

HIGHBURY WHĀNAU CENTRE

ANNUAL REPORT



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Company Directory

As of 30 June 2023

Nature of business	Community, Whānau and Youth Development Services				
Registered Office	C/- Powell Lyall Solicitors Palmerston North				
Location of Business	Palmerston North				
Incorporation Number	307634 (WHĀNAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) 1893758 (IUVENTUS)				
IRD number	22-467-458 (WHĀNAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) 95-576-192 (IUVENTUS)				
Directors	Wheturangi Walsh-Tapiata Frank Moul Leon Tufuga Diana Kawana Kelly Bevan Veronica Tawhai				
Shareholders	Whānau 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>				
Accountants	BDO Manawatū Limited PO Box 1242 Palmerston North				
Auditors	CKS - Cotton Kelly Smit Limited 27 Matipo Street, Takaro Palmerston North				
Bankers	Kiwibank (WHĀNAU SUPPORT GROUP, HIGHBURY, TAKARO, WESTBROOK INCORPORATED) - Palmerston North Westpac (IUVENTUS) - Palmerston North				
Solicitors	Powell Lyall Solicitors 188 Broadway Avenue Palmerston North				

Chairperson's Report

E te fī, e te tā, tēnā koutou kātoa,

At the end of last year, we had a general election and saw a change in the government in our country. We see the rippling effects of a coalition government for Māori, in terms of the call from Kingi Tuheitia to Turangawaewae, then the attendance at Ratana, followed by the most recent gathering at Waitangi. The call for unity and Toitū te Tiriti indicates that when there are critical times in our history, that Māori will unite to express their voice to the government of the day, and this is what we see happening.

At a community level, we see the ignition of workshops and forums to give people the opportunity to learn more and form an opinion on all these matters. The Highbury Whānau Centre has always been an organisation that utilises their sphere of influence to be inclusive and to have open discussions about such issues. This has happened in the past and I believe Pete and his team will continue to create such opportunities moving forward.

The organisation continues to grow, but there will be some potential challenges for our contracts over the next few years. Pete and his management team are up for the challenge as they continue with the excellent work that they offer to our whānau and community.

Pete's report indicates some of the ongoing innovative work provided by all the workers of the organisation. You must have a real passion for this kind of work, and this then results in positive results for all that they work with.

Pete's role in the organisation is pivotal to its success. He regularly encourages and supports our young people in whatever sphere they are wanting to excel in. We would welcome any new young ones who are interested in participating at a governance level. This Board is a good learning space for young ones as you sit alongside experienced Pākeke, so if you are interested in stepping into this space, then let us know.

Once more can I thank the Board, Pete and the Kaimahi of the organisation for their work, for continuing to ensure we provide excellent services which can be life changing for our rangatahi and their whānau.

Ngā mihi ki a koutou katoa.

Wheturangi Walsh-Tapiata
Chairperson

Kaihautū – Group Executive Managers Report

Introduction

This report summarises the activities facilitated by the organisation from July 1, 2022, to June 30, 2023. The work involves two entities governed by the Whānau Support Group - Highbury Whānau Centre / luventus Governance Group. These entities utilise service arms such as the Highbury Whānau Centre, START Whana Tū – Youth Service, HWC Transitions, and Te Hiringa Alternative Education Programme for community, whānau, and youth development/service provision.

Highbury Whānau Centre

Organisational overview: Ūwhia te pā whakawairua ki te manawanui, kia haemata te tipu - The Highbury Whānau Centre aims to nurture the spiritual fortitude within individuals, fostering robust growth. Its focus is on empowering the youth and families in the communities of Highbury, Takaro, and Westbrook to emerge as future leaders. This mission extends to the broader context of the Palmerston North region. The center is committed to ongoing collaboration with social service agencies, especially the Palmerston North City Council, the Ministry of Social Development, and Oranga Tamariki. This collaborative effort is dedicated to fulfilling the needs, hopes, dreams, and aspirations of the community.



Staffing:

The Highbury Whānau Centre has fully staffed its team with a Community Psychologist (Dr. Alicia Moxon), Youth Worker (Rangimoeke Nolan), Youth Mentor (Terry Clune), Youth Counselor (Meredith Darling), and casual Youth Workers (Amelia Burr & Matthew Mayer). Additional staffing supports various facility services, including School Holiday Programming and specialized youth, community, and whānau services. The Te Hiringa Alternative Education Programme, led by Morgan Emery, includes Claudine Rogan and Hitaua Butler as youth workers, with Sandra Carroll handling administrative functions. The Transitions team, guided by Jenine Scoon and supported by Mike Rongo, Astryr Halligan, Daniel Tavita-Fryer, and Maria-Meno Kapa, continues to assist young people transitioning from state care to independence. During this period, Reweti Arapere, Kiria Tangaroa, Julene Duerksen-Kapao, and Sharon Maples departed for external roles. Effective management of the teams at the Highbury Whānau Centre and 299 is overseen by Anjali Naran-Butler.

The START team has adapted since adopting a four-day work week in late 2020, efficiently handling significant youth-related administrative functions. We actively contribute to developing the youth sector workforce, focusing on empowering young youth development practitioners. Led by Team Lead Hikmatas Talumepa and Manager Kelly Mavor, the current START staff includes the Youth Case work team of Lottie Savage, Nicci Savage, Mkylah Wilson, Marjorie Cashell, Florencia Morris, and Reikura Melbourne. Notably, Renee Tongs, Arohia Durie-Kora, and Waikohu Melbourne have transitioned to other roles during this reporting period. All staff receive continuous professional development and organisational support, with fiscal management handled by Kiriaana Tamatea.

Governance:

Wheturangi Walsh-Tapiata remains the Chairperson of the HWC Executive Committee. Our governance group, including Frank Moul, a former Police Youth Aid officer; Diana Kawana, Māori Wardens coordinator; Leon Tufuga, a local community representative and Māori Advisor

for PNCC; Dr Veronica Tawhai a Tiriti educator; Kelly Bevan from Whaioro Trust and Parekaia Tapiata, Māori Cultural Consultant, bring extensive community knowledge and diverse skill sets. The executive group is dedicated to both the community and the Highbury Whānau Centre, aiming to provide high-quality programs to local youth and families by securing funding through various avenues.

Planning: We've adhered to our strategic and business plans, reinforcing administration processes. Actively engaging with government agencies, we've planned programs for the upcoming fiscal year, completed contract negotiations, and submitted tender proposals for



additional service provision in our Specialist Youth, Whānau, and Community Development Team, Youth Services Team, and Transitional Services for youth exiting state care. Recognised for our expertise in the youth sector, we now contribute to government programme design, service development, and youth research. As we approach the end of our strategic plan for 2025, we're focusing on sustainability and self-sufficiency, exploring income streams aligned with our values to fulfil organisational aims.

Programmes: Key programmes, such as the HWC Youth Touch Module, Alternative Education, Youth Justice Programming, School Holiday & After School Programmes, are experiencing continuity, development, and exceeding service delivery targets. There's a noticeable shift from 1:1 service delivery to more group work/facilitation. The START – Youth Service provision is progressing, with proactive development in digital budgeting and parenting programming. This fiscal period saw ongoing progress in planning, implementation, and sustainability of service streams, including the continued expansion of Youth Transitions and Supported Bail contracted services.

