

TE AWHI WHĀNAU CHARITABLE TRUST

Annual Report

2023



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Foreword

Kī mai koe ki ahau

He aha te mea nui o te ao, maku e kī atu

He Tangata, He Tangata, He Tangata

E ngā mana e ngā hapū katoa e ngā mōrehu. Tēnei matou o te Poari o T Awhi Whānau Charitable Trust, ka mihi ki a koutou. Mai i te Taitokerau, Whangārei, Terenga Paraoa, tai atu mai ki te Riu o Waikato, puta noa i Aotearoa. Tēnā koutou, tēnā koutou.

I am pleased to provide this report from the Chair in what has been a very full and busy year for the Trust. This report provides me the opportunity to share and reflect on a few of the highlights and achievements of the Trust from over the past year, there – in, looking forward to what the new year may hold. Mihi to everybody that have contributed to the Trust over this time.

In March our Kirikiriroa team hosted our 2023 hui a tau at the Trusts, Kirikiriroa office. Staff and Tu Whānau gave written and verbal reports including their aspersions for the coming year. In June our Taitokerau whānau hosted the launch of Raranga Tahi at our Whangarei offices. This included opening of new office spaces where the Trust was able to show case the progress and mahi being undertaken there. Both occasions provided the Board opportunity to meet with Tu Mahi and Tu Whānau and their excellent mahi.

Another highlight from the past year was the Trusts workforce recruitment drive supported by the Board. Recruiting and retaining kaimahi hauora workforce has been a challenge right across the health sector. This initiative incentivises kaimahi to be active recruiters in growing our team together. A further pleasing development also has been the opportunity for the Trust with funding from Te Rau Ora to develop, and support rangatahi cadet placements to pipeline workforce career pathways. This has been an exciting opportunity for developing ngā tu imahi Māori mō āpōpō.

In December 2023 the Board held a planning day at Waipuna in Tāmaki. Over this coming year the Board will look to review and update our Trust Deed. In this regard it is important the Trust stay a-breast and current of legislation, and governance best practice, and are fit for purpose.

The Trust continue to hold several service agreements to provide a range of Kaupapa Māori Mental Health programme in Te Taitokerau (Whangarei) and Waikato. This is our core mahi of the Trust. Over the previous year these agreements were consolidated under Te Aka Whai Ora Māori Health Authority set up under the Pae Ora Healthy Futures legislation to improve Māori Health. The new incoming government consistent with their election manifesto has decided to disestablish the Authority as part of its 100-day coalition plan. It is not clear how these changes will affect the Trust but the agreements already in place will maintain the current core services while these changes are worked through.

There have been no changes to the Board membership from last year. I thank the Board, senior Management, and Tu Mahi for their mahi. The Trust continues to enjoy a sound financial footing, free holding all our capital assets, and with more than one million dollars in term deposit investment. This then allows the Trust to be able to plan and develop in confidence for the wellbeing of people that use our services.

Tēnā koutou, tēnā koutou, tēnā tātou katoa.

Tio Sewell

Tū Tiamana - Waikato

Thoughts from the Tumuaki

Language reflects our beliefs and the way we view people. How we speak to and about people is a window into our thoughts and the words we choose convey that we truly value people, believe in them, and genuinely respect them.

Language is deeply intertwined with culture, reflecting a particular community or society's values, norms, and beliefs. So, language could preserve power dynamics and social pyramids, influencing how we perceive different individuals.

It is important to be aware of language's power and use it responsibly and when discussing mental health and addiction, let's be mindful of the language we employ, as people who experience these challenges can often face discouragement, marginalisation, and a sense of being put down. None of us should be defined or limited by our challenges, labels, diagnoses, or a single aspect of who we are. We are people primarily, so let's remember.

It is important not to portray successful individuals who have experienced mental health and addiction problems as superhuman or special. Remember, this implies that it is rare for people with these challenges to achieve great things and can be patronizing to those who have made significant achievements.

Terms such as "afflicted with," "suffers from," or "victim of" create a sense of helplessness and victimhood. Instead, it is important to recognize the positive experiences, growth, and powerful learning that can arise from facing these challenges. Labels like "schizophrenia" can carry negative connotations and have been sensationalized and overused.

Adopt a generic and respectful approach acknowledging their person's humanity and individuality. Use of person-centred language, like "person who experiences psychosis" emphasizes that individuals are more than their symptoms or conditions. Focusing on strengths and what individuals can do rather than what they struggle with is essential.

Use their names whenever possible, as this acknowledges their individuality and affirms their dignity.

The way we use language reflects our beliefs and can have a profound impact on our attitudes and the experiences of others. By choosing respectful language, focusing on strengths, and avoiding stigmatizing or marginalizing terms, we can create a more inclusive and supportive environment for people experiencing mental health and addiction challenges. Thank you for reminding me of this, Bee.

Mauri ora

Laurie

Adapted from Recovery Language by Otto Wahl

WHAT WE ARE

Established in 1994, **Te Awhi Whānau Charitable Trust (Te Awhi)** is a kaupapa Māori organisation providing mental health and addiction services in the Waikato and Te Taitokerau. Our objects and rules are outlined in the Trust Deed (2001).

The Trusts' philosophy is underpinned by the following core principles:

- Utilise Māori models of practice.
- Tikanga Māori – Whānau concepts, traditional and cultural aspects, individual identity. Acknowledge and work with Te Tiriti o Waitangi.
- Te Awhi recognises Te Tiriti o Waitangi as a living document.
 - the unique status of Māori as Tangata Whenua o Aotearoa (people of the land).
 - the ongoing relationship between iwi and the crown and that it is and always will be a dynamic, living statement.

As Te Awhi operates within ngā iwi o Tainui and Te Tai Tokerau it upholds and respects the kawa of Tainui and Ngā Puhi Nui Tonu.

Te Taupunga (Anchor stone Philosophy)

Whakatō te kakano
ko wai au
Mirimiri ki te aroha
Tipua te ngakau Maori
I roto i te Wairua Tapu

Plant the seed.
Who am I.
Nourish it with love.
Nurtured with our ancestral gifts.
Encompasses in the Holy Spirit.

Mission

Mai i te Taupunga, ka hanga huarahi, hei whai ma tatou, ka whangaia te kaupapa, ka puawaitia te tangata

From the anchor stone of our founding proverb, we build the road we shall travel, so that the Kaupapa is taught and the individual flourishes.

