without judgement, and also provides a framework where clients understand themselves and their circumstances better.

Our Counsellors are qualified and registered, they have many years of experience to draw upon. Our services are free and are available to anyone, from children (five years or older) to senior citizens.

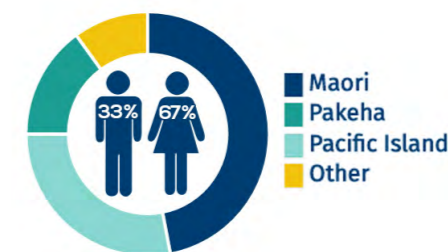


Mark Uri-Puati  
Counsellor



Ruta Etuale  
Counsellor

### COUNSELLING STATISTICS



# Parenting Programme

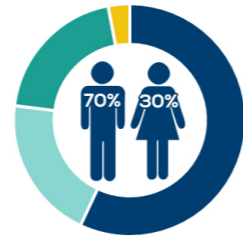
Being a parent is life's toughest job. There's no training manual and it's easy to get stressed by the responsibility and challenges children bring.

Our parenting programme is designed to help support parents in learning new skills and strategies to become better role models for their children.

The programme runs over 7 weeks and is open to everyone who wants to learn the basics of parenting skills, that can alleviate some of the stresses within the home. We'll help you with budgeting to become more self-reliant by building financial capability. You'll also be able to share your experiences and de-stress with other parents.

Our Positive Parenting Programme is open to mums and dads of all ages, and uncles, aunts and grandparents, too.

## PARENTING PROGRAMME STATISTICS



# HIPPY

Home Interaction for Parents and Youngsters (HIPPY) is a home based programme that helps parents create experiences that lay the foundation for their children's success in school and later in life. HIPPY works with families in which speech, language, economic, educational and cultural barriers limit them to be more productive, creative and socially integrated.



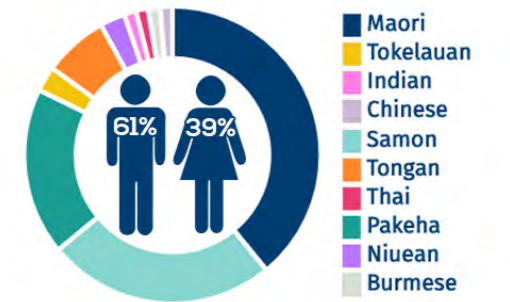
Home Interaction Programme for Parents and Youngsters (HIPPY) is a home-based programme that helps parents create experiences that lay the foundation for their children's success in school and later life.

HIPPY tutors are trained and supported by a coordinator. They meet each week to work through the next workbook that they will deliver to the parents at a home visit, or on alternate weeks attend a group meeting at Porirua Whanau Centre.

*Research on New Zealand children shows that HIPPY prepares children for school, and that the gains in literacy and numeracy are **maintained over time.***

**"HIPPY enables children to achieve school success by involving their parents as their first teachers"**

## HIPPY STUDENT STATISTICS



*Clockwise from top left: HIPPY Tutors - Christina Otoole, Hera Ammunson, Naomi Putai and HIPPY Coordinator - Ashleigh Price*



# Social Housing

In 2015 the Porirua Whanau Centre purchased 13 properties for the purpose of Social Housing. We understand the challenges and issues experienced when trying to find affordable and available homes. It is our aim to provide affordable housing for whanau on low incomes

PWC is excited to add the provision of social housing to its already extensive range of services being delivered to the community.



# Early Childhood Education

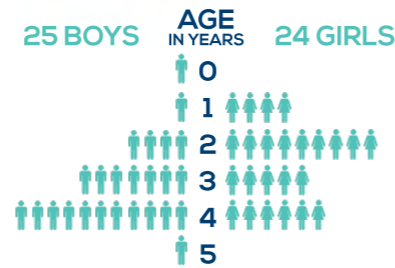
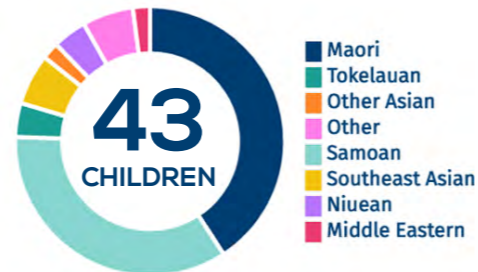
Porirua Whanau Centre early childhood education provides care and quality education for children up to the age of five. We strive to help children experience their world in a positive way and to nurture their sense of discovery. Te Whariki, the early childhood curriculum and Ka Hikitia, the Maori education strategy is practised and supported in our centre.