Funding:

We currently secure funding from various sources through partnership agreements, service contracts, and funding proposals. The Palmerston North City Council funds our HWC Youth Workers' salary, the sole funding received from this source since the organization's inception in 1981. In July 2022, we initiated a joint venture with IUVENTUS and Mana Whenua entity Bestcare Whakapai Hauora, involving the Human Movements Gymnasium. Collaborating with Māori Health Providers, this venture aims to maximise service potential with whānau and empower the continued development of holistic health matters. A complete report on this development is provided in this annual report.

Some of the other sources include following:

- MSD – Ministry of Social Development
- Oranga Tamariki
- The Ministry of Education (Iuventus Alternative Education Services, through the managing school of Palmerston North Boys High School)
- PHO – counselling and mental health programmes
- HWC Facility user groups
- Plus, other fees associated with existing programmes such as Junior Youth Touch, Holiday Programmes and After School Programmes



Description & Quantification of the Organisations outcomes and outputs:

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

The following figures / data represent what can be evidenced within the Service Outcomes / Outputs of the organisation for the period of 1 July 2022 to 30 June 2023.



Outcomes

The outcomes of the organisation group include the following:

- To provide guidelines support and assistance to those seeking help from the organisation.
- To support, guide & work alongside our youth workers.
- Our youth workers: across our group are highly qualified and experienced practitioners that include a Registered Community Psychologist (x1), Counsellors (x2), Registered Teachers (x2), Registered Social Workers (x3), Qualified Youth Workers (x7), Youth Coaches (x6) and training Social Workers (x2) and numerous community development practitioners.
- To develop programmes that service community need
- To provide support in crisis situations for rangatahi / young people and their whānau
- To encourage young people to contribute.
- To encourage rangatahi /young people to take responsibility for their own actions.
- To provide opportunities that will lessen the chances of re-offending by encouraging values of self-respect, self-esteem, self-confidence, and self-determination.

Outputs

HWC – Specialist Youth, Whānau & Community Services

The SpYWCs team is a vital service that is provided by the organisation. This team and its services sit and functions within core, well established service provision that meets the needs of the original purpose of our organisation Youth, Whānau and Community Development. This service stream has continued to adapt to the specific needs of our hāpori, as well as enhancement of the specialist skill sets hosted within the team. Led by our Community Counselling Psychologist Dr Alicia Moxon, the team facilitates the following programmes. The information below provides an overview of the activities, with further data presented within the audited accounts for the organisation presented on page (?) of this annual report within the 'Statement of Service Performance'.

- **Specialised & Individualised Youth Justice Mentoring for at Risk Youth:**
Youth Mentors within the SpYWCs team assist rangatahi and whānau in navigating the youth justice system, hosting accountability for one's actions and seeking positive sustainable solutions, to provide alternatives for rangatahi and their whānau outside of the justice system. Referrals come through Oranga Tamariki, NZ Police whānau and the wider hāpori. Each rangatahi have their own specialised & Individualised programme based on the specific needs and risks are being catered to, within their engagement.
- **Specialised & Individualised Counselling for Young people presenting with extreme risk factors:**
The Community Counselling Psychologist investigates all referrals into this service and then allocates to a small team of specialist counsellors that we have within our scope of provision, including Oho Mauri, who facilitates a tangata whenua / cultural framework for counselling for those rangatahi who wish to access this support,

alongside the skills of a Community Counselling Psychologist. The biggest issue with these services is that the demand, and we see the need of increased workforce development as counsellors who can operate within a hāpori Māori setting is not presently available.

- **Specialised & Individualised Youth Work Support Activities for at Risk Youth:**

Specialised and individualised Youth Work Support Activities are created and facilitated by the youth work team within the Highbury Whānau Centre. This provides for a tailor-made support mechanism for each rangatahi referred to this service. Referrals come from the hāpori, whānau, schools, across service streams and wider youth sector network.

- **Specialised self-esteem / peer relation development programmes:**

Specialised self-esteem / peer relation development activities are created and facilitated by the youth work / mentoring team within the Highbury Whānau Centre. This provides for a tailor-made support mechanism for each rangatahi referred to this service, and because of specific targeted needs identified through all service streams. Referrals come from the hāpori, whānau, schools, across service streams and wider youth sector network.

- **Specialised Youth Holistic well-being programmes:**

Specialised Youth Holistic well-being activities are created and facilitated by the youth work / mentoring team; team lead within the Highbury Whānau Centre. This provides for a tailor-made support mechanism for each rangatahi referred to this service, and because of specific targeted needs identified through all service streams. Referrals come from the hāpori, whānau, schools, across service streams and wider youth sector network.



- **After School Programmes:**

After School Programme for ages 9yrs – 13yrs, are designed and facilitated by the HWC Youth workers. The participants are supported to recognise their own personal strengths, abilities, identity and encouraged 'to give things a go'. Rangatahi are supported to build upon existing resilience, peer relationship skills and self-confidence. Activity based programming utilising both the local / hāpori resources and facilities and created through rangatahi voices related to their specific needs.

- **School Holiday Programmes:**

The objective of our Holiday Programmes are to provide rangatahi aged 7-16 years with the opportunity to engage in fun, interactive and productive activities which an opportunity to gain a skill and a host a sense of inclusion. Sports, Art, Team building, and outdoor activities are included which have many associated positive learning outcomes from strengthening social networks, developing a sense of pride and achievement, developing fine and gross motor skills, as well as providing an opportunity to be creative and expend energy. Breaking down any potential barriers, participation is the key factor for the rangatahi to socially interact in a team environment.

There were three programmes facilitated during this period; 11th – 15th July 2022; 3rd – 7th October 2022 and 11th – 14th April 2023.

- **Specialised Leadership Development:**

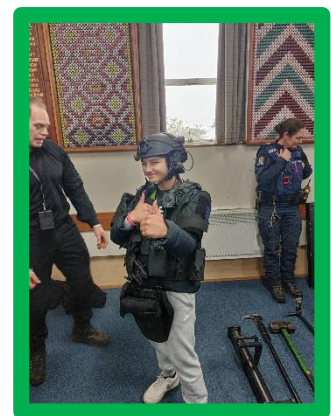
Our leadership development programme is facilitated within the HWCJYT programme with rangatahi receiving leadership development within the realms of facilitation of the Junior / Youth Touch Refereeing. Modules on confidence, public speaking,

decision making, leadership, conflict resolution and peer relationships are facilitated by HWC staff.

- **Specialised Alternative Education Undertakings:**

The Highbury Whānau Centre is a Youth, Whānau and Community Development organisation that was started in 1981 in response to some burgeoning youth issues in Highbury, Palmerston North. Over a decade later, in response to a growing issue with local young people who had disengaged from education, the Highbury Whānau Centre Youth Worker collaborated with local school principals to secure a new initiative called Alternative Education. In 2000, the Highbury Whānau Centre became the first local provider of AE. As the need grew, so, too, did the AE provision, and the Centre became responsible for working with the local consortium of schools to support and encourage better outcomes for young people 'alienated' from mainstream settings, the year of 2023 signaled 23 years of Alternative Education Provision in the Manawatū.

Alternative Education is facilitated across three service streams within our organisation. An in-house daily learning programme, Te Hiringa. A whānau engagement and student / rangatahi education / schooling re-engagement as well as assisting whānau to develop preventative strategies to negate school alienation, Te Hikitia. Also, a service stream assisting rangatahi engaging within further learning opportunities with the PTE provider options utilising the MoE Section 53 clause, that enables rangatahi under the 16 to access funded learning options outside of the MoE options.