Vision

Ka tū pakari au me toku kiri i te taha o toku iwi.

I will stand proud in my own skin with my own people.

Aspects of our vision

E hangai ana tēnei whakapuakitanga ki nga whaingā matua o te kaupapa o Te Awhi Whānau. E tiro kau ana tēnei whakapuakitanga ki te oranga katoa o te tangata, mai te tinana, te hinengaro tae noa ki tona wairua. Ko ta Te Awhi Whānau, he hikotahi ki o ratou kiritaki, kia whai waahi ai rātou te tū mana motuhake.

The use of the word skin within our vision encompasses a person's whole being 'te tuakiri o te tangata.'

The kaupapa of Te Awhi is reflected in the statement being an outcome for both the Trust and Tū Whānau. The statement weaves through a strand of rangatiratanga which is what Te Awhi aims to provide for its participants. Also infuses aspects of 'te tuakiri o te tangata' which looks at the total well-being of a person.

This statement links to one of the core values of Te Awhi and makes people proud of themselves and where they come from. Tū Whānau, Tū Mahi (staff), Tū Tiaki (board members), and other terms, are used by Te Awhi to articulate and embody the vision and give real meaning to our people.

WHAT WE ARE FOCUSED ON

Five Year strategic framework

Tetra Map is our framework for planning, it helped us identify – Firm results, clear systems, bright possibilities, and a calm approach. And our success will happen by retaining our Tikanga, being credible and maintain our reputation and by building and maintaining relationships that matter.

This formula for success will be the key to our success going forward. To do this we must; stay grounded in our KAUPAPA, ensure our structure is fit for purpose and our processes are CLEAR, and we continue to MAINTAIN our relationships and INVEST in our Tu Whānau, Tu Mahi, and approach.

Strategic Goals

Image Nga Rangatira Kaitiaki o ngā Māori Kia Tū Pakari ai

To be considered

- Leaders and lovers of our people
- The 'Go To' NGO
- Excellent outcomes striving for success.

Culture Hāpaitia te Oranga, Hāpaitia te Reo Rangatira

With a focus on

- Smoke-free to Addictions to Oranga – Healthy Lifestyles
- Te Reo is us; we are te reo – Promote and utilise te reo.
- Growing Maori Health Professionals - Equity

SYSTEMS Te Awhi embrace and are to the forefront of technology, rangahau and tikanga based practice.

- Design and continuously review a contract management system.
- Design an evaluation and monitoring framework that includes risk.
- Build an evidence base of what constitutes relevant measurable result.

OUTPUTS Kia Māori – Rongoā, Reo, Māori models

- Leadership – growing good leaders.
- Introduce an Education – Prevention focus.

- Rongoā – Alternative Healing

WHO WE ARE

The Trust Board is led by a chairperson elected by Trustees each year. The Board currently has six representatives, comprising three Waikato-based trustees and three Te Taitokerau-based trustees. A Protector is also in place. The Trust Board meet bi-monthly to receive reports and updates for the period.



Tio Sewell · Tū Tiamana Waikato



Linda Raupita · Tū Tiamana FARc
Waikato



Anaru Adams · Tū Tiaki · FARc
Waikato



Lucy Bush · Tū Tiaki · Te Tai
Tokerau



Edward Beattie · Tū korowai · Te
Tai Tokerau



John Tana · Tū Tiaki · Te Tai
Tokerau



Laurie Hakiwai · Tumuaki



Te Taima Barrett · EA Board ·
Tumuaki

Te Awhi is a provider of health and disability services and holds a range of service contracts with Te Whatu Ora Te Taitokerau and Waikato, the Ministry of Social Development, an Oranga Tamariki with a collective value and approximately \$6,000,000 per annum renewable annually to five yearly.

Te Awhi Senior Leadership Team is led by a Tumuaiki based in Kirikiriroa, with Tu Arataki/Service Leads operationally responsible for each locality.



June Tauranga · Tu Arataki · Awhi Mai



Shirley Titoko · Tu Arataki · Te Awhi Kirikiriroa



Ann Grennell · Tu Arataki · Te Whanau Pataka



Arthur Emmanuel · Tu Arataki Putea · Taiao · Hangarau



Hori Kingi · Tu Whatumanawa



Sharleen Wikaire · Tu Arataki · Te Awhi Whangarei

Te Awhi AGM Minutes 2023

Date: 31 March 2023

Time: 6pm

Location: 386 Peachgrove rd, Kirikiriroa.

Karakia: Hori Kingi

Waiata: Hutia te rito

Mihimihi and Board Introductions: Tio Sewell/Edward Beattie/Hori Kingi

Waiata: He Honore

Attendance: Aorangi Kawiti, S Elliot, Mason Davis, Maka Tupe, Gregg Langstonez, Matthew Swabey, Hohepa Pickering, Donna, Nainga, Rhys King, Marcus, Thomas, Hine, Nicky, Credence, Nick, Kate, Jostin, Sarah, June Tauranga, Hayden, Joresjays, R Moetu, Shannon Gattand, Linda Raupita (Trustee), Tio Sewell (Chairman), Anaru Adams (Trustee), Hone Tana (Trustee), Edward Beattie (Protector Te Taitokerau), Laurie Hawkins (Tumuaki), Te Taima Barrett (EA), Arthur Emmanuel, Shirley Titoko, Hori Kingi, Ann Grennell, Sharleen Wikaire.

Apologies: Rocky Rangitawa, Brendon Tewao, Neon Dawson, Carol Rameka, Te Ariki Te Pou, Te Mingi Elliot, Geneva August, Ashraft Mohammad, Rob Cox.

Confirm minutes from previous AGM on 2022 February

Correction to minutes:

- Add Tio Sewell to apologies.

No matters arising.

Motion: Previous minutes be accepted. **Moved:** Shirley Titoko **Second:** Laurie Hawkins

Annual Financial Report:

(Presented by Linda Raupita & Arthur Emmanuel)

- Report presented to whaanau with a general overview of current financial position. Linda acknowledged Arthur and team for the outstanding mahi.

Commentary: Tio acknowledged the great mahi and collective efforts, further acknowledging the ownership of the new office facilities in Kirikiriroa.