We have a mixed licence which is made up of 8 under two's and 35 over two's.

Our teacher ratio per child is 1:4 for our under two's and 1:8 for our over two's. We have welcomed our new ECE Centre Manager - Jessica Te Huia. We are excited to have Jess join our team of dedicated teachers. The combined experience of the teachers enhances better outcomes for our children and creates an enjoyable learning environment.

Our children and staff have been busy this year exploring the arts. To celebrate Matariki and Maori Language week, the children created a Taniwha. The Taniwha was named "The Porirua Whanau Centre Taniwha". Our teachers encourage the children to learn and embrace all the cultures within our centre through song, dance and language. As a result our children were asked to perform for the Minister of Education, Hon Hekia Parata at Pataka to celebrate the milestone the Porirua ECE Participation Reference Group had achieved.

## ECE STATISTICS



Our children enjoyed a visit from the Goodtime Music Academy where they were able to experience and play different types of musical instruments.

Our local community police visited the children and they were also treated to a culinary surprise by Chef Prince who created some amazing art from fruit and vegetables.

*"Managers and teachers value and promote the language, culture and identity of children, families and aiga".*  
- Education Review Office



We had the Fire Service visit the centre where they were taught the importance of having an evacuation plan in place at home and what to do in the event of a fire.

This year we held a special ANZAC ceremony. A veteran soldier attended our ceremony and shared some of his war stories with the children. The service ended with the bugle being played. Overall it has been another fantastic year in our childcare centre!



Above: Fire Service visit the children.



Above: Children create a taniwha to celebrate Maori Language Week

Left: NZ Police visit

Below: Fun on St Patricks Day .





# Family Violence Prevention

Family Violence Prevention is about creating a society where whanau are living free from violence.

Tj Fermanis, the Family Violence Prevention Coordinator, and his youth team were key to achieving the roles objectives.

The youth team were proactive in spreading the awareness of Family Violence Prevention. During white ribbon week, they went out around the community to primary schools, areas with

Rangatahi (Whitireia trades and Kaha Toa Gym) and busy areas handing out free sausage sizzles and inviting the community to sign the 'Pledge' with their hand print. The White Ribbon message of 'Respectful Relationships', tied in well with the Youth Teams' Kowaiiau motto of 'RESPECT'.



Below: Children from Porirua School with the White Ribbon Pledge

# Matua Power

Matua Power provides a safe social retreat for our elderly, and an opportunity to stay connected to their community. Those who have a few hours free once a week, meet and mingle. Refreshments and Tai Chi classes are a regular feature each week with the team putting together creative activities with special speakers volunteering their time to inform and give advice on issues relevant to our elderly.

Our group enjoy trips out to parks, museums, ten pin bowling and have special guests drop in and provide entertainment.

We currently have over 50 of our elderly community registered and this number is steadily growing.

## MATUA POWER STATISTICS



■ Maori Pakeha    ■ Pacific Island Other



Bottom right: Matua Power Team Andrew Leilua and Mile Eni

Above: Matua Power Group take on a Tai Chi Class. Below: Elder Abuse awareness event.

# Holiday Programme

## Breakaway and OSCAR

Our dedicated, hard working and enthusiastic team continue to run our exciting and popular holiday programmes each year.

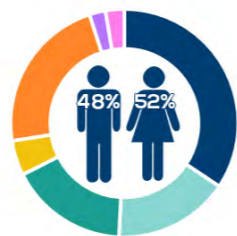
We are very grateful to have a dedicated, hardworking and enthusiastic team to showcase our holiday programmes each year.

The Oscar Holiday Programme runs during the school term holidays for 5-10 year olds and allows our children to learn to work together as a team, get fit, active and have fun. This holiday programme continues to be extremely popular amongst our tamariki. Despite using no advertising, parents rush in and fill up registrations the same day they open to the public.

We are also very proud to continue to include swimming lessons run by Dash Swim School at the Cannons Creek Pool. This year one of our Samoan boys that have consistently attend our programme has excelled in his schools swimming events. He went on to win the Tawa zones swimming competition for his age. He reflects the success of offering free swimming lessons to our local tamariki.