A review of Alternative Education was completed in 2023 by ERO (The Education Review Office), of which highlighted the successes and challenges of Alternative Education across Aotearoa. Providers that host 'wrap around' service provision, and access to support networks within hāpori were viewed as hosting greater success. Our organisation has continued to develop service provision for rangatahi and their whānau that offer access to multiple hāpori solutions across a myriad of rangatahi specific service provisions.

Our staff understand that supportive, trusting relationships are key to student learning in Alternative Education. Teaching and learning roles are mutually interdependent, organic, and flexible. Both students and teachers share experiences and knowledge and learn from one another. Te Hiringa's pedagogy is informed by Ako (Ka Hikitia - Accelerating Success) which is 'grounded in the principle of reciprocity', where the two-way teaching and learning process ensures that language, culture, and identity inform the contexts for successful teaching practice.

Te Hiringa's realisation of the following three quotes reflect the efficacy we actively achieve through this vital programme:

- "Alternative Education needs to move towards proactive planning for at risk students with interventions designed to keep young people in school" (Ministry of Education, 2016).
- "Through providing meaningful support, developing positive relationships between staff and students, and recognizing the importance of meeting the needs of the whole person, education providers may be able to support multiple (social) service using young people to achieve greater success in their lives." (Pathways to Youth Resilience, 2014).
- "Successful schools demonstrated educational commitment to equity and excellence. They framed their achievement challenges effectively;

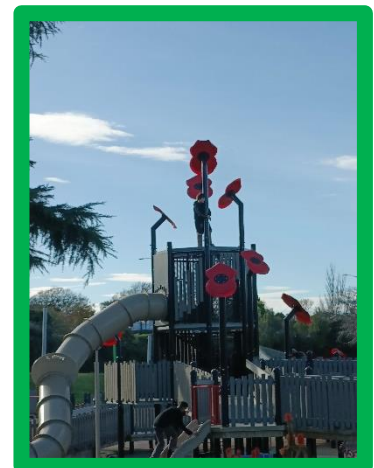
resourced the required actions; made educationally powerful connections with students, parents, and whanau; and ensured Māori enjoyed educational success as Māori." (Education Review Office, 2016).

A ERO (Education Review Office) Review of Alternative Education Report was released in this period (June 2023) with notation of the following conclusions hosted.

- The current model of Alternative Education is inadequate to meet the level of need of these often highly disengaged young people, leading to worse outcomes than for other young people:
 - Teaching is weak and teaching resources are inadequate. Only one in five educators in Alternative Education are registered teachers.
 - Facilities are often so run down they act as a barrier to learning. We visited 22 Alternative Education provision sites and found six operating out of poor-quality or inadequate facilities.
 - Funding is inadequate. Budget 2023 recently allocated an additional \$25.216 million over four years to Alternative Education, to increase the funding per place to \$16,536 from January 2024. This is less than the funding for some small secondary schools.
 - Funding limitations make it unviable for many providers, and provider and staff turnover are high.
 - Providers are often isolated from other providers and schools, so they often lack access to broader education resources (e.g., careers advice, specialist subjects, sports) and professional teaching support.
 - Providers cannot always access the broader wrap-around support young people need.
 - Accountability for delivery and outcomes is weak.

When young people (exceptionally) do succeed at Alternative Education it is due to the elements of the model that do work:

- Small class sizes. Young people reported the smaller class size at Alternative Education was a critical element in their feeling safe and able to learn.
- Having the same educator throughout the day. We heard that getting to know their educators and be known by them meant young people felt cared for and supported.
- The flexibility to provide a different education on a site separate from school. Young people engaged enthusiastically when their learning was meaningful to them. Their poor experiences of school mean it is important that Alternative Education is different to school.
- Having staff with experience, aptitude, and commitment to working with these young people, who act as positive role models.
- These elements need to be combined with a model enabling quality education, wrap-around support, and a range of pathways.
- Alternative Education is potentially a missed opportunity to change these young people's life trajectories.
- They are often engaged and attending, but the current model of provision is failing to provide them with a quality education and may be contributing to poorer outcomes. The long-term costs for the young person, their family, and broader society are very significant.



What changes are needed to support the provision?

- This study has found that there is a group of young people who have high and often complex needs and are highly disengaged or at high risk of disengaging from education. It has also found that we need to provide these young people with a better education. ERO recommends action across five areas.
- **Area 1:** Better identify and meet the needs of these young people before they become disengaged and increase the number who can stay and succeed in mainstream schooling.
 - 1) The Ministry of Education provide guidance on how to effectively identify young people most at risk of disengagement, and support schools to better identify these young people.
 - 2) Having identified young people most at risk of disengagement, the Ministry of Education support schools to act early to enable them to stay and succeed in school, including increasing awareness of:
 - the predictive risk factors for being referred to Alternative Education.
 - models of practice and intervention that support young people's continued engagement in education.
 - where and how flexibility can help with inclusion for young people at risk of disengaging.
 - how to access support to address issues, including connecting with other services and programmes that provide more intensive support and links to other tools and resources that may help.
 - 3) ERO and the Ministry of Education identify and share with schools' best practice in managing challenging behaviours in the classroom to enable more young people to stay in school.
- **Area 2:** Make sure there are a range of effective options (of different type, intensity, and duration) available for those young people who are not thriving in the school setting and that there are clear, consistent, and rigorous gateways so that young people are matched to provision that best meets their needs.
 - 4) The Ministry of Education examine the range of options available for those young people who are not thriving in the school setting, how well they meet the range of needs and are complementary, and how clear and consistent the criteria for referral are.
 - 5) To support decisions, made with whānau, on which education options are suitable for a young person, the Ministry of Education develop guidance for all schools that includes:
 - the range of options for education outside of schooling
 - the types of learners that each of the options are most suitable for
 - how to access each of the options and eligibility requirements



- what is needed for good transitions into different education settings, including having a plan for information to follow the learners.
 - the role of all agencies in each of the options.
- **Area 3:** As part of this set of options, reform the 'Alternative Education' model of provision so that there is a new model that is designed to meet both the education and broader needs of the most disengaged young people who need an alternative to mainstream schooling.
 - 6) The Ministry of Education develop a clear national model and set of standards for high quality 'Alternative Education' provision that includes:
 - funding that is sufficient to meet the depth and complexity of needs of this group.
 - a funding model that allows for greater oversight and accountability
 - a national model of teaching practice that is based on the evidence of teaching approaches that work for young people who are the most disengaged from learning.
 - a requirement for providers to have qualified, registered teachers.
 - a requirement for small class sizes and continuity of teacher or tutor
 - access to the broad range of education expertise and resources across education providers so young people can access education programmes and pathways that match their interests.
 - skilled support workers to provide wrap-around support for the young people and to broker access to specialist support to meet young people's broader needs.
 - kaupapa Māori approaches that enable Māori young people to succeed as Māori.
 - 7) The Ministry of Education to ensure all current and future 'Alternative Education' provision has suitable premises and facilities – in line with the expectations for other learning environments.
 - 8) The Ministry of Education supports teachers in 'Alternative Education' with a lead of professional practice, curriculum resources tailored for young people in 'Alternative Education' and facilitated professional networks.
 - 9) The Ministry of Education, Ministry of Health, Oranga Tamariki, Whaikaha | Ministry of Disabled People and Ministry of Social Development work together to ensure young people in 'Alternative Education' are a priority for the specialist support they need.



