

# **HIGHBURY WHĀNAU CENTRE**

## **ANNUAL REPORT**



**2015**

## Contents

Company directory .....	3
Chairperson's report.....	4
Service Managers report .....	5
<b>AUDITED ACCOUNTS.....</b>	<b>14</b>
Statement of financial performance .....	15
Statement of movements in equity.....	17
Statement of financial position.....	18
Statement of accounting policies.....	19
Notes to the financial statements .....	21
Audit report .....	24
Photo captions .....	25

## Company directory

as at 30 June 2015

<b>Nature of business</b>	Community, Whānau and Youth Development Services				
<b>Registered Office</b>	C/- Powell Lyall Solicitors Palmerston North				
<b>Location of Business</b>	Palmerston North				
<b>Incorporation Number</b>	307634 (WHANAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) / 1893758 (IUVENTUS)				
<b>IRD number</b>	22-467-458 (WHANAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) / 95-576-192 (IUVENTUS)				
<b>Directors</b>	Wheturangi Tapiata-Walsh Frank Moulton Leon Tufuga Taniya Ward Diana Kawana Annemarie Gillies Kelly Bevan				
<b>Shareholders</b>	Whanau Support Group Highbury Takaro, Westbrook, Incorporated <table> <tr> <td>Ordinary Shares</td> <td style="text-align: right;">100</td> </tr> <tr> <td>Total Shares</td> <td style="text-align: right;"><u>100</u></td> </tr> </table>	Ordinary Shares	100	Total Shares	<u>100</u>
Ordinary Shares	100				
Total Shares	<u>100</u>				
<b>Accountants</b>	BDO Manawatu Limited PO Box 1242 Palmerston North				
<b>Auditors</b>	Cotton Kelly Unit 6, Northcote Office Park 98 Grey Street Palmerston North				
<b>Bankers</b>	<b>Kiwibank</b> (WHANAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) 328 Church Street, Palmerston North <b>Westpac</b> (IUVENTUS) PO Box 4153, Palmerston North				
<b>Solicitors</b>	Powell Lyall Solicitors 188 Broadway Avenue Palmerston North				

## Chairperson's report

Tenei te mihi ki a koutou katoa. Mauriora.

It has been another successful year for the Highbury Whanau Centre (HWC) and Start-Whanau Tū Youth Services who are governed by Iuventus Joint Venture Governance Group. Pete Butler as the Service Manager of the organisation continues to lead both organisations along with Anj Butler and the teams in providing vital and relevant services to young people and their whanau. The activities of the two organisations have been presented in Pete's report.

For those of us on governance we have had a couple of projects that we have focused on in addition to meeting monthly and ensuring that we are able to monitor and support the running of HWC and Start-Whanau Tu.

Firstly, there has been a review of the Strategic Plan and this has enabled the governance group to have a clear direction about the activities and the future development of the organisation.

Secondly, the merging of the administrative systems across the two organisations has been a substantive task that Pete and Annemarie have worked on. This alongside of now only needing to undertake one audit instead of two has helped to streamline the organisational systems.

Thirdly, has been the issue of space with an ever increasing number of staff and the activities of the organisations. This is still an on-going issue and will require further attention in 2015, particularly if the two organisations continue to grow.

Fourthly, while we have managed to maintain high levels of compliance around our contracts, we have also been reminded of our roots which are firmly based around community, whanau and young people. This has allowed us to ensure that this is still central to the current work that HWC and Start do, but also a part of further developments that we may wish to move towards in the future. This entails us ensuring that a preventative approach is important, one where we respond to the issues of our community.

I wish to thank all of the kaimahi (staff) for their dedicated and passionate work. You contribute towards an organisation that has successfully responded to whanau for several decades now.

To the governance members. We are of the community and passionate about the community that we represent. We are a part of the kaupapa because we love our community and think it is a vibrant exciting place to be. Thank you for your on-going support. I hope that we might find a few more people like ourselves to be a part of the governance team in 2015.

If you are reading this then you too are interested in the work of this organisation and we thank you for your support. Let it continue.

Mai I toku ngakau iti, tenei te mihi ki a koutou katoa.

**Wheturangi Tapiata-Walsh**  
Chairperson

## Service Managers report

### Introduction

The following report is a summary of the activities that organisation has been completing during fiscal reporting period of July 1, 2014 to June 30, 2015. The work that has been completed has been serviced by the two entities that the organisation governs under the umbrella of the Highbury Whānau Centre / Iuventus Joint Venture Governance Group; these being the Highbury Whānau Centre and START, Whana Tū – Youth Service.