Our Breakaway holiday programme is for 11-17 year olds and is FREE. This is run through the Christmas break and adjacent to the Oscar programme during the April school holidays. Our older youth display excellent leadership characteristics and are great role models for our younger youth. Everyone works together to make it a great success.

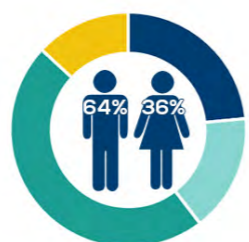
### OSCAR STATISTICS



- Maori
- Pakeha
- Samoan
- Tongan
- Cook Island
- Other
- Tokelauan

**225**  
STUDENTS

### BREAKAWAY STATISTICS



- Maori
- Samoan
- Cook Island
- Other

**310**  
STUDENTS



# Youth Advocate

Additional to facilitating holiday programmes, the Youth Team are responsible for the delivery of 'Kowaiiau' into Primary and Intermediate Schools of Porirua. Repeka Kome, John Leaupepe-Sua and team leader Tj Fermanis work with tamariki aged 5 – 17 all year round.

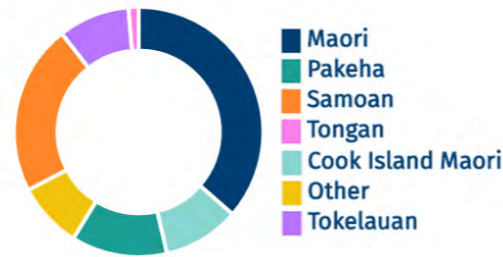
Kowaiiau (Who am I?) is a programme in schools which builds resilience through physical activity, mental challenge, and individual perseverance. Kowaiiau addresses obesity and anti-social behaviours. The programme is run over 24 weeks and was developed in consultation with whanau, police, church leaders and schools from a growing concern within the community that bullying was impacting on student learning.

The Kowaiiau program challenges youth to accomplish in three areas:

- Cultural
- Physical
- Social

Using the Rock and Water programme, the youth team offer students tools when faced with confrontation.

KOWAIAIU HAS REACHED  
**1200**  
 STUDENTS THIS YEAR  
 AND OVER  
**2000**  
 STUDENTS SINCE ITS INCEPTION



“Our goal is to see Porirua become a Rock and Water City.”



Right to left: Kowaiiau Team - Tj Fermanis, Repeka Kome and John Lauapepe.





# Financial Report 2015-2016

<u>Directory</u>	20
<u>Auditor's Report</u>	21
<u>Statement of Service Performance</u>	22
<u>Statement of Financial Performance for the year ended 30 June 2016</u>	23
<u>Statement of Financial Position for the year ended 30 June 2016</u>	24
<u>Statement of Cash Flows for the year ended 30 June 2016</u>	25
<u>Statement of Accounting Policies for the year ended 30 June 2016</u>	26
<u>Notes to the Financial Report for the year ended 30 June 2016</u>	27

## DIRECTORY

### FOR THE YEAR ENDED 30 JUNE 2016

Date of Incorporation	2 May 1994
Nature of Business	Charitable Trust
Address of Business	PO Box 009 Cannons Creek Porirua City
Banker	Westpac Cobham Drive Porirua City
Auditor	TFS Chartered Accountants Limited Chartered Accountants Tawa

Physical Address:	16 Bedford Court, Cannons Creek Porirua
Postal Address:	PO Box 53009, Cannons Creek, Porirua
Phone/Fax:	04 2377749
Email/Website:	<a href="http://www.poriruawhanau.org.nz">www.poriruawhanau.org.nz</a>

## AUDITOR'S REPORT

**TFS** Chartered  
Accountants

214 Main Road  
PO Box 51 203  
Tawa, Wellington  
Phone: 04 232 9005 | Fax: 04 232 3113 | Email: yunus@tfsca.co.nz

### INDEPENDENT AUDITOR'S REPORT to the MEMBERS of PORIRUA WHANAU CENTRE TRUST

#### Report on the Performance Report

We have audited the Performance Report of Porirua Whanau Centre Trust on pages 5 to 15 which comprise the Statement of Financial Position as at 30 June 2016, the Statement of Financial Performance and Statement of Cash Flows for the year then ended 30 June 2016 and the Notes to the Performance Report.

#### Trustees' Responsibility for the Performance Report

The Trustees are responsible for the preparation and fair presentation of the Performance Report in accordance BE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not for Profit) and for such internal control as the Trustees determine are necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibilities

Our responsibility is to express an opinion on the Performance Report based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Performance Report is free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Performance Report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the Performance Report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Porirua Whanau Centre Trust.