- **Area 4:** Put in place the support needed for successful pathways and transitions from 'Alternative Education' into further education, training, or employment.
 - 10) The Ministry of Education, Tertiary Education Commission, Ministry of Social Development, Whaikaha | Ministry of Disabled People, and Oranga Tamariki review the transition and ongoing support for young people in 'Alternative Education' to ensure young people have a planned and supported pathway, with sufficient pastoral and learning support, to make a successful transition into further learning or work.
- **Area 5:** Strengthen accountability and monitor how well provision is meeting the needs of young people who are in 'Alternative Education'.
 - 11) The Ministry of Education actively monitor the quality of provision in 'Alternative Education.'
 - 12) The Ministry of Education report annually on the education experiences and outcomes for young people in 'Alternative Education,' including:
 - number of young people referred to 'Alternative Education'.
 - wait times for entry to 'Alternative Education'.
 - number of young people who receive a place and go on to attend 'Alternative Education'.
 - attendance of young people in 'Alternative Education'
 - achievement of young people in 'Alternative Education.'
 - 13) The Ministry of Education ensure 'Alternative Education' providers and contract-holders collect and report reliable data on young people's enrolment, education outcomes, and destinations.
 - 14) The Ministry of Education reports back to the Minister of Education, and Ministers with responsibility for Oranga Tamariki and Youth Justice, on progress made in response to these recommendations by June 2024.



Conclusion

- Together these recommendations have the potential to significantly improve education experiences and outcomes for disengaged learners. Improving education for these young people can dramatically improve their lives and life course. It will take coordinated and focused work across the relevant agencies to take forward these recommendations and ensure change occurs. We recommend agencies report to Ministers on progress by June 2024.

Our experience and adaptations of Alternative Education over the period since 1999 we have facilitated this programme; we have implemented the elements that we as a provider can control that are presented within the recommendation of this review. Which have been implemented from our experiences and collective knowledge base through the varying array of rangatahi, whānau and hāpori development activities that we are involved within. After consideration of this ERO review, I am confident we are placed at the upper end of providers for delivery of Alternative Education Programming across Aotearoa.

- **Transitions Service:**

Our transitions service has been in place since 2020 and has developed consistently from 1 FTE to currently 4 FTE's. The objective of this service is assisting rangatahi who have been in Oranga Tamariki care and protection or youth justice residence within their transition into adult independence. Being referred by Oranga Tamariki, as their care status of three months or more, comes to an end. Our team assist each individual rangatahi within the navigation of adult independence, away from state care. A vibrant team, with good leadership provides an excellent service, that is viewed by Oranga Tamariki as an exemplar within the transition service teams across Aotearoa.

- **HWC - WAIORA Community Development Initiatives within the 4412:**

The WAIORA Community Development Initiatives that were facilitated by staff Member Jodie Matenga-Phillips, in association / collaboration within wider organisational hāpori networks. The following is a brief descriptor of the initiatives facilitated in the hāpori in conjunction with numerous hāpori and Iwi partners.



Manawa Ora Mirimiri Clinic - Mirimiri & workshops.

Indigenous alternative to support wellness.

Creating opportunities for the 4412 communities to access Mirimiri and Romiromi work to restore and balance your body AND mind, delivering harmonious healing on a spiritual level.

Family Connect Digital Literacy

In association with Te Mana o te Tangata

To provide digital literacy training to digitally excluded Māori, Pacific People in the community.

Support community to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.

Manawatū Food Action network-Fruit Harvesting with Rangatahi/Community

After contact by a Pasifika whānau who had lived in Halswell Crescent for 40 years in a Kāinga Ora house. They were preparing to move from their home to another community in the city as their property was part of an Kāinga Ora redevelopment.

Their whānau have 5 citrus trees laden with ripe fruit that they wanted to donate to community. I organised for Te Hiringa Alternative Education rangatahi to spend the morning collective the fruit. The fruit was then bagged up bag at Highbury Whānau Centre and was advertised, Free to community through social media. 48 bags of fresh citrus fruit were given out on this occasion.

This led to several initiatives, and discussion with Kāinga Ora about how they were working with community groups to collect any kai grown on their properties that were left empty or repurposed for redevelopment. A connection was then made between Kāinga Ora and Manawatū Food Action Network & the Kai Security Squad to ensure any kai was being saved and distributed.

Kāinga Ora made a commitment to helping and financing new garden beds and plants for those whānau moving from homes with established gardens to new home.

This commenced into a partnership between, MFAN, Kainga Ora and UCOL to build gardens, provide the resources and gardening support to all those in Kāinga Ora homes who express interest.



Resilience Rākau (MCCF)- He Ngākau Rangatahi

Resilience Rākau (MCCF) - Whakatipuria Teen Parents / Wāhine in Sports Facilitate wānanga to seek the voice of Rangatahi and their whānau (but with a particular focus on a rangatahi viewpoint) on their voices relating to resilience & recovery for now and the future.

How has the COVID pandemic affected some of our city's vulnerable youth.

Parakore Īkura wānanga Te Tihi o Ruahine (Whānau Ora)

Parakore Īkura wānanga Ruahine o Tamaki nui a rua

The purpose of this wānanga is to raise awareness about the te ao Māori worldview relating to ikura, including the history and whakapapa. Pros and cons of both reusable and single use Īkura products. This wānanga enables a safe place for wāhine to talk about ikura and Īkura products. Whānau involved a generational model, kōhine to come with parents or caregiver.

Family Connect Digital Literacy

To provide digital literacy training to digitally excluded Māori, Pacific People in the community.

With support kaumatua in the community to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.

Tamariki Oral care 4412

Dental education for Tamariki in the 4412

Provide free dental products to Tamariki via their education settings and for kura/ECE to provide in kura education about oral health care, promote health kai choices.

Organisations involved were HWC – Alt. Ed, Te kura o Takarō, Takarō Kindergarten, Ngāti Hineaute Kōhanga reo, Te Aroha Noa ECE, Te Kura o Wairau, Sommerset Kindergarten, Cloverlea Kindergarten, Little Monkeys ECE, Te Reo Tupua Kohanga Reo, Te Reanga Childcare, Awapuni Kura.

The Geoff Thompson Keep Well Program 2022

The GTKW provides Māori and Pasifika children (and whānau) in the lower socioeconomic areas of the Manawatū 4412 area with a special rugby experience.

40 community Tamariki from Monrad Tirohanga, Te Kura o Wairau & OLOL.

Rugby Manawatū, Te Tihi, Niuvaka Trust & Highbury Whānau Centre.

To provide Health and Wellbeing education and engagement to Māori and Pasifika whānau in the 4412.

Family Connect 4412 -Digital Literacy

Involving the 20/20 Trust and the Highbury Whānau Centre

To provide digital literacy training to digitally excluded Māori, Pacific People in the community.

Support whānau in the community to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.

Mirimiri Community Clinic Highbury

Manawatū Oranga Mirimiri an Indigenous health alternative to support wellness. The objective being creating opportunities for the 4412 communities to access Mirimiri and Romiromi work to restore and balance your body AND mind, delivering harmonious healing on a spiritual level.

Community Consultation-Highbury Revitalisation Project

Consultation with the community at the shopping centre about the revitalisation of the Highbury Shopping Centre.

Consultation with the kaimahi at St. Michaels Marae & Te Pātikitiki about the revitalisation of the Highbury Shopping Centre.