Motion: Financial report to be accepted. **Moved:** Edward Beattie **Second:** Sarah

Chairman Report:

- Tio acknowledged all whaanau, kaimahi and new board members that have joined Te Awhi Whaanau, further acknowledging the passing of Aroha Waetford previous Secretary and Chair. Also, the retirement of our previous Tainui Protector Hone Thompson.
- Linda shared the financial position of the trust and outright purchase of the Te Awhi whaanau charitable trust office.
- Acknowledgement and mihi to Te Whaanau Pataka, previously known as Ross Trevor House, a whaanau centered service which has been operating in Kirikiriroa, Waikato for many years.
- Tio highlighted an outcome that came from the Board Retreat, which was the establishment of the (FAR) Finance Audit Risk committee, the creation of a new level of oversight and protection

to ensure trust business and finance is managed in a safe transparent way, ultimately protecting the assets that we have for future generations moving forward.

Motion: Chair report to be accepted. **Moved:** Shirley Titoko **Second:** Selena Elliot

Tumuaki Report:

- Laurie acknowledges the support given by the board for Tuu mahi, noting the recent purchase of a new work vehicle for the Te Taitokerau whaanau.
- Further acknowledgement to all Tuu mahi for the exceptional mahi displayed across Te Awhi services.
- An overview of the report has been included in the Annual 2023 report for reference. Time will now be given to each of the Tuu Arahi to present a service report.

Tuu Arahi Reports:

Te Whaanau Pataka (Waikato)

(Presented by Ann Grennell)

Te Whaanau Pataka previously known as Rostrevor house has been providing community support for the past 28 years and have recently submitted an RFP for funding to support the service. Ann provided an overview of the support that the service provides, such as Triple P parenting, iCams and incredible years. Te Whaanau Pataka also provides support to whaanau with tamariki who display symptoms or need guidance navigating through mental health with a core focus on ADHD.

Te Awhi Whaanau (Waikato)

(Presented by Shirley Titoko)

- Opened with the Te Awhi Whakapapa waiata composed by Hone, Edward, Tio, Laurie, Shirley, Selena, and Aroha.
- Excellent Outcome for whaanau is the main priority moving forward.
- Eight staff have moved on from the service. Acknowledge the mahi they contributed.
- Eight new staff members have joined Te Awhi Whaanau.
- Acknowledge Board for the bonus in July, and vouchers provided due to inflation.
- Acknowledge Board and Tumuaki for kaimahi development and support.
- Business plan – collective effort from all Te Awhi whaanau kaimahi.
- Acknowledge the employment service.
- Two new Tuu Arataki – propose a wananga pertaining to employee obligations to Te Awhi whaanau services.
- Asking for support from Te Awhi Whaanau for employees to obtain their full driver's licenses to increase service capabilities.
- Request for renovations within the whare (detail in report).
- Request for Marakai or planter boxes for a marakai.
- Request for a new building (detail in report).
- Congratulate Reese (Tuu whaanau) as his diabetes has now gone into remission.
- Mauri Ora – congratulate Jovarn (Tuu whaanau) for giving up smoking.
- Various positive outcomes across the service as a result from the new FTEs.
- Acknowledge Board for the strategic direction.

(Waiata tautoko)

Te Awhi whaanau (Te Tai Tokerau)

(Presented by Sharleen Wikaire)

- Sharleen has worked in Te Awhi for eight-years and this is her first year as Manager.
- Sharleen highlighted the challenges that the team and whaanau have endured throughout the year.
- Provided an overview of Tuu Whaanau wellbeing.
- Five staff members moved on from Te Awhi. Six new staff members have joined.
- Sharleen supports the need for more waananga to support professional staff learning and development.
- Acknowledge the ongoing support from all her kaimahi and Laurie.

(Waiata tautoko)

Te Awhi Mai (Waikato)

(Presented by June Tauranga)

- 110 Tuu whaanau have been through the service since establishment.
- Reaffirmed the values of the Taupunga whakato te kakano and how that aligns with Te Awhi Mai.
- Despite the decline in staff numbers the team have continued to support the kaupapa and Tuu whaanau. It is important to employ the right Tuu mahi who understand the intensity of the mahi to ensure the best support is given to Tuu whaanau. Two potential Nurses will be interviewed next week. However, it is a process that is not taken lightly as the care and support needed is high. Henry Bennet is a level 6 service and Awhi Mai is Level 5, which provides new potential applicants a better understanding as to what type of expertise and commitment is required.
- Acknowledge the cultural support provided by Hori, which has given Te Awhi Mai service a needed boost since covid, natural disasters and decline in Tuu mahi.

IT – Information Technology

(Presented by Arthur Emmanuel)

- Te Awhi has improved IT across the organisation. 4-years ago, a 5-year forecast plan for IT was created, however covid has caused slight delays.

Pou Tikanga Cultural report

(Presented by Hori Kingi)

- **Te Awhi Taupunga:** Mauri ora is to be spiritually robust, emotionally energized, positive thinking, energetic in action and sustainable in reviewing relationships these are the first steps of change moving into a direction of fostering healthy lifestyles, supported by increasing literacy, strengthening identity, encouraging self-management, and restoring dignity. This is a new way of describing the Taupunga alongside the vision, and mission statement. These are guiding lines, when working with whaanau its about **“Ka Tu Pakari au”** the physical being, **“ka tu pakari au ki roto i taku kiri”** is the spiritual side and te tuakiritanga i te taha o te whaanau which is community, not only relationships. This is the foundation to engagement.