### Highbury Whānau Centre

**Organisational overview:** The purpose of the Highbury Whānau Centre is to strengthen the youth and whānau / families of our communities of (Highbury Takaro Westbrook) to become future leaders of tomorrow this includes the wider context of the Palmerston North region. We continually strive to work collaboratively with other social service agencies and also the Palmerston North City Council in order to meet the needs of our community.

**Staffing:** The Highbury Whānau Centre has completed its full complement of staffing with a full time community development worker (Community Psychologist, Dr Alicia Moxon), a full time youth worker (Papa Leota) and a part time youth mentor (Terry Clune). We have further support within the staffing of the facility and services / programmes within the organisation through the staffing compliments within the Alternative Education Programme. All staff have continued to actively receive professional development and support in accessing this from the organisation.

**Governance:** Wheturangi Walsh-Tapiata continues as our Chairperson for the HWC Executive Committee. We have no changes to our governance group, which include Dr. Annemarie Gillies, a qualified Accountant and lecturer within business at Te Wānanga o Awanuiarangi, Diana Kawana, an experienced administrator and current coordinator for the Māori Wardens within the central region area, Leon Tufuga a representative of the local community member and a youth justice social worker with Child, Youth and Family and Jacob Tapiata, another community member who is involved within the Māori studies department at Massey University. These people bring a wealth of knowledge within the community as well as valuable skill sets to any community organisation.

Our executive group is committed to both the community and the Highbury Whānau Centre; our aim is to provide a range high quality programmes to the youth and whānau/families of our local communities through seeking various funding avenues.

**Planning:** We have continued to follow both the strategic and business plans for the organisation, and streamlining our administration processes. We have been actively working with government agencies within planning of programmes for this next financial year, completing contract negotiations for service provision for the F14 and F15 government fiscal periods. Developments of organisational services, initiatives, projects, programmes and resources, with the aim of “working smarter”; is constantly being completed in consultation with key players



within the youth sector. We have recently updated our organisations strategic plan, which is included within this report.

**Programmes:** Core programmes for the organisation such as the Youth Touch Module, Alternative Education, Youth Justice Programmes, School Holiday & after School Programmes continue to grow and exceed numbers for this service delivery. The completion of the initiatives within the after school programme have been completed, and incorporate a wide range of activities such as sports skills & drills within a residential sport & fitness programme, Brazilian Jiu Jitsu, Junior Rugby League, stacking and Touch Football.

**Funding:**

Presently the main funding for the organisation is received from Palmerston North City Council which goes towards our Youth Workers' wages and is the only funding we do receive from this source. The other major source of funding for the organisation is received from CYF services. Below are the other sources of funding.

Some of the other sources include following:

Child, Youth and Family

The Ministry of Education (Iuventus Alternative Education Services)

HWC Facility user groups

Plus other fees associated with existing programmes such as Junior Youth Touch, Holiday Programmes and After School Programme

**Key Performance Indicators & Roles:**

Achievement of performance indicators and organisational roles as outlined in contracts.

**Measures:**

1. The annual delivery of the *Highbury Community Scholarship* for three people from the Highbury Community.
  - The Highbury Community Scholarship continues to benefit the community with currently 9 people within this programme, completing their degree programme, within the fields of social work, teaching, science and Māori Visual Arts.
2. *Annual provision of after school programmes.*

- *Hip Hop Hauora Academy* – an 8 week after school dance and creative movement programme run on Tuesday afternoons in Term 2 for ages 8-14. The programme was designed to engage young people who would not normally have access to Arts programmes in the wider community in a fun pro-social activity with positive Mentor relationships. A total of 21 young people attended through the term with 13 of them new to Highbury Whānau Centre programmes and supports.



- *H-Dub Club* – a 7 week after school programme to engage 'at risk' pre-adolescents in physical and creative activity along with brief education targeted at building self-esteem and pro-social skills in the local community. A specialist Youth Work team delivered Team Building and Trust Building activities

through cooking, games and crafts to engage the young people with our community centre, connect them with positive learning activities, and provide opportunities for growth and development. This was delivered on Wednesday afternoons in Term 2 for ages 8-12. A total of 13 young people attended through the term with 11 of them new to Highbury Whānau Centre programmes and supports.

### 3. Annual provision of three School Holiday Programmes.

- Two *Holiday programmes* have been delivered through HWC in the reporting period with a total of 24 participants at the end of Term 1's delivery and 21 participants at the end of Term 2's delivery. The Holiday programme was designed as a low cost option in the school holidays for youth and their families aged 7-14, runs for two weeks and actively uses the Highbury Whānau Centre and staff to support young people to have the opportunity to engage in fun, interactive and productive activities which encourage healthy attitudes, learning new skills in a team environment and having fun. The Highbury Whānau Centre and local recreational places were used to provide sporting activities, learning and team building games, art and craft activities, cooking, targeted external trips all supervised and supported by staff and volunteers that have a minimum of a Youth worker or Mentoring degree.