Let's Grow Highbury-Kai Resilience Strategy Launch

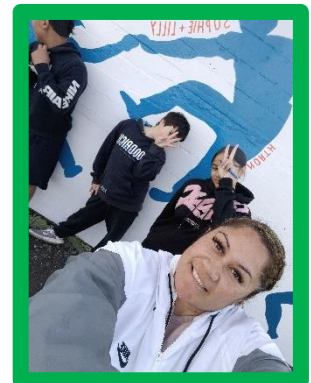
Involvement from PNCC, Manawatū Food Action Network, ENM and HWC

The celebration opening of the Te Pātikitiki Food Forest and launch of the 4412 Kai Resilience Strategy. Ora Konnect created the 4412 Kai Security Squad which led the development of the 4412 Kai Resilience Strategy. The strategy is designed to identify new opportunities to extend, enhance, refine or diversity current community led action.

Family Connect 4412 -Digital Literacy-Kāinga Ora

A three-day Wānanga facilitated by 20/20 Trust, Kāinga Ora & HWC

To provide digital literacy training to digitally excluded Māori, Pacific People in the community. The objective being to support whānau in the community who live in Kainga Ora homes to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.



Rongoā Māori Vendor Registration

A facilitated joint ACC endorsement with Robbie Richardson, Te Pae Oranga o Ruahine o Tararua Iwi Māori Partnership Board for Rehutai Tahana from Manawatū Oranga. Rehutai is now an accredited ACC Rongoā Practitioner offering indigenous healing within the 4412 communities.

Ko Tō Manawa, Ko Tōku Manawa Community BBQ Tui Park

Facilitated by the following organisations: Ora Konnect - Te Tihi, Police, Te Wakahuia, PNCC and HWC with the Promotion of the KTMKTM Burglary package in the Pilot communities. The objective of the evening BBQ for the surrounding streets is to engage with community Kaimahi about the KTMKTM burglary prevention package that is on offer to Highbury and West End free of charge.

Community Consultation-Highbury Revitalisation Project

Consultation with the Highbury Advisory Group about the revitalisation of the Highbury Shopping Centre. Consultation with Legacy Church community about the revitalisation of the Highbury Shopping Centre.

Pāia 4412

The objective of the event is to create a fun, free whānau centred event post COVID to bring together the community and celebrate Kotahitanga, whanaungatanga, manaakitanga, Ūkaipōtanga. The event coordinators were

Rachel & Monique-Best Care Whakapai Hauora. Supported by Jodie-HWC, Jordan-Māori Wardens. To provide a community event post COVID.

Mirimiri Community Clinic in Highbury

Facilitated by Manawatū Oranga Mirimiri within Indigenous health alternatives to support wellbeing. The objective being creating opportunities for the 4412 communities to access Mirimiri and Romiromi work to restore and balance your body AND mind, delivering harmonious healing on a spiritual level.

Ko Tō Manawa, Ko Tōku Manawa - Community BBQ Farnham Park

The organisations involved were Ora Konnect- Te Tihi, Police, Te Wakahuia, PNCC and HWC. Aim being the promotion of the KTMKTM Burg package in the Pilot communities. An evening BBQ for the surrounding streets to engage with community Kaimahi about the KTMKTM burglary prevention package that is on offer to Highbury and West End free of charge.

Community Christmas Packs

The organisations involved were Te Pātaka Kai 4412, The Workshop & HWC.

The provision of support Whānau who are struggling with kai over the Christmas period. The Workshop team were collecting kai and Xmas presents for community and approached HWC to help distribute them to Tamariki and Whānau in the 4412 communities.



Ko Tō Manawa, Ko Tōku Manawa Community BBQ Joseph st

The organisations involved were Ora Konnect - Te Tihi, Police, Te Wakahuia, PNCC and HWC. This involved the promotion of the KTMKTM burglary package in the Pilot communities with the provision of an evening BBQ for the surrounding streets to engage with community Kaimahi about the KTMKTM burglary prevention package that is on offer to Highbury and West End free of charge.

Tini Whetū ki te Rangī Kaumātua Group planning 2024

Facilitated by HWC, BCWH, Super Grans, Grandparents Raising Grandchildren, Sport Manawatū, Cancer Society & Age Concern. With the aim in Creating a safe space for Kaumātua to come together to stay connected with each other and services available in the community. Lead planning morning with Tini Whetu staff and community connections to establish a term-by-term 2024 calendar of events with activities requested by kaumatua at a previous consultation hui.

Ko Tō Manawa, Ko Tōku Manawa Community BBQ David Spring Park

Organisations involved are Ora Konnect- Te Tihi, Police, Te Wakahuia, PNCC and HWC; within the Promotion of the KTMKTM burglary package in the Pilot communities. Engagement involved an evening BBQ for the surrounding streets to engage with community Kaimahi about the KTMKTM burglary prevention package that is on offer to Highbury and West End free of charge.

He Oranga Poutama Roopu

Lead Organisation: Sport Manawatū partnering with Te Pae Oranga o Ruahine o Tararua. Aim in Developing, promoting, and implementing physical activities in a way that is culturally appropriate to Māori. Objective being Create and implement shared collective focus plan of how to utilise the funding / resources across the motu/partnerships for the best overall outcome for Māori.

Lesssgooo Sport's Day

Overall objective being Physical activity and connectedness.

The focus is to provide an opportunity to those not involved and/or to remain involved in sporting and/or wellbeing activities by exposing and connecting them to existing programmes, sport codes and teams they could engage and participate in on an ongoing basis for long term benefits.

Vaka Festival

Community & Organisation Stall coordination, Resourcing & Stage management.

With the objective of Connecting Pasifika communities to culture, health, education, and wellness to provide opportunities for engagement and participation for our Pasifika communities through a community day of celebration.

Family Connect Digital Literacy

Program Trainers: 20/20 Trust, Start Youth Services, HWC Transitions Services, Freyberg Teen Parent Unit & HWC



Rationale: To provide digital literacy training to digitally excluded rangatahi in the community.

Objective: Support rangatahi in the community to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.

Awapuni Movie Night - Kai Security

Event organisers: PNCC, ENM, MFAN & HWC

Rationale: Community Movie Night funding provided by PNCC.

Objective: Free community movie and event, providing education and inspiration of community connection through development of a collective and sustainable

Community hub in Awapuni.

Family Connect Digital Literacy

Program Trainers: 20/20 Trust, Homes for People & HWC

Rationale: To provide digital literacy training to digitally excluded People in the community living in transitional housing.

Objective: Support the community to have access to digital connection, devices, Google platform education, ongoing tech support and deeper connection to community.

Mirimiri Wānanga

Program Trainers: Manawatū Oranga

Objective: Providing community access to indigenous healing alternatives.

See Her Be Her Month-Sport Manawatū

Length of programme: month of May

Age group: Kōtiro and Wāhine All ages

Event organisers: HWC, Niuvaka, Skill Athletics, Homegrown BJJ, Snap Back, PNCC, NZ Golf

Rationale: Active fitness initiatives for Wāhine and Kōtiro

Objective: Working in partnership with fitness establishments throughout the city to offer free fitness opportunities and a 'give it a go' approach, promoting health and wellbeing to wāhine.

Organisation and facilitation of the following sessions for the month of May; Homegrown BJJ classes, Snapback Boxing classes, Skill Athletics CrossFit classes.

Kaumātua Connect-Age Concern-20/20 Trust

Since 2020, we have been working with 20/20 Trust to create a Digital Literacy course which is tailored specifically for the needs of Kaumātua. I am pleased to advise that as of May 2023 the first print of the Kaumatua workbook has gone to print and Highbury Whānau Centre was asked to run the first series of classes before being offered throughout the country.