- **Cultural Development:** Hori referred to the Tikanga o Tainui report named by Selena Elliot to help guide the cultural direction of Te Awhi. Fortnightly two-hour kapahaka sessions occurred over a period of time at the Western Community center, common waiata was taught to strengthen the kapahaka group. The itinerary was to teach Tuu whaanau te reo Maaori in 10-mins, using simple activities. Pepeha was taught with a simple template to ensure no mix-up was had, also setting a pace for whaanau with no confusion. The activities were in preparation for the whaanau day, which was a success. The whaanau did a marvelous job presenting at the whaanau day. The activities aligned with the Taupunga *"Whakato te kakano ko wai au and ka tu pakari au."*
- **Cultural Assessments:** A new initiative was established to provide peer support for group supervision. However, covid and the decline in Tuu Mahi created challenges for whaanau to attend. Hori would like to employ another Cultural practitioner/supervisor to support Tuu mahi and the organisational growth.
- **Te Reo Maaori:** Tuu Whaanau have been engaging/learning a variety of karakia, Hiimene, waiata and kupu Maaori through cultural sessions. In the process of revisiting terminology across the services to capture the essence of Te Ao Maaori. Trainings have been implemented to support Tuu mahi.
- **Karakia Wednesday:** alternate between services for weekly kauwhau between eight services. Tuu Whaanau have been engaging/learning a variety of karakia, Hiimene, waiata and kupu Maaori through cultural sessions.
- Highlighted the challenges that occurred during covid which impacted the engagement of Tuu mahi/Tuu whaanau attendance.
- **Rongoa Maaori services:** new kaimahi who provide a variety of Rongoa services on a weekly basis such as mirimiri and rongoa balms.

Chairman: Tio acknowledged the exceptional mahi of Tuu Arahi.

Motion: Tumuaiki report be accepted **Moved:** Shirley Titoko **Second:** Ann Grennell

Motion: Tuu Arahi reports be accepted **Moved:** Edward Beattie **Second:** Hori Kingi

Floor opened for each service to present Wishlist:

Te Awhi Mai (Waikato) (Presented by Shannon Gattand)	
Sports and Gym gear	Cooking classes
Recording studio (creative solutions)	Resources for dedicated workshops (a budget)
Boxing Bag for Gym	Rongoa Maaori workshops
Outdoor heating (smoking area)	More outings
Driver for a van (dedicated driver)	Basketball Hoop
Solar panels	Pets
One computer system	Cleaning rosters
Free Wi-Fi	Vege and fruit garden
Swimming pool	Reading lamps in rooms
Better recycling system	Outdoor kitchen (smoking area)
Procaine	Journals on admission
Heating in the rooms	More Blankets

Commentary:

- Tio Acknowledged whaanau and list. Further mentioning that a Journal is a great idea for whaanau to receive on admission to allow them to journal their journey. A swimming pool may be considered in the long-term plan.
- Edward acknowledged whaanau and list, further adding that all requests will be taken into consideration and listed by priority. The list was sensible.

Awhi whaanau (Waikato) (Presented by Maka Tupe)	
New blankets	Microwave for each unit
Pots and pans	One bike for everyone to share
Cutlery	Foot spa
Vacuum cleaner for each unit	Driver's license
Moveable mirror	Portable shavers for all males who need haircuts
Faster Wi-Fi for TV and phone	More Modems
Electric blankets	Drawers and dresser
Air fryers	Massage table
Automatic fly spray dispensers	New guitar
Mattress covers	New skin care products

Commentary:

- Tio acknowledged the whaanau and list. Further explaining how the lists will help to inform the budget for the upcoming year.
- Linda acknowledged the whaanau and list. Further adding how great it is to hear suggestions for the Board to take into consideration.

Te Awhi (Taitokerau) (Presented by Sarah)	
Board games	King size bed (Reese is too tall for current bed)
Box speaker	Printer
Single couch for rooms	Vacuum
New double bed and linen	Dryer
Kitchen table and chairs	Arts and crafts
Cutlery, plates, and bowls	Net curtains
Sky TV	

Te Whaanau Pataka (Waikato) (Presented by Ann Grennell)
Request an opportunity to provide weather protection over the front and back area entrances. The hope of an improvement to pave the back area with space to have raised veg gardens and miniature fruit trees. Outdoor seated area with a gate to help keep our visiting tamariki safe. Something for our dads to learn about to support their whanau who are a largely forgotten member of the whanau.

Commentary:

- Shirley informed the Board of the great mahi and progress that was displayed by Maka Tupe, who came from Awhi Mai over a year ago his goal was to be a Tuu Tautoko. Maka has been working as a support worker for 11-months going onto a year and already operates one of our sites, Maka has passed the medical compliancy test receiving the second highest in the medical administration test. Shirley and her team want to continue strengthening Maka to eventually join the peer support work force within Te Awhi mai.
- Edward acknowledged Maka and the great progress he has made.
- Anaru made a Tono to the Tuu Whaanau, as a member of the FAR finance committee the budget will be reviewed, therefore, Anaru will try to visit all the whare within Te Awhi including Te Taitokerau before the end of May, to better engage and understand the requests, highlighting that Wishlist's are not just Wishlist's, nor are they just paper with koorero. Anaru has made this his commitment and will also bring biscuits.
- Hori asked for **cellphones** for all Tuu whaanau for easy access to Zoom and Teams for karakia, it has been difficult engaging all whaanau in karakia therefore, a cellphone on hand will allow Tuu Whaanau to attend karakia regardless of location. Also good for Tuu whaanau to communicate with each other.

Waiata tautoko: Auahi kore waiata

Karakia: Hori Kingi

Himene: Whakaaria Mai

Time: 9pm

SERVICE PERFORMANCE & FINANCIAL ACCOUNTS for
the year ended June 30, 2023



Te Awahi Whanau Charitable Trust
Financial Statements for the year ended 30 June 2023

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**Te Awhi Whanau Charitable Trust
Directory**

for the year ended 30 June 2023

Trustees

Joseph Tio Sewell
John Tana
Edward Beattie
Linda Raupita
Anaru Adams
Luciana Bush

Chairperson

Protector

General Manager

Laurie Hakiwai

Charitable Trust Number

CC36800

Address of Business

Te Awhi Whanau Charitable Trust
386 Peachgrove Road
Fairfield
Hamilton

Nature of Business

Providing rehabilitation and support services primarily for Maori.

Accountants

Jefferies Nock & Associates Limited
387 Peachgrove Road Hamilton

Auditors

Owen Mcleod & Co Limited
Chartered Accountants
91 Clarence Street
Hamilton

Bankers

Kiwibank hamilton

Te Awhi Whanau Charitable Trust
Statement of Service Performance
For the year ended 30 June 2023

Te Awhi is in year four of its five-year strategic framework, however the last two years have seen major changes happening in health due to the introduction of the Pae Ora Health Futures Act. The reforms aim to improve health outcomes for Māori and embed Te Tiriti principles in the healthcare system. Using Te Awhi's five-year strategic plan. Because of this change the board reviewed and updated its strategic plan to reflect the Pae Ora Health Futures Act.