### 4. Annual provision of a Youth Leadership Development programme.

- *Tama Tū* is a 6 week Leadership programme delivered within local primary schools by the Youth worker and is run on a group basis, for pre-adolescents who have been identified by the local Social worker in Schools as having risk factors. The Leadership Programme is a pro-active and pro social programme that increased adolescent's knowledge about the effects of choices and behaviour at school as well as the role of young men in society. It taught adolescents about the risks associated with lack of education and provided a platform for them to reflect on their relationships and their daily interactions with peers, whānau, and others in a school and community environment. The participants were presented with different strategies' to support the young group of boys to deal with their personal issues with a positive outcome. There were 6 participants aged between 8-12 years, 5 who were new to the supports available through the Youth worker and at the close of the programme each were connected to the after school activities delivered at HWC for on-going support.
- *HWC JYT*: The Highbury Whānau Centre, Junior Youth Touch Module facilitates a youth leadership programme within this sports module. There are currently 22

young people between the ages of 15-19 years old who we train to facilitate the refereeing and coordination of over 1000 young people within this sports module.

## 5. Annual provision of two youth sport competitions.

- *HWC JYT*: There were 108 teams with over 1000 participants registered during the period from October 2013 and continued to April 2014. The teams range in age groupings between 7-15 years old, and come from schools from across the city and wider districts such as Shannon, Opiki, Ashhurst, Kairanga and Linton Camp. This programme has numerous young people representing both the Manawatū region and the country within this sport. Assistance to develop this programme has been greatly received by our organisation from members of our community, Manawatū Touch Association & Sport Manawatū. We now have a habit of producing New Zealand representatives as these young people are making NZ sides on an annual basis.
- *MRL JMC*: Over the past three years we have led and assisted the development of a Friday Night Junior Rugby League Competition, that is based on the model we have developed within our junior touch module. We are currently assisting this programme to be facilitated within our staffing and expertise, with the aim of this programme being fully facilitated & developed by the Manawatū Rugby League community. We have led this initiative as it has grown from a community / young people need / request.

## 6. Annual delivery of two youth development programmes

- *Wāhine Toa and Tāne Toa*: are two youth development programmes delivered to the Highbury Whānau Alternative Education Students aged 13-17 year over an 8-10 week period. The programme delivered in both Terms 1 and 2 2014, gave young women and men opportunities to explore their views around healthy relationships and identity in a safe and supportive environment couched within a culturally appropriate context. This also included an additional focus on AoD and the negative results that alcohol and substances can have alongside practical support for the reduction and cessation of substance use. Participant numbers for Term 1 were 9 young women and 18 young men and 13 young women and 21 young men in Term 2.



## 7. Annual completion of one community

development initiative that will enhance community development identity.

- *Pātua te Taniwha* – A community driven initiative to promote Te Reo Māori within the community, and provide opportunities for people to learn and further develop their Reo. Started by local Kaumatua, the Highbury Whānau Centre has

sourced funding to promote and develop Pātua te Taniwha, and housed the programme within the facility on a weekly basis. Participant numbers have tripled since it shifted under the HWC umbrella, and there are plans for further development.

- *Highbury Whānau Ora Day* – after the success of this event in 2013, we have planned to continue to facilitate the development of this event to strengthen the community identity developments within our community.

## Reporting:

*A narrative, including relevant stats such as attendance, that outline the activities undertaken to achieve the actions and the objectives identified above*

*Feedback on issues arising and any new solution based initiatives' either proposed or developed.*

- Youth and community development programmes delivered through Highbury Whānau Centre are specifically designed to target vulnerable, at risk Whānau and young people with a view to engagement, assessment of further need, pro-social participation and education of participants in a non-threatening community environment. In this way, the programme work and individual work are linked as the early intervention programme work helps to identify which young people are in need of more specialised programme intervention or one-on-one work through HWC.
- The lengths of individual programmes vary, as does mode and source of delivery, resources required and staff, volunteer and administrative requirements.
- This depends largely on the objective of the programme. Some are designed to provide community connectivity, in particular engaging young people in positive social activity, while others are designed and tailored to a specific vulnerability area for young people such as AoD, identity formulation, leadership and self-esteem building.



*An outline of any new collaborative partnerships developed with other services or organisations.*

The following are the collaborative relationships that our organisation is currently participating within:

- Māori Wardens with HWC JYT – facilitation of the event management of this programme; namely the traffic logistics
- NGO Leadership group – information sharing and training.
- Palmy Youth Sector Network – Membership and steering group membership
- Youth Well-being Advisory Group – Membership & participation into the DHB Youth Well-being Advisory Group

## **START – Whana Tū, Youth Service**

**Organisational overview:** The purpose of the START, Whana Tū – Youth Service is to deliver the YP / YPP (Youth Payment & Young Parent Payment) and the NEET (Non Engaged in Education & Training) contracts within the Palmerston North & Manawatū District communities. This is a contract that is facilitated by luventus with the Ministry of Social Development.