After discussions with Anj we decided this wasn't a kaupapa I could take on, so I began discussion with Age Concern Palmerston North and then connected Tuiara from 20/20 Trust to form a partnership.

August 2023, Age Concern kaimahi, Marina Ponga will facilitate her first Kaumatua Connect class to Kaumātua from Te Reureu marae.

My Kitchen Business

Program Trainers: Dave MFAN, Jodie HWC

Guest speakers: Rahera-Te Ara Whānau Ora, Cherish-Cherish's Nutrition Business, Cat-Financial Freedom, Lainy-Rocket fuel Media, Matt & Florence-Island Guy on the Run, PNCC & IRD.

Rationale: To provide business mentoring to

community with the moemoeā of owning/running a kai business.

Objective: Support the community who have the moemoeā or expressed an interest in owning/running their own food business. Providing them with opportunities to talk to small business owners in the city, find out more about budgeting, accounting programmes.



Whānau Direct

Coordinating the Whānau Direct 'hand up not a handout' to whānau our services are working alongside.

Sports Gear Share-4412 with Replay

Through my relationship with Sport Manawatū, I was able to connect with Replay and kōrero with them about their kaupapa and how we could ensure that the kura in the 4412 and individual whānau could have access to the resources and sports equipment that distribute.

This led to a connection with every primary school in the 4412 and donations of 100's of resources.

'A big thanks to the Manawatū community for your kind donation of new & used rugby boots. These boots have been put to good use, supporting the rugby playing tamariki from one of our local schools Monrad Te Kura Waenga o Tirohanga - Monrad Intermediate We also say a massive thanks to Sport Manawatū, Steve from Steve's Tyre Service for your Partnership support of REPLAY. Big thanks to Whaea Jodie from Highbury Whānau Centre for connecting us to the community kura in the 4412- We are all about community coming together to support each other and keep our kids active!'

Mirimiri, Romiromi & Bars Community Clinic Highbury

Program Trainers: Manawatū Oranga Mirimiri

Rationale: Indigenous alternative to support wellness.

Objective: Creating opportunities for the 4412 communities to access Mirimiri and Romiromi work to restore and balance your body AND mind, delivering harmonious healing on a spiritual level.

Hā Tāne Hauora-Men's Health Week

Event Organiser: Jodie & Morgan HWC

Event participants: Homegrown BJJ, Manawatū Oranga, Cook Street Medical Centre, Diabetes New Zealand, TOAM Quit Smoking, Niuvaka Pasifika Services, Mana o te Tangata, Heart Foundation New Zealand, Sport Manawatū,

Rationale: Highlight Men's Health

Objective: Creating an event which highlights and educate community on tāne health as part of the National, Men's Health Week campaign 2023. Promotion of health services in the community. City, Free Health checks, Indigenous healing, healthy kai, physical fitness through BJJ (Brazilian Jiu Jitsu).

Cook Street Medical Centre free Men's Health Clinic

Rationale: Free GP check-ups for Men.

Objective: Cost free and no waiting times for Tāne to have a GP appointment to address any underlying health conditions or concerns, with no barriers and held in a community setting rather than a clinical space.

Whānau Ora Whare and Tinana Packs

Collection and distribution of 600+ whare/tinana packs to throughout the organisation. Training to Team leads on QR code distribution to community and whānau.

- **HWC Junior / Youth / Hāpori Sports Programmes - HWC Junior Youth Touch:**

The Highbury Whānau Centre Junior Youth Touch Module aims to foster the development of touch in Highbury, Takaro, Awapuni and Westbrook suburbs. Furthermore, catering for the entire Palmerston North area as a popular summer sport.



This programme engages young people between the ages of 5 -14 years who participate in the sports module. A total of 964 young people played within the sports module. This has given youth an opportunity to learn, in an active learning environment how to lead people in a positive yet confident way and led to options for them to attend specialised coaching and leadership trainings as well as further coaching, refereeing and co-ordination opportunities.

Delivered as an after-school sports programme on a Friday afternoon, during the summer months; as a proactive, preventative measure for local, and other identified adolescents. Originally, this programme focusses on young people from a low decile community, and aims to promote community engagement, peer leadership, improved communication and improved decision making. This has extended 29 years later, into one of the largest youth sport modules in the lower north island.

In 2024, we celebrate our 30th year of this module.

- **START, Whana tū – Youth Service:**

Service participant numbers measured from 1 July 2022 to 30 June 2023 - 343 participants (2022: 349 participants).

- NEET (43)
- YP-Youth Payment (189)
- YPP-Young Parent Payment (107) - Young Parent Partner (4)

The purpose of the START, Whana Tū – Youth Service is to deliver the YP / YPP (Youth Payment & Young Parent Payment) and the NEET (Not Engaged in Education & Training) contracts within the Palmerston North & Manawatū District communities. This is a contract that has been facilitated by luventus with the Ministry of Social Development, since 2013.

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 an "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, becoming a trend has been the utilisation of some whānau and individuals viewing the YP (Youth Payment) benefit as a potential 'default' option rather than potentially exploring other options in accessing fiscal support for themselves. We need to develop a process that enables & empowers young people to work, and understanding what work is and the development of a culture or ethos of employment being a social norm.



A previous focus was the development & facilitation of a Rangatahi Work Readiness programme for which ran for 6 months and had a 90% (as measured by MSD) success rate of rangatahi engagement into sustainable employment. Unfortunately, we could not obtain funding adequate for sustainability, as a proposal of a minimum three-year contract was able to be achieved through MSD; and therefore it was decided to cease operation of this initiative. This type of innovation is desperately required to grow and strengthen rangatahi engagement and employment seeking skills, especially for those



that have been disengaged from learning and are seeking employment.

START and the service of Youth Service, continues within its development of kaimahi into youth work and community development work. It provides a 'structured' expose' of this sector and affords an opportunity for new staff to explore the sector as a career pathway.

- **Te Hā GYM**

In June 2022, luventus Ltd entered into an agreement with Best Care (Whakapai Hauora) Charitable Trust as a 50% interest in a jointly controlled operation to purchase a gymnasium. The purpose is to develop the gym along a whānau ora paradigm in the provision of healthy lifestyle options empowering whānau towards health and wellbeing achieving moemoea.

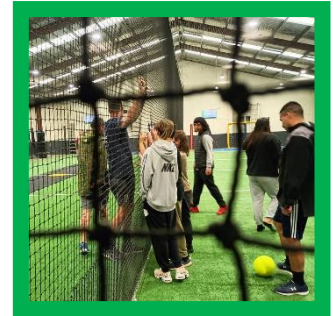
- **Community Facility User Group Hours:**

Description of Unquantified Outputs

- HWC - Specialist Youth, Whanau & Community Services – 2400
 - Support & assistance to those seeking help from the organisation - average of 10 enquires per day across a 48-week year.

Conclusion

In conclusion I would like to thank the governance team, who host a wide collective experience; have guided the two organisational entities, the Highbury Whānau Centre and Luventus Ltd, through the wisdom and skill of each individual governance member; your knowledge and networks have been invaluable in assisting to provide support and direction for our most valuable resource, our passionate kaimahi.



To our service teams, 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.