As a future focused organisation, we have been quietly growing our service offering, which has increased our income and activity. Te Awhi is now viewed by the Charities Commission as having Tier 2 status. This means increased accountability, enhanced governance standards, and compliance with regulations. Looking to the future Te Awhi has introduced a Finance, Audit and Risk sub-committee (FARc) to assist the board in various financial, risk and compliance matters. Members are Arthur Emmanuel, Laurie Hakiwai, Linda Raupita (Chair) and Anaru Adams.



To be A Go-to NGO Te Awhi is growing its peer workforce, as they can fundamentally change how we approach and engage people around their mental health and well-being. They also inspire individuals with the support and information they need to live their best lives in their communities of choice of our total staff we have.



There are 4 designated Peer lead roles, but many Tu Mahi s identify as having lived experience or caring for a person with a lived experience. While many organizations are struggling to maintain their workforce, Te Awhi has utilized incentives with Tu Mahi to find new recruits.



Te Awhi Whangarei and Te Whatu Ora- Te Taitokerau are delivering a service that is an alternative to a hospital stay called Raranga Tahi. Tu Whānau are supported in their homes amongst Whānau/friends to manage their emerging mental health challenges. The co-lab sees Te Whatu Ora providing focused clinical intervention while Te Awhi leads the delivery of cultural and community interventions.



Te Awhi embarked on a 5-year Hangarau systems and technology journey in 2022 to deliver a cloud-based systems that is secure and supports Tu Mahi to deliver an outstanding service. We replaced our aging hardware to give Tu Mahi mobile technology solutions, moved to well performing new technologies and licenses that provide access to state-of-the-art security.

OUR OUTCOME is to Support Tu Whānau and Tu Mahi Moemoeā (dreams) and we measure this using Ka tū pakari i toku kiri, i te taha o toku iwi' - Stand proud in their own skin, with their own people, as our yard stick

OUR TU WHANAU OUTPUTS



We provide.

- 12 acute support beds
- 29 residential support beds
- 4 short stay support beds
- Occupancy for 2023 averaged 89% for the year



We supported.

362 Tu Whānau have been supported this year. 55% were tāne and 45% wahine. 70% were Māori.



Acute support which is intense 24/7 days a week support.

We supported 84 Tu Whanau toward wellbeing



Residential support which is 24/7 day a week support to achieve their recovery goals.

We supported 43 Tu Whānau this year and 60 were supported last year.



Community Support Work: Provided by three FTE's who supported 44 Tu Whānau to live independently in the community and home of their choice this year and 81 last year.



Haerenga (trip): We provided funding for supported day trips, noho's (camps) and activities such as Mental Health Awareness Week, and Matariki wananga.

39 Tu Whānau participated this year and 34 Tu Whānau participated last year.



Ministry of Social Development:

Vocational Services (Hamilton only): Vocational goals are developed, and supported, so Tu Whānau can attend training and or employment. 37 Tu Whānau were supported this year and 43 Tu Whānau last year.



Whakapapa connection or connect with their identity.

97 Whānau participated in Whānau day last year and 36 Whānau participated this year, as one service was in isolation on that day due to Covid 19.

Te Awhi Whanau Charitable Trust

Statement of Comprehensive Revenue and Expense

for the Year Ended 30 June 2023

	Notes	2023 \$	2022 (Restated) \$
Revenue from exchange transactions			
Revenue from exchange transactions	5	6,513,952	5,680,610
revenue from non-exchange transactions			7,240
Total revenue		<u>6,513,952</u>	<u>5,687,850</u>
Operating Expenses		507,774	312,210
Board expenses		102,097	66,122
Employment Expenses		4,055,640	3,121,394
Other Expenses		354,137	129,828
Roopu Expenses		496,671	485,087
Depreciation		146,360	119,685
Total expenses		<u>5,662,679</u>	<u>4,234,326</u>
Finance Income	6	47,025	15,453
Finance Costs		(4,411)	(4,269)
Net Finance Income		<u>42,614</u>	<u>11,184</u>
Total Surplus/(deficit) for the year		<u>893,887</u>	<u>1,464,708</u>
Other comprehensive revenue and expense		-	-
Total other comprehensive revenue and (expense)		<u>-</u>	<u>-</u>
Total comprehensive revenue and (expense) for the year		<u>893,887</u>	<u>1,464,708</u>



The above statements should be read in conjunction with the notes to and forming part of t

its.

Te Awhi Whanau Charitable Trust

Statement of Changes in Net Assets/Equity for the year ended 30 June 2023

	Reserves / Revaluation Surplus	Accumulated Revenue and Expense	Total Net Assets / Equity
	\$	\$	\$
Balance at 1 July 2022	388,125	3,968,665	4,356,790
Total Surplus/(deficit) for the year	-	893,887	893,887
Total Building Revaluation Reserve	-	-	-
Balance at 30 June 2023	388,125	4,862,552	5,250,676
	\$	\$	\$
Balance at 1 July 2021	388,125	2,503,957	2,892,082
Total Surplus/(deficit) for the year (Restated)	-	1,464,708	1,464,708
Total Building Revaluation Reserve	-	-	-
Balance at 30 June 2022	388,125	3,968,665	4,356,790



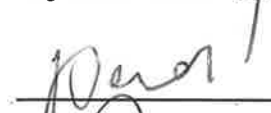

The above statements should be read in conjunction with the notes to and forming part of the

Te Awhi Whanau Charitable Trust

Statement of Financial Position at 30 June 2023

	Notes	2023 \$	2022 (Restated) \$
ASSETS			
Current assets			
Cash and cash equivalents	9	2,105,395	1,695,132
Receivables from exchange transactions	10	711,613	951,255
Prepayments and other assets	11	73,255	47,081
Total Current Assets		<u>2,890,263</u>	<u>2,693,468</u>
Non-current assets			
Property, plant & equipment	12	3,392,478	2,943,276
Total Non-Current Assets		<u>3,392,478</u>	<u>2,943,276</u>
Total assets		<u>6,282,741</u>	<u>5,636,744</u>
Current liabilities			
Payables (from exchange transactions)	13	324,786	133,962
Payables (from non-exchange transactions)	13	7,375	7,375
Employees entitlements	14	699,904	443,813
Deferred Revenue	15	-	329,804
Loans - Current	16	-	365,000
Total Current Liabilities		<u>1,032,065</u>	<u>1,279,954</u>
Total liabilities		<u>1,032,065</u>	<u>1,279,954</u>
Net Assets		<u>5,250,676</u>	<u>4,356,790</u>
Equity			
Accumulated Revenue and Expense		<u>5,250,676</u>	<u>4,356,790</u>
		<u>5,250,676</u>	<u>4,356,790</u>

Signed for and on behalf of the Board of Trustees:


 Chairperson _____ Date 23/3/24

 Trustee _____ Date _____



The above statements should be read in conjunction with the notes to and forming part of these

statements.