#### Opinion

In our opinion the Performance Report on pages 5 to 15 presents fairly, in all material respects, the entity information and financial position of Porirua Whanau Centre Trust as at 30 June 2016 and its financial performance and cash flows for the year ended on that date.

Signature:



Date: 31 August 2016

**TFS Chartered Accountants Limited**  
214 Main Rd, Tawa, Wellington



## STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2016

### Description of the Entity's Outcomes\*:

Porirua Whanau Centre is seen as a hub for the community, enhancing the health, social, education and economic well-being of our children and families. Our Vision is to improve the ability of whanau to be self-reliant.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual* This Year	Actual* Last Year
Ministry of Social Development High Trust Contract to deliver Direct Family services which include; Social Work, Counselling, HIPPY, Parenting, Holiday & Breakaway Programmes. Also hold the lead agency contract for Family Violence Prevention. Holiday Programme Fees	\$589,656	\$580,330
Strengthening Families and Kowaiiau Programme Funding	\$8,970	\$8,074
	\$210,111	\$25,810
Rental Income from 13 properties purchased in December 2015	\$93,794	\$0
Ministry of Education funding for a license childcare centre with 43 children. Our license is for 8 children Under 2's and 35 children Over 2's	\$565,938	\$471,706
Ministry of Education: Porirua Reference Participation Group (PPRG) To increase participation for 3 - 4 years within the Porirua Area	\$26,522	\$3,478
Parent Contributions and WINZ Payments for ECE fees	\$82,271	\$69,976
Creekfest Facilitation.  Porirua Whanau Centre event manage Creekfest an annual health festival held in Cannons Creek that attracts 30,000 + people over the day. Funding is received through sponsorship fees and donations.	\$111,421	\$95,147



## STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue*	1	110	166
Fees, subscriptions and other revenue from members*		-	-
Revenue from providing goods or services*	1	1,615,159	1,325,450
Interest, dividends and other investment revenue*		1,140	1,429
Other revenue	1	20,858	50,080
<b>Total Revenue*</b>		<b>1,637,267</b>	<b>1,377,125</b>
<b>Expenses</b>			
Volunteer and employee related costs*	2	1,034,566	1,172,944
Costs related to providing goods or services*	2	337,222	309,503
Other expenses	2	148,575	107,193
<b>Total Expenses*</b>		<b>1,520,363</b>	<b>1,589,640</b>
<b>Surplus/(Deficit) for the Year*</b>		<b>116,904</b>	<b>(212,515)</b>



## STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Actual* This Year \$	Actual* Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash*	3	121,880	8,913
Debtors and prepayments*	3	121,062	119,486
<b>Total Current Assets</b>		<b>242,942</b>	<b>128,399</b>
<b>Non-Current Assets</b>			
Property, plant and equipment*	4	2,479,756	719,159
<b>Total Non-Current Assets</b>		<b>2,479,756</b>	<b>719,159</b>
<b>Total Assets*</b>		<b>2,722,698</b>	<b>847,558</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Bank overdraft*			24,434
Creditors and accrued expenses*	3	91,210	93,906
Employee costs payable*	3	37,289	35,370
Unused donations and grants with conditions*		-	-
Other current liabilities	3	303,253	187,500
<b>Total Current Liabilities</b>		<b>431,752</b>	<b>341,210</b>
<b>Non-Current Liabilities</b>			
Loans*	3	1,667,693	-
Other non-current liabilities			
<b>Total Non-Current liabilities</b>		<b>1,667,693</b>	<b>-</b>
<b>Total Liabilities*</b>		<b>2,099,445</b>	<b>341,210</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>623,253</b>	<b>506,348</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members*		-	-
Accumulated surpluses or (deficits)*		623,253	506,348
Reserves*		-	-
<b>Total Accumulated Funds*</b>		<b>623,253</b>	<b>506,348</b>