Our organisation has sustained a period of consolidation after an interim era of growth. We are now faced with the challenge of developing further methods of sustainability, whilst encouraging the development of our story within a research relationship with a partner group that enables the sharing of our practices that empower young people, their whānau and the collective communities' lives... as we know, after a period of 42 years since the organisations humble beginnings in 1981, we have endured a journey that transitioned from reactive youth & community work to the proactive developments that we have managed to secure government contract procurement to enable some quality service provision; this is the consolidation period over the recent years which has included the establishment of an asset and resource platform to really embed our sustainability, with a imminent focus targeting long-term sustainability and authenticating our methods of service practice within a research scope. I have added our organisations strategic plan over the next few years to provide some understanding, on how far we have progressed. It is intended to review the organisations strategic plan for post 2025, alongside the constitution for the Highbury Whānau Centre. I look forward to the further development of our potential with our board... engaging within the dream space, of what we can achieve!

To the Ministry of Social Development and Oranga Tamariki Kaimahi, especially Monica Miranda, Claire Pope and Iria Pene 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 organisation to strengthen, which empowers young people and their whānau within movement from surviving to thriving within our city.

A handwritten signature in blue ink, appearing to read 'Peter Butler', written over a light blue horizontal line.

Peter Butler
Kaihautū - Group Executive Manager

AUDITED ACCOUNTS

July 1, 2022, to June 30, 2023



Entity Information

For the year ended 30 June 2023

Entity Information

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated **For the year ended 30 June 2023**

Legal Name of Entity

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated

Entity Type and Legal Basis

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated is registered under the Incorporated Societies Act 1908 and under the Charities Act 2005

Entity's Purpose or Mission

Uwhia te pa, whakawairua ki te Manawanui, kia haemata te tipu!

The embracing essence of our Whanau and Community will reinforce the development of our children and youth as leaders for Tomorrow.

Ururu huarahi, ngaro tangata. Huarahi watea, kainga kitea. An overgrown path will lose people, a clear path shall ensure goals and horizons are seen.

Nature of Business

Youth, Whanau & Community Development Services.

Entity Structure

The organisation commenced in 1981, by a group of parents wanting to assist their children who were experiencing issues with truancy, youth crime and educational engagement. This was the commencement of youth development programmes for their own whanau and the wider communities, within the Palmerston North suburbs of Highbury, Takaro and Westbrook.

This work in the initial reactive youth work initiatives continued and amalgamated to include proactive youth and community development work. From the early 1990's, the inclusion of sport as a tool to teach social responsibility launched the youth sports programmes within the organisation and in 1999 the alternative education programme began. In the mid 2000's the addition of youth transitional services aided the extension of these services. Alongside this progression the inclusion of youth counselling and youth mentoring have aided the continued organisational focus within core youth development activities.

A joint executive management committee of Highbury Whanau Centre & Iuventus made up of community members with expertise within social services, organisational management and community development, meet and discuss the strategic direction and issues concerning the ongoing running and development of the group on a six weekly basis. The roles within the executive committee are: Chairperson, Treasurer, Secretary, Group Manager and three Executive members.

The Group is managed by an Executive Manager, who is responsible for all staff and has service team managers for the groups' service arms of Transitional Youth Services, Alternative Education and Specialist Community & Youth Services. The executive manager informs the chairperson of any major issues that affect the group.

The Group is a registered charity comprising an Incorporated Society with a controlled entity.

Beneficiary

Youth Whanau and Community

Main Sources of Entity's Cash and Resources

Contract for service agreements with Ministry of Social Development, Palmerston North City Council and Oranga Tamariki. Other sources include participant fees within programme activities.

Main Methods Used by Entity to Raise Funds

Funding request applications are invited by the Ministry of Social Development and Palmerston North City Council, for specialist youth, whanau and community development services. An MOU is in place with the Managing School of the Principals Association to facilitate the funding of the Alternative Education Programme.

Participant subscriptions are drawn from service / programme participants if & when required to fund specific programme shortfalls.

Invoices are raised periodically, which align with the specific agreement specifications for the aligned service stream.

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation has a number of volunteers involved within its service delivery and programme facilitation.

A Youth Leadership programme facilitates a volunteer engagement process for which young people assist with the refereeing and coordination of the Junior / Youth touch module for young people.

Volunteers assist within governance roles, after school activities, holiday programmes and youth sports coaching undertakings.

Our Overarching Goal

Uwhia te pa, whakawairua ki te Manawanui, kia haemata te tipu!

The embracing essence of our Whanau and Community will reinforce the development of our children and youth as leaders for Tomorrow.

Auditors

CKS Audit
PO Box 4125
Palmerston North

Accountants

BDO Manawatu Limited
Chartered Accountants and Advisors
Palmerston North 4410

Bankers

Westpac Bank
PO Box 4153
Palmerston North

Solicitors

Powell Lyall Solicitors
188 Broadway Avenue
Palmerston North

Registered Charity Number

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated - CC41466
Iuventus Limited - CC37594
Whanau Support Group - CC53983

Approval of Financial Report

Approval of Financial Report

**Whanau Support Group, Highbury, Takaro, Westbrook Incorporated
For the year ended 30 June 2023**

The Governing body are pleased to present the approved financial report including the historical financial statements of Whanau Support Group, Highbury, Takaro, Westbrook Incorporated for year ended 30 June 2023.

APPROVED



Chairperson

Date 12/12/2023



Treasurer

Date 11/12/2023

Consolidated Statement of Service Performance

Consolidated Statement of Service Performance

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated For the year ended 30 June 2023

Description of Entity's Outcomes

The below figures represent what can be evidenced within the **Service Outcomes/Outputs** from 1 July 2022 to 30 June 2023.

Service Outcomes

The outcomes of the organisation group include the following:

- To provide guidelines support and assistance to those seeking help from the organisation.
- To support, guide & work alongside our youth workers
- Our youth workers; across our group are highly qualified and experienced practitioners that include a Registered Community Psychologist (x1), Counsellors (x2), Registered Teachers (x2), Registered Social Workers (x3), Qualified Youth Workers (x7), Youth Coaches (x6) and training Social Workers (x2)
- To develop programmes that service community need
- To provide support in crisis situations for young people and their whanau
- To encourage young people to make a contribution
- To encourage young people to take responsibility for their own actions
- To provide opportunities that will lessen the chances of re-offending by encouraging values of self-respect, self-esteem, self-confidence and self-determination.

	2023	2022
Description and Quantification of the Entity's Outputs		
HWC - Specialist Youth, Whanau & Community Services		
Specialised self-esteem/peer relation development programmes - Individual participant numbers	36	48
Specialised Group Youth Mental Health Programmes - Individual participant numbers across two programmes	116	30
Specialised Alternative Education Undertakings - Individual participant numbers across three service streams	131	119
Specialised & Individualised Youth Justice Mentoring for at Risk Youth - Individual participant numbers	42	14
Specialised & Individualised Counselling for Young people presenting with extreme risk factors - Individual participant numbers	90	49
Specialised & Individualised Youth Work Support Activities for at Risk Youth - Individual participant numbers	36	12
After School Programmes - Group participant numbers	17	49
In-School Programmes - Group participant numbers	-	87
School Holiday Programmes - Group participant numbers from three programmes	68	61
Specialised Leadership Development - Individual participant numbers (Cancelled due to Covid-19 restrictions)	15	-
Transitions Service - Individual participant numbers	98	92
Community Facility User Group Hours	2,246	2,119
Waiora Community Development Initiatives within the Palmerston North 4412 region	3,847	6,646
HWC - Junior/Youth Sports Programmes		
HWC Junior Youth Touch participant numbers (Cancelled due to Covid-19 restrictions)	964	-
HWC Kiwi Tag Module	-	-



START - Youth Service

Service participant numbers measured from 1 July 2022 to 30 June 2023 - 343 participants (2022: 400 participants).