Te Awhi Whanau Charitable Trust

Statement of Cash Flows for the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
<u>Receipts</u>			
Receipts from exchange transactions		6,423,790	5,698,692
Receipts from non-exchange transactions		-	7,240
Net GST		137,049	(125,379)
		6,560,839	5,580,553
Payments to suppliers and employees		(5,232,627)	(4,053,911)
Net cash flows from operating activities		1,328,212	1,526,642
Cash flows from financing/investing activities			
Interest received		47,025	15,453
Sale of Property Plant and Equipment		-	22,609
Proceeds from loan borrowed from other parties		-	365,000
		47,025	387,609
<u>Payments</u>			
Purchase of property, plant and equipment		(595,563)	(1,032,738)
Repayments of Loans		(369,411)	(368,219)
Funds paid to Te Roopu Tautoko ki Waikato		-	(890)
Repayments residents bonds		-	(1,600)
		(964,974)	(612,776)
Net cash flows from financing/investing activities		(917,949)	1,000,385
Net increase/(decrease) in cash and cash equivalents		410,263	526,257
Opening Cash and cash equivalents		1,695,132	1,168,875
Closing Cash and cash equivalents	9	2,105,395	1,695,132

The above statements should be read in conjunction with the notes to and forming part of the financial statements



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

1. Reporting Entity

Te Awhi Charitable Trust is a charity registered under the Charities Act 2005. The Trust is a public benefit entity for the purposes of the financial reporting in accordance with the Financial Reporting Act 2013.

The entity is primarily involved in providing rehabilitation and support service primarily for Maori

These financial statements have been approved and were authorised for issue by the Board of Trustees on the date as shown in the Annual Report

2. Statement of compliance & Basis of preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate for Tier 2 Not-For-Profit benefit entities for which all reduced disclosure regime exemptions have been adopted.

The entity qualifies as a Tier 2 reporting entity. In the two most reporting periods it has between \$2m and \$30m operating expenditure.

The financial statements have been prepared on a historical cost basis.

The financial statements are presented in New Zealand dollars

3. Use of Judgements and estimates

The preparation of the financial statements requires management to make judgements estimates and assumptions that affect the application of Accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

(a) Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the financial statements include the following:

- * Revenue recognition - exchange revenue
- * Classification of lease arrangements

(b) Assumptions and estimation uncertainties

There are no assumptions and estimation uncertainties that could have a significant risk of resulting in a material adjustment in the year ending 30 June 2023.

(c) Changes in accounting estimates

There have been no change in any accounting estimates during the year ended 30 June 2023.

4. Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

The Trust receives revenue from both exchange and non-exchange transactions. An exchange transaction is defined as a transaction in which one entity receives assets or services (or has liabilities extinguished) and directly gives approximately equal value to another entity in exchange. A non-exchange transaction is a transaction in which the Trust receives an assets (such as cash), but does not provide approximately equal value in return.

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that the economic benefits will flow to the entity, and can be measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the entity's revenue streams must also be met before revenue is recognised.

Revenue from exchange transactions:

Contract Income

Contract Income received is recognised in operating revenue unless specific conditions are attached. In this case the contract is treated as a liability until the condition is met.

Grants Received

Grants income is recognised when conditions of the grant received have been met.

Rental Income

Rental income is recognised in surplus or deficit on a straight line basis over the life of the lease.

Revenue from non exchange transactions:

Grants, Donations and Koha

Non exchange revenue from Grants, Donations and Koha are recognised when the revenue is received unless there are conditions attached to the inflow. Stipulations that are conditions specifically require to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as a non-exchange revenue as and when the conditions are satisfied.

Stipulations that are restrictions do not specifically require the entity to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability which results in the immediate recognition of non-exchange revenue.



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

(b) Property, plant and equipment

Items of property, plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property plant and equipment are subsequently measured under the:

Cost model: Cost or (fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

Revaluation model: Fair value less accumulated depreciation and accumulated impairment losses recognised after the date the most recent valuation. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. Gains and losses on revaluation are recognised in other comprehensive revenue and expenses and presented in the revaluation reserve within net/equity. Gains or losses relating to individual items are offset against those from other items in the same class of property plant and equipment however gains or losses between classes or property, plant and equipment are not offset. Any revaluation losses in excess of credit balance of the revaluation surplus for that class of property, plant and equipment are recognised in the surplus or loss as an impairment.

All of the entity's items of property, plant and equipment are subsequently measured in accordance with the cost model.

Cost includes expenditure that is directly attributable to the acquisition of the assets. The cost of self-constructed assets include the following:

The cost of direct material and labour

Costs directly attributable to bringing assets to a working condition for their intended use

When the entity has an obligation to remove the asset or restore the site, an estimate of costs of dismantling and removing the items and restoring the site on which they are located, and

Capitalising borrowing costs on qualifying assets, which are those assets which take a substantial period of time (more than 6 months) to construct.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment, have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment, (calculated as the difference between the net proceeds from disposal and the carrying amount of the item), is recognised in surplus or deficit.

Upon disposal of revalued items of property, plant and equipment, any associated gain or losses on revaluation to that items are transferred from the revaluation surplus to accumulated surplus

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the entity. Ongoing repairs and maintenance is expenses as incurred.



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

Depreciation

Depreciation is based on cost of an asset less its residual value. Significant components of individual assets have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain will obtain ownership by the end of the lease term. Land is not depreciated. Assets under construction are not subject to depreciation.