**Staffing:** START, Whana Tū – Youth Service has a full complement of nine staff . All staff have continued to actively receive professional development and support in accessing this from the organisation.

In July 2013, we commenced our second year within youth services after the initial year of establishment within a new facility and development of a new service and a way of working with young people within Palmerston North and the Manawatū region (July 2012 to June 2013); with this progress a understanding of how the youth services contract worked, and how we in our organisation were going to implement this service within our community. We had just completed a transition year within our initial evolution into youth service provision after the early years within the establishment and improvement of the youth transition programme that solely worked with NEET (Not Engaged in Education and Training) young people between the ages of 13 to 18 years old. This year and time period of July 1 2013 to June 30, 2014 we were fully involved within the performance based contracts of the MSD Youth Service Contracts and it was a period of both growth and stabilisation within the current youth services contract; especially within the learnings and adjustments in working with young people in receipt of financial support from the government under the YP & YPP (Youth Payment & Young Parent Payment) programmes of this contract.



We continued to play a major role within the further development of the youth sector in the Palmerston North City region. This involvement is to assist in strengthening the leadership capacity and the development/ implementation of a strategy/action plan within the youth sector; this work continues within the monitoring of the Youth Action Plan, within the forum of the “Palmy Youth Sector Network”. The themes of Education, Crime, Health, Employment, Safety and Happiness are focal points within the Youth Action Plan. Involvement

during this time focused on the monitoring of the youth action plan and Iwi / Māori involvement into this process, from within the “Palmy Youth Sector Network” coordinating group and their Māori Caucus. The plan is reviewed annually with achievable targets set to enable this network to be active and living.

Our facilitation of the Alternative Education contract, for service provision in Palmerston North, and the Manawatu area, continued during this period, next year 2015 will be the final year of the three year (2012 - 2015) Alternative Education contract for the organisation. This included the formulation of a MoU, the development of a payments schedule, recruitment of staff and

the development of processes that support the facilitation and management of this contract. Our focus for the next annual period for Alternative Education is to stabilise this contract post December 2015.

Also within this time period a streamlined process within our back office and across the 'whole' organisation has been developed, and is currently being implemented. This will enable a strengthened and more collaborative functioning system within our administration procedures for both the HWC and Luventus service provisions.

Initial discussion has commenced regarding the potential of a contract extension within the START Youth Services contract after June 30, 2015. This has also provided further discussion on some further possible government policy announcements, which could include extra service providing to young people the age of 18+. Currently we are awaiting descriptors from MSD if this is going to eventuate.

We completed planning and facilitation within an initiative to promote further educational opportunities during the early part of the year (Feb), this being the "PIMP – your Potential Is My Passion". This initiative encourages NEET (Not Engaged in Education and Training) young people to view and sample potential educational opportunities, through a bus tour that visits a number of PTE and tertiary training options, for which staff facilitate an extensive follow-up process. The priority aim being to re-engage these NEET young people into education, and completing a NCEA level one or two accreditation.

Three new staff commenced employment within the START team for this fiscal reporting year; this being Natasha Hunt (July 2013), Jenn Chapman (September 2013).



### **Highlights for the Service**

A highlight for the service has been the continued growth and development of the staff within their respective roles. The service team within our organisation is a group of committed individuals who strive to seek positive outcomes for each of their clients, young people who need their support. Individuals are prepared to work as a collective to develop cohesive processes in the utilisation of the resource that is Youth Service that enable young people to create independence and engage within education. I have witnessed the development of all of our staff members, and would like their growth within the youth sector to continue to flourish.

The acceptance of the Youth Service within the youth sector, schools community and social service providers has constantly needed to be maintained, although it has been relatively unproblematic in connecting with all the above named sectors. Individuals have provided advice, guidance and experience in developing set protocols in connecting and maintaining the relationship with these stakeholders, namely Trissel Mayor and Phil Hann.

Having the adequate resources and support to develop this service, and the ability in creatively developing the work process / practice to meet the needs of the young people we serve. This without the fiscal constraints that most other social service organisations face has also been a highlight.