Approved on behalf of the Board of Trustees

Trustee

Trustee



## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2016

	Actual* This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts*	110	
Fees, subscriptions and other receipts from members*		
Receipts from providing goods or services*	1,634,442	
Interest, dividends and other investment receipts*	1,140	
Net GST	(10,988)	
<b>Cash was applied to:</b>		
Payments to suppliers and employees*	1,327,110	
Donations or grants paid*		
<b>Net Cash Flows from Operating Activities*</b>	<b>297,594</b>	<b>-</b>
<b>Cash flows from Investing and Financing Activities*</b>		
<b>Cash was received from:</b>		
Receipts from the sale of property, plant and equipment*		
Receipts from the sale of investments*		
Proceeds from loans borrowed from other parties*	1,644,446	
Capital contributed from owners or members*		
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment*	1,804,640	
Payments to purchase investments*		
Repayments of loans borrowed from other parties*		
Capital repaid to owners or members*		
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>(160,194)</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>137,400</b>	<b>-</b>
<b>Opening Cash*</b>	<b>(15,521)</b>	<b>-</b>
<b>Closing Cash*</b>	<b>121,879</b>	<b>-</b>
<b>This is represented by:</b>		
Bank Accounts and Cash*	121,880	(15,521)



# STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 30 JUNE 2016

## Basis of Preparation\*

Porirua Whanau Centre Trust 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 of 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)\*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

## Income Tax

Porirua Whanau Centre Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions. The trust is a registered charity under the Charities Act 2015 and accordingly is not subject to income tax.

## 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.

## Ministry of Social Development Funding Revenue

Revenue from the Ministry of Social Development (MSD) services contracts is recognised on an accruals basis at the time the services have been performed. Contract revenue received in advance of the services being provided is recorded as a liability under Income Received in Advance.

## Ministry of Education Contract Revenue

Revenue from the Ministry of Education service contract is recognised on an accruals basis at the time the services have been performed. Contract revenue received in advance of the services the time the services have been performed. Contract revenue received in advance of the services being provided is recorded as a liability under Income Received in Advance.

## Employee Entitlements

Provision is made in respect of the Trust's liability for holiday pay owing at the reporting date. The holiday pay liability has been calculated on an actual leave entitlement basis at current rates of pay.

## Equity Funding

Equity funding of \$49,438 (2015: \$45,297) excluding GST was received during the year. These funds were used primarily to cater for children's nutritional needs, learning resources and to fund lease payments for the vehicle.

## Accounts Receivable

Accounts Receivable are stated at their estimated realisable value. Bad debts are written off through the Statement of Financial Performance when they are no longer considered recoverable.

## Changes in Accounting Policies\*

There have been no changes in accounting policies during the financial year (last year - nil) other than noted above.



# NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2016

## NOTE 1: ANALYSIS OF REVENUE

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donations	110	166
	<b>Total</b>	<b>110</b>	<b>166</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	MSD Contract & Other Funding	788,493	606,140
	MOE Funding	541,797	476,184
	WINZ Family Assistance	59,698	54,370
	Parent Fees	33,889	23,680
	Events	99,183	165,077
	Social Housing Rental Income	92,099	
	<b>Total</b>	<b>1,615,159</b>	<b>1,325,450</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest Received	1,140	1,429
	<b>Total</b>	<b>1,140</b>	<b>1,429</b>

Revenue Item	Analysis	This Year \$	Last Year \$
Other revenue	Misc Income	20,858	50,080
	<b>Total</b>	<b>20,858</b>	<b>50,080</b>

## NOTE 2: ANALYSIS OF EXPENSES

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Staff Expenses, Wages & Salaries	1,034,566	1,172,944
	<b>Total</b>	<b>1,034,566</b>	<b>1,172,944</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Programme Expenses	124,210	130,778
	Social Housing	69,883	-
	Office & Administration Expenses	95,465	124,157
	Insurance	20,653	21,065
	Repairs & Maintenance	11,186	19,047
	Consultants	15,825	14,455
	<b>Total</b>	<b>337,222</b>	<b>309,502</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation and Loss on Asset Disposal	44,043	41,233
	Audit & Accounting Fees	9,620	6,925
	Legal Expenses	76,752	50,858
	Bank Charges & Interest	18,160	8,177
	<b>Total</b>	<b>148,575</b>	<b>107,193</b>



## NOTE 3 : ANALYSIS OF ASSETS AND LIABILITIES

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	107,884	(24,434)
	Other Bank accounts	13,996	8,913
	<b>Total</b>	<b>121,880</b>	<b>(15,521)</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts Receivable	112,524	110,630
	Income in Advance	8,537	8,857
	<b>Total</b>	<b>121,062</b>	<b>119,487</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	13,807	17,608
	Accrued Expenses	47,360	35,267
	GST Payable	30,043	41,031
	<b>Total</b>	<b>91,210</b>	<b>93,906</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	37,288	35,370
	<b>Total</b>	<b>37,288</b>	<b>35,370</b>