The estimated useful lives

	Method	Rate
Land	Infinite	Nil
Buildings	50 years	0.00% - 2%
Computer Equipment	2 to 5 years	33% - 67%
Office Equipment	3 to 20 years	20% - 67%
Furniture & Equipment	5 to 25 years	12% - 67%
Motor Vehicles	3 to 5 years	20% - 30%

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if necessary.

(c) Impairment of assets

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

(d) Income tax

The trust is exempt from income tax under section CW 41 of the Income Tax Act 2007. Accordingly no income tax expense, current or deferred tax liability is recognised in the financial statements.

(e) Trade and other receivables

Most sales are made on the basis of normal credit terms, and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

(f) Trade payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest.

(g) Goods & Services Tax (GST)

All amounts are shown exclusive of GST except for receivables and payables that are stated inclusive of GST.

(h) Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Employee benefits

Wages, salaries, annual leave and sick leave

Liabilities for wages and salaries, annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

(j) Financial instruments

The entity initially recognises financial instruments when the entity becomes a part of the contractual provisions of the instrument.

The entity recognises a financial asset when the contractual rights to the cashflows from the assets expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risk and rewards of ownership of the financial asset is transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

The entity derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

The entity also derecognises financial assets and financial liabilities where there have been significant changes to the terms and/or the amount of contractual payments to be received / paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the assets and settle the liability simultaneously.

The entity classifies financial assets into the following categories:

- Loans and receivables

The entity classifies financial liabilities into the following categories:

- Amortised cost

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

(i) Loans & receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Loans & receivables comprise cash and cash equivalents and recoverable.



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

(ii) Amortised cost financial liabilities

Financial liabilities classified as amortised costs are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise accounts payables.

(k) Leases

Operating leases

Leases that are not financial leases, are classified as operating leases

Operating leases are not recognised in the entity's statement of financial position. Payments made under the operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

(l) Service Performance Reporting

The Statement of Service Performance have been prepared in accordance with PBE FRS 48 Service Performance Reporting.



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

5. Revenue

	2023	2022 (Restated)
<i>Revenue from exchange transactions</i>	\$	\$
Government Contracts	6,089,678	5,377,894
Government Grants	292,359	174,204
Rent	87,992	108,285
Miscellaneous Income	43,924	8,994
Depreciation Recovered	-	11,233
	<u>6,513,952</u>	<u>5,680,610</u>
<i>Revenue from non exchange transactions</i>		
Wage Subsidy	-	7,200
Donations Koha	-	40
	<u>-</u>	<u>7,240</u>
Total Revenue	6,513,952	5,687,850

6. Net finance Income

	2023	2022
	\$	\$
Interest Term Deposits	47,025	15,453
Interest Mortgage	(4,411)	(4,269)
	<u>42,614</u>	<u>11,184</u>

7. Surplus for the year

Surplus for year includes the following expenses

	2023	2022
	\$	\$
Audit Fees	14,500	11,800
Board Fees	47,580	34,250
Depreciation on fixed assets	146,360	115,940
Loss on disposal of property plant & equipment	-	3,745
Leasing and Rental Costs	223,107	242,084
Defined contributions plans (Kiwisaver)	109,853	80,712
	<u>541,400</u>	<u>488,531</u>

8. Auditor's Remuneration

Owen McLeod & Co Limited provides audit services to the Trust, total audit fees \$14,500 (2022: \$10,800). No non-audit services are provided by Owen McLeod & Co. Limited.

9. Cash & Cash Equivalents

	2023	2022
	\$	\$
Cash at bank	1,056,529	687,054
Short Term Deposits matures less 3 months	1,048,866	1,008,078
	<u>2,105,395</u>	<u>1,695,132</u>
Cash and equivalents in the statement of cash flows	<u>2,105,395</u>	<u>1,695,132</u>

At reporting date, land and buildings at 387 Seddon Road are held as security for any borrowing

10. Receivables - exchange transactions

	2023	2022 (Restated)
	\$	\$
Trade Receivables from exchange transactions	711,613	951,255
	<u>711,613</u>	<u>951,255</u>

There are no amounts overdue nor impaired as at year end.



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

11. Prepayments and other assets

	2023	2022
	\$	\$
Prepayments	64,930	29,076
Bonds	8,325	8,325
Deposits on Assets	-	9,680
	<u>73,255</u>	<u>47,081</u>

12. Property, plant & equipment

Cost	2023	2023	2023	2023
	\$	\$	\$	\$
	<u>01-Jul-22</u>	<u>Additions</u>	<u>Disposals</u>	<u>30-Jun-23</u>
Land	1,430,799	-	-	1,430,799
Buildings	1,330,465	296,591	-	1,627,056
Computer Equipment	150,061	43,096	-	193,157
Office Equipment	60,054	90,592	-	150,646
Motor Vehicles	337,705	47,322	-	385,027
Furniture & Equipment	154,024	117,962	-	271,986
Total Cost	<u>3,463,108</u>	<u>595,563</u>	<u>-</u>	<u>4,058,671</u>

Accumulated depreciation and impairment

	2023	2023	2023	2023
	\$	\$	\$	\$
	<u>01-Jul-22</u>	<u>Depreciation</u>	<u>Disposals</u>	<u>30-Jun-23</u>
Land	-	-	-	-
Buildings	78,627	28,888	-	107,515
Computer Equipment	119,269	23,983	-	143,252
Office Equipment	49,658	14,204	-	63,862
Motor Vehicles	185,027	48,372	-	233,399
Furniture & Equipment	87,251	30,914	-	118,165
Accumulated depreciation and impairment	<u>519,832</u>	<u>146,361</u>	<u>-</u>	<u>666,193</u>

	Net Book Value
Land	1,430,799
Buildings	1,519,541
Computer Equipment	49,905
Office Equipment	86,784
Motor Vehicles	151,628
Furniture & Equipment	153,821
Net Book Value	<u>3,392,478</u>



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

Property Plant & Equipment

Cost	2022 \$ 01-Jul-21	2022 \$ Additions	2022 \$ Disposals	2022 \$ 30-Jun-22
Land	600,190	830,609	-	1,430,799
Buildings	1,295,856	34,609	-	1,330,465
Computer Equipment	146,097	6,060	(2,096)	150,061
Office Equipment	64,989	2,576	(7,511)	60,054
Motor Vehicles	248,879	121,991	(33,165)	337,705
Furniture & Equipment	134,777	27,214	(7,967)	154,024
Total Cost	2,490,788	1,023,059	(50,739)	3,463,108