### **Challenges for the Service**

The proposed risk is that the ongoing development of service support, contact and the ability to engage with those young people whom are not accessing support from these services or agencies is becoming a concern, these young people have the classification of being (NEET - Not in Education, Employment and Training); alienated young people, whom have withdrawn from the education system, training opportunities and are becoming increasingly "unemployable"; is an enormous concern, these young people have also withdrawn from all support and avenues that can assist within their progress and development. Thus coupled with the limited employment options for these young people, and the resources' and time needed to meet, assess the need and explore positive outcomes for these young people is an 'ethical' concern for the organisation. The mitigating strategy will be to 'pool' the time and resources for these groups with support from Work & Income to assist in the provision of service delivery to these vulnerable groups. The provision of a "frank", "blunt" and "honest" programme to these groups would benefit and aim to inspire the need for accessing programmes, training and employment options for their individual needs. Another worrying concern, but is not yet a trend has been the utilisation of some whanau and individuals viewing the YP benefit as a potential 'default' option rather than potentially exploring other options in accessing fiscal support for themselves.

The building and maintenance of a highly skilled and passionate workforce remains a managerial & organisational challenge. Retaining and motivation of staff within the service is vital. We have supported staff members through promotion within attendance and involvement within wider youth sector initiatives, external supervision, further education and training with a fair and competitive remuneration package.

The challenge of understanding the detail of what MSD requires post June 30, 2015 within a potential contract extension and / or additional policy announcement. We have worked well within the current service provision and have connected well with this sector of the youth population; we aim to continue further service provision.

Finally the challenge in working with young people, this challenge will never be conquered, as we will constantly need to adapt, re-focus, train, seek new information and consult with young people and services that work with young people, to meet the challenge in assisting their positive growth and development.

### **Conclusion**

In conclusion I would like to thank the governance team, the collective experience of the two organisational partners, the Highbury Whānau Centre and luventus, as well as, the wisdom and skill of each individual governance member; your knowledge and networks have been invaluable in assisting me in providing support and direction for our team.



To our service team, who all bring their individual skills, talents', patience, integrity, passion and drive into their own work practice; through our collective efforts, and our individual roles we are able to play a vital role in the development of young people within our city, assisting young people to be connected to services that support the education, health and development; we constantly need to remind ourselves that the ultimate goal of "enlightenment" for each young person is constantly evolving and is an ongoing developmental process. Humility and the strengthening of core role functions within our roles, thus being engaging and motivating young people to achieve their potential, should always remain within focus.

To MSD, especially Penny Rounthwaite, Mike Fletcher and Jacqui Ferrel who have always been fully supportive of the organisation and the services that we provide within the Palmerston North community. A special thanks and acknowledgement to these people for their efforts in enabling this service to flourish within our city.



**Peter Butler**  
**Service Manager**

## **AUDITED ACCOUNTS**

July 1, 2013 to June 30, 2014



# Statement of financial performance

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc

## Statement of financial performance

for the year ended 30 June 2014

	Group 12 Months 2014 \$	Group 12 Months 2013 \$	Parent 12 Months 2014 \$	Parent 15 Months 2013 \$
<b>Revenue</b>				
Grants received	292,940	215,247	198,001	137,370
Funding: MSD	761,219	517,060	-	-
Funding: PNCC	30,200	31,520	30,200	31,520
Funding: PNBHS - Alternative Ed	462,808	462,922	-	-
Youth Services Milestone Income	-	-	-	-
Fees - Training services	-	-	-	-
Hire of facilities	6,539	13,294	6,539	13,294
Hire of facilities - Iuventus Limited	-	7,500	15,000	15,000
Koha received	-	778	-	778
Junior Youth Touch	25,702	25,889	25,702	25,889
<b>Gross surplus</b>	<b>1,579,406</b>	<b>1,274,210</b>	<b>275,442</b>	<b>223,851</b>
<b>Expenses</b>				
<b>Operating</b>				
Asset Charges	4,080	6,187	-	-
Building Fit out	5,690	10,971	-	-
Carpark Lease	-	585	-	-
Cleaning and waste management	3,329	1,795	1,047	1,227
Computer equipment lease	26,065	16,690	-	-
Donations and Koha	548	487	-	87
Equipment hire	456	695	-	-
External service contracts	21,119	17,949	-	-
General expenses	6,716	1,501	5,370	243
Junior Youth Touch Association	17,083	22,098	17,083	22,098
Marketing and promotion	9,780	5,167	-	57
Motor vehicle expenses	23,534	24,533	3,130	3,872
Motor vehicle lease payments	14,425	14,364	-	-
Other employer expenses	52	2,125	52	2,125
PNBHS management fee	46,281	46,290	-	-
Rent	34,040	34,967	3,347	4,702
Rent - Highbury Whanau Centre	-	-	-	-
Repairs and maintenance	873	758	-	220
Resource materials	26,949	22,740	6,636	5,336
Security	802	917	590	611
Wages	817,202	788,117	103,954	133,911
	<b>1,059,026</b>	<b>1,018,937</b>	<b>141,209</b>	<b>174,490</b>

This statement is to be read in conjunction with the statement of accounting policies, notes to the financial statements and the independent auditors report.