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	Income in Advance	139,000	-
	Short Term Loans	107,500	187,500
	Term Loans- Current Portion	56,753	-
	<b>Total</b>	<b>303,253</b>	<b>187,500</b>

Liability Item	Analysis	This Year \$	Last Year \$
Loans	Bank Loans	1,694,371	-
	Hire Purchase Loan	30,075	-
	(Less Current Portion of Term Loans)	(56,753)	-
	<b>Total</b>	<b>1,667,693</b>	<b>-</b>



## NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land & Buildings	562,086	1,735,593	110	2,388	2,295,181
Motor Vehicles*	-	-	-	-	-
Furniture and fixtures*	19,300	11,728	-	5,136	25,892
Office equipment*	15,077	5,976	21	7,112	13,920
Computers (including software)*	-	-	-	-	-
Vehicles Plant & Equipment	122,696	51,343	-	29,275	144,764
Heritage assets	-	-	-	-	-
<b>Total</b>	<b>719,159</b>	<b>1,804,640</b>	<b>131</b>	<b>43,911</b>	<b>2,479,757</b>

PPE7 - PPE8	
Current Valuation*	Source and Date of Valuation*
3,020,000	Note 1

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-	-	-	-	-
Land & Buildings	524,731	39,172	101	1,716	562,086
Motor Vehicles*	-	-	-	-	-
Furniture and fixtures*	16,600	8,096	-	5,396	19,300
Office equipment*	24,072	3,533	-	12,528	15,077
Computers (including software)*	-	-	-	-	-
Vehicles Plant & Equipment	127,691	16,500	-	21,495	122,696
Heritage assets	-	-	-	-	-
<b>Total</b>	<b>693,094</b>	<b>67,301</b>	<b>101</b>	<b>41,135</b>	<b>719,159</b>

Note 1:  
16 Bedford Court which has a book value of \$562,086 was valued during the year. The current market value was \$1,300,000 exclusive of GST. The valuation report was dated 19th October 2015. This property is still recorded at book value in the Statement of Financial Position. The cost of 26-40 Tremewan Street of \$1,720,000 has been used as an approximate valuation as this property was purchased during the year.



## NOTE 5: ACCUMULATED FUNDS

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	-	506,349	-	<b>506,349</b>
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	116,904	-	<b>116,904</b>
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>623,253</b>	<b>-</b>	<b>623,253</b>

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	-	718,864	-	<b>718,864</b>
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	(212,515)	-	<b>(212,515)</b>
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	-	-	-
Transfer from Reserves*	-	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>506,349</b>	<b>-</b>	<b>506,349</b>

## NOTE 6 : COMMITMENTS AND CONTINGENCIES

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	506,349	-	506,349
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		116,904		116,904
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	623,253	-	623,253

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	718,864	-	718,864
Capital contributed by owners or members*				-
Capital returned to owners or members*				-
Surplus/(Deficit)*		(212,515)		(212,515)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	506,349	-	506,349

## NOTES 7-12

## Note 7: Other

## Significant Grants and Donations with Conditions which have not been Recorded as a Liability\*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
None			

## Goods or Services Provided to the Entity in Kind\*

Description*	Amount*
No goods or services in kind were provided to the trust	

## Assets Used as Security for Liabilities\*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
ANZ Bank Term Loans. Balance outstanding \$1,694,371	First Mortgage over Land & Buildings. The combined value of the security is \$3,020,000 being the cost of 26-40 Tremewan St (\$1,720,000) and the valuation of 16 Bedford Crescent of \$1,300,000.
Hire Purchase advance. \$30,075 principle outstanding at balance date	Charge over Toyota HiAce van

## Note 8: Assets Held on Behalf of Others\*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
The trust does not hold assets on behalf of others.	

## Note 9: Related Party Transactions\*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
All trustees received honorarium payments	Cash	19,181	7,000	-	-
Kelly Hygiene NZ Ltd (a company in which the Chief Executive is a shareholder) made a short term interest free loan to the Trust during the 2015 year, which was repaid shortly after the end of the 2015	Cash	-	80,000	-	80,000

## Note 10: Events After the Balance Date\*

## 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.





**PORIRUA**  
**Whānau Centre**  
Our Families | Our Taonga

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