Accumulated depreciation and impairment

	2022 \$ 01-Jul-22	2022 \$ Depreciation	2022 \$ Disposals	2022 \$ 30-Jun-22
Land	-	-	-	-
Buildings	51,874	26,753	-	78,627
Computer Equipment	93,589	26,557	(877)	119,269
Office Equipment	51,239	5,754	(7,335)	49,658
Motor Vehicles	168,016	38,801	(21,790)	185,027
Furniture & Equipment	74,792	18,075	(5,616)	87,251
Accumulated depreciation and impairment	439,510	115,940	(35,618)	519,832

	As at 30-Jun-22
Land	1,430,799
Buildings	1,251,838
Computer Equipment	30,792
Office Equipment	10,396
Motor Vehicles	152,678
Furniture & Equipment	66,773
Total Net Book Value	2,943,276

At reporting date, land and buildings at 387 Seddon Road, with a carrying value of \$1,530,722 are held as security for any borrowing.

13. Payables

	2023 \$	2022 \$
Trade payables from exchange transactions	125,371	72,490
GST Payable	169,350	32,301
Sundry Accruals	30,065	29,171
Payables - exchange transactions	324,786	133,962
Funds Held - Te Roopu Tautoko Ki Waikato	7,375	7,375
Payables - non exchange transactions	7,375	7,375
Total Payables	332,161	141,337

Payables are non interest bearing and are normally settled on 30 day terms



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

14. Employee benefit Liability

	2023	2022
<i>Current</i>	\$	\$
Wages and salaries accrual	168,746	83,406
Annual Leave entitlements	486,029	360,906
PAYE Owing	45,129	311
	<u>699,904</u>	<u>444,623</u>

15. Deferred Revenue

	2023	2022
	\$	\$
MSD Funding	-	37,796
MOH Covid 19 Funding	-	80,000
Interim Maori Health Authority Funding	-	176,729
Northland DHB - Advanced Billing on Home Based	-	35,279
	<u>-</u>	<u>329,804</u>

16. Loans

	2023	2022
	\$	\$
KiwiBank 09	-	365,000

The effective interest rate for Kiwibank Loan 09 was 7.24% and was fully repaid on 2 September 2022.

17. Operating Leases

Leases or Lessee

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below.

	2023	2022
	\$	\$
Not Later than 1 year	8,046	8,046
Later than 1 year and not later than 5 years	3,102	9,345
	<u>11,148</u>	<u>17,391</u>
Total non-cancellable operating lease commitments	<u>11,148</u>	<u>17,391</u>

Property

The trust leases various properties in Hamilton and Whangarei to house their residents. The properties include sites as follows:

Hamilton: 7 New Street, 30 Te Aroha Street, 42 Te Aroha Street, 40 Galloway Street

Whangarei: 36 Paranui Valley, 7-9 Matipo Place, 18 Hilltop Avenue, 8 Keays Street

All lease agreements are on a month to month basis only

Equipment

Photocopier Lease commenced on June 2021 for 3 year term to June 2024

Two Photocopier leases renewed in June 2022 for a 3 year term to May 2025.

A water cooler Lease; commenced in March 2020 for a 1 year term to February 2021. The lease agreement continuously renew unless the trust terminate the service.



Te Awhi Whanau Charitable Trust

Notes to the financial statements For the year ended 30 June 2023

18. Related party transactions

The Governing Body are paid fees for meeting attendances with all travel and associated costs paid by the Trust. Trustees fees are shown below and withholding tax is paid. Senior Executive officers are responsible for reporting to the Governing Body and responsible for the operation of the Trust. They are employed as employees of the Trust on normal employment contracts. These are also shown below.

There are close family members of the Senior Executive Officers who are on employment contracts and paid through normal employment contracts. These are shown below.

	2023		2022
<i>Current</i>	\$		\$
Members of the Governing Body - Total 7	39,940	6	34,250
Senior Executive Staff - Total 6	546,177	5	360,906
Close Family Members - Total 6	204,862	5	253,495
	<u>790,979</u>		<u>648,651</u>

Consultancy fees were paid to one Trustee \$ 2953 (2022;\$13,263) No account payable as at balance date.

Te Roopu Tautoko Ki Waikato

Tio Sewell Trustee and Laurie Hakiwai General Manager are members of this entity. The Trust holds funds for this entity as for an event held in 2019. The Trust pays out money when authorised. There has been no money paid out this year.

	2023		2022
	\$		\$
Opening Balance	7,375		8,265
Payment Made on Behalf	-		(890)
Closing Balance 30 June	<u>7,375</u>		<u>7,375</u>

19. Commitments and Contingencies

Commitments

The entity has no capital commitments at reporting date (2022: Nil)

Contingent liabilities

The entity has no contingent liabilities at reporting date (2022: Nil)

Contingent assets

The entity has no contingent assets at reporting date (2022: Nil)

20. Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

	2023	2022 (Restated)
Financial assets		
Cash and cash equivalents	2,105,395	1,695,132
Receivables from exchange transactions	<u>711,613</u>	<u>951,255</u>
	2,817,008	2,646,387
Financial liabilities		
Payables (exchange transactions)	(324,786)	(133,962)
Payables (non-exchange transactions)	(7,375)	(7,375)
Employee Entitlements	(699,904)	(443,813)
Loans	-	(365,000)
Deferred Revenue	<u>-</u>	<u>(329,804)</u>
	<u>(1,032,065)</u>	<u>(1,279,954)</u>

21. Events after the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Financial Statements



Te Awhi Whanau Charitable Trust

**Notes to the financial statements
For the year ended 30 June 2023**

22. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

23. Restatement

There is a prior year error relating to the Northland DHB contract revenue. The revenue from government contracts is understated due to back pay of \$122,136 received in May 2023.

As a result, the contract revenue from exchange transactions, trade receivable from exchange transactions and accumulated comprehensive revenue and expense are understated.

Statement of Financial Position

Increase in Receivable from exchange transaction \$122,136

Increase in Accumulated comprehensive revenue and expense (\$122,136)

Statement of Comprehensive Revenue and Expenses

Increase in contract revenue from exchange transactions (\$122,136)

The impacted notes have been restated to reflect the correction- note 5, 10 and 20.



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