4



# Statement of financial performance

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc

## Statement of financial performance

for the year ended 30 June 2014

Note	Group	Group	Parent	Parent
	12 Months 2014	12 Months 2013	12 Months 2014	15 Months 2013
	\$	\$	\$	\$
<b>Administration</b>				
Accident compensation	3,477	2,614	1,150	2,614
Accounting	9,517	9,076	7,125	2,286
Audit fees	6,250	5,925	250	5,550
Bank charges	337	513	35	78
Governance costs	3,970	4,514	44	1,551
Insurance	16,836	17,907	8,928	10,161
Legal	150	2,779	-	2,044
Office, administration and computer	23,006	18,669	942	541
Postage & couriers	957	85	-	-
Printing and stationery	12,069	7,492	1,310	1,599
Staff supervision	3,397	4,391	-	1,347
Staff training	10,308	6,101	487	2,100
Telecommunications	20,386	17,072	2,462	2,102
	<b>110,658</b>	<b>97,138</b>	<b>22,731</b>	<b>31,974</b>
<b>Finance</b>				
Interest	1,196	1,299	1,196	1,299
IRD interest & penalties	235	901	235	901
	<b>1,431</b>	<b>2,199</b>	<b>1,431</b>	<b>2,199</b>
<b>Non-cash items</b>				
Depreciation	22,536	18,932	1,890	4,224
Loss on disposal of assets	-	15,366	-	-
	<b>22,536</b>	<b>34,298</b>	<b>1,890</b>	<b>4,224</b>
<b>Net business surplus/(deficit)</b>	<b>385,756</b>	<b>121,637</b>	<b>108,180</b>	<b>10,964</b>
<b>Other income</b>				
Interest received	8,535	3,272	697	776
	<b>8,535</b>	<b>3,272</b>	<b>697</b>	<b>776</b>
<b>Net surplus/(deficit)</b>	<b>394,291</b>	<b>124,909</b>	<b>108,877</b>	<b>11,740</b>

This statement is to be read in conjunction with the statement of accounting policies, notes to the financial statements and the independent auditors report.

5



## Statement of movements in equity

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc.

### Statement of movements in equity

for the year ended 30 June 2014

	Group 2014 \$	Group 2013 \$	Parent 2014 \$	Parent 2013 \$
Net surplus/(deficit)	394,291	124,909	108,877	11,740
Change in owner basis	-	120,701	-	-
<b>Movements in equity for the year</b>	<b>394,291</b>	<b>245,610</b>	<b>108,877</b>	<b>11,740</b>
Equity at beginning of year	457,828	212,218	103,156	91,416
<b>Equity at end of year</b>	<b>852,119</b>	<b>457,828</b>	<b>212,034</b>	<b>103,156</b>

This statement is to be read in conjunction with the statement of accounting policies, notes to the financial statements and the independent auditors report.

6



# Statement of financial position

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc.

## Statement of financial position

as at 30 June 2014

Note	Group 2014 \$	Group 2013 \$	Parent 2014 \$	Parent 2013 \$
<b>Equity</b>	<b>852,119</b>	<b>457,828</b>	<b>212,034</b>	<b>103,157</b>
<b>Current assets</b>				
Cash and bank balances	1 504,224	254,916	156,244	66,721
Accrued interest received	1,996	809	-	-
Term deposit	2 204,693	100,000	-	-
RWT receivable	549	319	549	319
Accounts receivable	258,157	170,566	81,395	56,678
	969,620	526,610	238,188	123,718
<b>Non current assets</b>				
Plant and equipment	3 56,327	51,608	9,976	11,866
<b>Total assets</b>	<b>1,025,946</b>	<b>578,218</b>	<b>248,164</b>	<b>135,584</b>
<b>Current liabilities</b>				
Accounts payable	23,592	34,396	2,827	13,622
Audit fee accrual	5,500	5,250	5,500	5,250
Accrued annual leave	22,525	19,778	2,847	2,847
GST payable	108,210	60,965	24,956	10,708
Revenue received in advance	14,000	-	-	-
	173,827	120,389	36,130	32,427
<b>Non current liabilities</b>				
<b>Total liabilities</b>	<b>173,827</b>	<b>120,389</b>	<b>36,130</b>	<b>32,427</b>
<b>Net assets</b>	<b>852,119</b>	<b>457,828</b>	<b>212,034</b>	<b>103,157</b>

Chairperson

Treasurer

This statement is to be read in conjunction with the statement of accounting policies, notes to the financial statements and the independent auditors report.

7



# Statement of accounting policies

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc

## Statement of accounting policies

for the year ended 30 June 2014

### **Basis of preparation**

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated is an incorporated society registered under the Incorporated Societies Act 1908.

The wholly owned subsidiary and the parent are both registered charities under the Charities Act 2005.

The financial statements have been prepared on the basis of historical cost, with the exception of certain items for which specific accounting policies have been identified.

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand.

The Accounts for The Society have been prepared for 15 months. This aligns The Society's balance date with its wholly owned subsidiary, luventus Limited. The comparities for the group are for 12 months and reflect 50% of the Groups ownership in luventus Limited.

### **Differential reporting**

In terms of the framework for differential reporting an entity is exempt from certain requirements of financial reporting standards if it satisfies the criteria laid down in the framework; such an entity is called a qualifying entity.

Whanau Support Group, Highbury, Takaro, Westbrook Inc. is a qualifying entity because it has no public accountability and is not large (as defined in the framework).

All available differential reporting exemptions allowed under the framework for differential reporting have been adopted except for:

FRS 9 - Information to be disclosed in financial statements, where only some of the exemptions have been adopted.

Financial Statements have been prepared exclusive of GST

### **Property, plant and equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses.

Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the statement of financial performance is calculated as the difference between the sale price and the carrying amount of the asset.

### **Depreciation**

Depreciation is charged at the same rate as permitted by the Income Tax Act 2007. Depreciation is charged to profit or loss. The following rates have been used:

- Equipment 20.0% diminishing value
- Office equipment 20.0% - 30.0% diminishing value
- Catering equipment 20.0% diminishing value
- Motor vehicle 20.0% diminishing value

8



## Statement of accounting policies

for the year ended 30 June 2014



Whanau Support Group, Highbury, Takaro, Westbrook Inc.

### Statement of accounting policies

for the year ended 30 June 2014

#### Accounts receivable

Accounts receivable are stated at estimated realisable value after providing against debts where collection is doubtful. Bad debts are written off during the period in which they are identified.

#### Investments

Investments are stated at the lower of cost or market value for non listed securities. For listed securities these are stated at market value.

#### Taxation

No provision for Income Tax has been made as the entity is tax exempt due to their charitable status under section CW 41.

#### Goods and services tax

All amounts are shown exclusive of Goods & Services Tax (GST), except for Accounts receivable and Accounts payable which are shown inclusive of GST.

#### Accounts payable

Accounts payable represent liabilities for goods and services provided to the group prior to the end of the financial year which are unpaid. Accounts payable are recorded at cost. The amounts are unsecured and are usually paid within 30 days of recognition.

#### Changes in accounting policies

The accounting policies adopted are consistent with those of the previous year.



## Notes to the financial statements



Whanau Support Group, Highbury, Takaro, Westbrook Inc.

### Notes to the financial statements

1	Cash and bank balances	Group	Group	Parent	Parent
		2014	2013	2014	2013
		\$	\$	\$	\$
	Cash on Hand	301	301	-	-
	Kiwibank 00 - Edge Account	121,132	38,521	121,132	38,521
	Kiwibank 01 - Online Call Account	18,225	17,845	18,225	17,845
	Westpac 03 - START Account	209,573	66,882	-	-
	Westpac 00 - Jnr YT Account	16,886	10,355	16,886	10,355
	Westpac 25 START Savings Account	75,874	29,603	-	-
	Westpac 26 Alternative Education	62,232	91,409	-	-
	<b>Total cash and bank balances</b>	<b>504,224</b>	<b>254,916</b>	<b>156,244</b>	<b>66,721</b>
	<b>classified as follows:</b>				
	Current assets	504,224	254,916	156,244	66,721
		<b>504,224</b>	<b>254,916</b>	<b>156,244</b>	<b>66,721</b>

  

2	Term deposit	Group	Group	Parent	Parent
		2014	2013	2014	2013
		\$	\$	\$	\$
	Westpac Term deposit	204,693	100,000	-	-
		<b>204,693</b>	<b>100,000</b>	<b>-</b>	<b>-</b>

The Term deposit matures 1 August 2014. Interest is earned at 4.00% per annum.



**Notes to the financial statements**



Whanau Support Group, Highbury, Takaro, Westbrook Inc

**Notes to the financial statements**

<b>3 Property, plant and equipment</b>	Group 2014 \$	Group 2013 \$	Parent 2014 \$	Parent 2013 \$
<b>Building Fit out</b>				
Cost	23,369	23,369	-	-
Accumulated depreciation	(12,631)	(8,862)	-	-
Net book value	10,738	14,507	-	-
<b>Motor vehicles</b>				
Cost	16,095	16,095	-	-
Accumulated depreciation	(7,089)	(3,229)	-	-
Net book value	9,006	12,866	-	-
<b>Office equipment</b>				
Cost	46,762	19,508	-	-
Accumulated depreciation	(22,270)	(9,996)	-	-
Net book value	24,492	9,512	-	-
<b>Art Ed Assets</b>				
Cost	3,213	3,213	-	-
Accumulated depreciation	(1,098)	(464)	-	-
Net book value	2,115	2,749	-	-
<b>Motor Vehicles (Parent)</b>				
Cost	22,657	22,657	22,657	22,657
Accumulated depreciation	(21,752)	(21,526)	(21,752)	(21,526)
Net book value	905	1,131	905	1,131
<b>Office furniture &amp; equipment (Parent)</b>				
Cost	25,249	25,249	25,249	25,249
Accumulated depreciation	(22,755)	(21,836)	(22,755)	(21,836)
Net book value	2,494	3,413	2,494	3,413
<b>Catering Equipment (Parent)</b>				
Cost	2,000	2,000	2,000	2,000
Accumulated depreciation	(1,988)	(1,985)	(1,988)	(1,985)
Net book value	12	15	12	15
<b>Other Assets (Parent)</b>				
Cost	29,760	29,760	29,760	29,760
Accumulated depreciation	(23,195)	(21,555)	(23,195)	(21,555)
Net book value	6,565	8,205	6,565	8,205
<b>Total property, plant and equipment</b>	<b>56,327</b>	<b>52,397</b>	<b>9,976</b>	<b>12,764</b>



**Notes to the financial statements**



**Notes to the financial statements**

4 <b>Operating lease commitments</b>	Group 2014 \$	Group 2013 \$	Parent 2014 \$	Parent 2013 \$
Not later than one year	30,863	22,865	2,000	2,000
later than 1 year and not later than 2	16,785	17,358	2,000	2,000
later than 2 year and not later than 5	8,422	4,950	1,670	3,670

The operating lease commitments include a five year community facility lease of Monrad Park with a right of renewal on 1 May 2017 and a three year facility lease of Featherston Street with three year rights of renewal on 30 July 2015 and 30 July 2018. The lease for the Featherston Street expires 30 July 2021.

**5 Contingent Assets**

There are no contingent assets as at 30 June 2014 (2013: nil)

**6 Contingent Liabilities**

There are no contingent liabilities as at 30 June 2014. (2013: nil)

**7 Capital commitments**

There are no capital commitments as at 30 June 2014 (2013: nil)

**8 Related party transactions**

The consolidated financial statements include the financial statements of Whanau Support Group Highbury Takaro, Westbrook, Inc. and the 100% owned subsidiary Iuventus Limited

Iuventus Limited pays rent to Whanau Support Group Highbury Takaro, Westbrook, Inc. to house the Alternative Education Program.

Consultancy fees have been paid to the husband of Iuventus Limited's Deputy Chair.

The wife of the Manager of Iuventus Limited is employed by Palmerston North Boys' High School to manage the Company's Alternative Education Program.

The Chairpersons' daughter Amokura Tapiata is an employee of START.

The Husband of the Chairperson of Iuventus has received payments amounting to \$12,972 (2013: \$12,972) for professional services relating to employer related matters, contract evaluation and external service contracts.

**9 Maintenance agreement commitments**

During the year Iuventus Limited entered into a maintenance agreement with Lamberts business Systems to undertake IT Network maintenance and support. The agreement is valued at \$3,312 for a 12 month period. (2013: Nil.)



## Audit report

COTTON KELLY  
AUDIT & ASSURANCE

### INDEPENDENT AUDITOR'S REPORT

*To the Members of the Whanau Support Group Highbury, Takaro, Westbrook Incorporated*

#### **Report on the Financial Statements**

We have audited the financial statements of the Whanau Support Group Highbury, Takaro, Westbrook Incorporated on pages 4 to 12, which comprise the statement of financial position as at 30 June 2014, the statement of financial performance and statement of movements in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### ***Executive Committee's Responsibility for the Financial Statements***

The Executive Committee is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Trustees determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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 of financial statements that fairly reflects the matters to which they relate 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 financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in the Whanau Support Group Highbury, Takaro, Westbrook Incorporated.

#### ***Basis for Qualified Opinion on Financial Position and Financial Performance***

Control over income, prior to being recorded is limited and there are no practical audit procedures to determine the effect of this limited control. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

#### ***Qualified Opinion on Financial Position and Financial Performance***

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements on pages 4 to 12 present fairly, in all material respects, the financial position of the Whanau Support Group Highbury, Takaro, Westbrook Incorporated as at 30 June 2014, and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

  
Cotton Kelly  
2 December 2014

## Photo captions



*Nutrition and Fun at HWC Alt. Ed and afterschool programmes*



*Team building with Alt. Ed. Programme*



*After School Fun with the HWC Dance CREW*



*On the MAUNGA – Ski Time*



*PIMP – your POTENTIAL IS MY PASSION*