Description of Unquantified Outputs

HWC - Specialist Youth, Whanau & Community Services - 2400

Support & assistance to those seeking help from the organisation - average of 10 enquires per day across a 48 week year.

Additional Information

Our aims are embodied through six pillars

- te whakamana tangata - community empowerment
- te whakahao rangatahi - rangatahi development
- te whakapiki oranga - healthy lifestyles
- te whakatuia - strong and positive relationships
- te whakawhanaketanga - building a positive future
- te rangahautanga - evidence and research based decision making

The quantification process within the compilation and completion of the actual figures within the service performance is continually being refined to reflect the true statement of performance. The hosting of a standardised method of quantification across the varied service outcomes / outputs for such a dynamic range of programmes and activities will be an ongoing focus over fiscal reporting periods.



Consolidated Statements of Comprehensive Revenue and Expenses

Consolidated Statements of Comprehensive Revenue and Expenses

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated
For the year ended 30 June 2023

	NOTES	2023
Revenue		
Exchange Revenue	6	648,580
Non-Exchange Revenue	6	2,340,368
Total Revenue		2,988,948
Expenses		
Employee Costs	7	1,732,875
Depreciation	10	48,502
Other Expenses	7	729,920
Rent		77,059
Total Expenses		2,588,356
Surplus before finance income		400,591
Finance Income		
Total Finance Income		35,297
Total Finance Income		35,297
Surplus for the year		435,888
Total comprehensive revenue and expenses for the year		435,888

This statement should be read in conjunction with the accounting policies, notes and independent auditor's report.



Consolidated Statement of Changes in Net Assets / Equity

Consolidated Statement of Changes in Net Assets/Equity

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated
For the year ended 30 June 2023

	ACCUMULATED REVENUE AND EXPENSES	TOTAL
Equity		
Opening Balance	2,232,787	2,232,787
Plus:		
Profit for the Period	435,888	435,888
Total Plus:	435,888	435,888
Total Equity	2,668,675	2,668,675

This statement should be read in conjunction with the accounting policies, notes and independent auditor's report.



Consolidated Statement of Financial Position

Consolidated Statement of Financial Position

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated
As at 30 June 2023

	NOTES	30 JUN 2023
Assets		
Current Assets		
Cash and Cash Equivalents	8	1,597,043
Receivables (From Exchange Transactions)		101,530
Receivables (from Non-Exchange Transactions)		109,717
Total Current Assets		1,808,291
Non-Current Assets		
Property, plant and equipment	10	1,184,936
Total Non-Current Assets		1,184,936
Total Assets		2,993,227
Liabilities		
Current Liabilities		
Payables (Exchange Transactions)	11	96,874
Deferred Revenue		31,120
Employee Benefit Liability		196,559
Total Current Liabilities		324,552
Total Liabilities		324,552
Total Net Assets		2,668,675
Total Net Assets/Equity		
Accumulated surpluses or (deficits)		2,668,675
Total Net Assets/Equity		2,668,675

This statement should be read in conjunction with the accounting policies, notes and independent auditor's report.



Consolidated Statement of Cash Flows

Consolidated Statement of Cash Flows

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated
For the year ended 30 June 2023

	NOTES	2023
Consolidated Statement of Cash Flows		
Cash Flows from Operating Activities		
Grants, donations, and bequests		7,945
Movement of Funds Held on Behalf		15,135
Goods and services provided		2,810,196
Interest Received		35,297
Net GST		(19,398)
Payments to Suppliers and Employees		(2,489,801)
Net cash inflow/(outflow) from operating activities		359,374
Cash Flows from Investing Activities		
Payments to acquire property, plant and equipment		(55,543)
Net Cash inflow/(outflow) from investing activities		(55,543)
Net Increase/(decrease) in cash and cash equivalents		303,831

	NOTES	2023
Cash and Cash Equivalents		
Net Increase (Decrease) in Cash Held		303,831
Cash at the Beginning of the Year	8	1,293,212
Total Cash and Cash Equivalents		1,597,043

This statement should be read in conjunction with the accounting policies, notes and independent auditor's report.



Notes to the Consolidated Financial Statements

Notes to the Consolidated Financial Statements

Whanau Support Group, Highbury, Takaro, Westbrook Incorporated For the year ended 30 June 2023

1. Reporting Entity

Whanau Support Group is registered as a Group with Charities Services. The Parent, Whanau Support Group, Highbury, Takaro, Westbrook Incorporated is an incorporated society registered under the Incorporated Societies Act 1908.

Iuventus Limited, the wholly owned subsidiary, and the parent are both registered charities under the Charities Act 2005.

These consolidated financial statements for the year ended 30 June 2023 comprise the controlling entity and its controlled entities (together referred to as the "Group") and individually as "Group Entities".

The performance report of Whanau Support Group has been prepared according to Generally Accepted Accounting Practice in New Zealand as determined by the External Reporting Board.

a) Disclosure in first set of PBE Standards RDR Financial Statements

This is the Group's first set of financial statements presented in accordance with PBE Standards RDR.

Upon transition to PBE Standards RDR the Group has applied a number of the transitional provisions afforded in FRS-47

b) Comparative Information

The group have chosen not to disclose the comparative information under PBE FRS 47 - First Time adoption of PBE Standards. The 30 June 2022 audited Financial Statements has been attached for comparative purposes.

c) Explanation to the transition to PBE Standards RDR

There were no measurement changes in groups Financial Statement for the year ended 30 June 2022 due to the adaption of PBE FRS 47 - First Time adoption of PBE Standards.

2. Basis of Preparation

(a) Statement of Compliance

The consolidated financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 non-for-profit public benefit entities, and disclosure concessions have been applied.

The Group qualifies as a Tier 2 reporting entities on the basis it is not publicly accountable and does not have expenditure in excess of \$30 million.

This is the first time the Group is reporting under the PBE Standards RDR and transition from Tier 3 to Tier 2. The Group has elected to apply PBE FRS 47 - First Time adoption of PBE Standards.

These financial statements were authorised for issue by Whanua Support Group on 12/12/23.

(c) Measurement Basis

The consolidated financial statements have been prepared on the historic cost basis.



Notes to the Consolidated Financial Statements (cont.)

(d) Functional and presentation currency

These financial statements are prepared in New Zealand dollars (\$) which is the controlling entity's functional and Group's presentation currency, rounded to the nearest dollar.

3. Changes in accounting Policy

Changes to accounting policies include the initial application of new, revised and amended PBE standards:

i. PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting is effective for periods from 01 January 2022 and was adopted by the Group from 1 July 2022. Comparative information from 30 June 2022 is included in the financial statements.

ii. PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted by the Group from 1 July 2022.

PBE IPSAS 41 introduced new recognition and measurement requirements for financial assets and restrict the ability to measure financial assets as amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

PBE IPSAS 41 has not had a material impact on the Group's measurement and recognition of financial instruments

4. Use of Estimate and Judgements

The preparation of the consolidated 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 those 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 consolidated financial statements include the following:

Revenue recognition – exchange versus non-exchange revenue

Revenue must be classified as arising from either exchange or non-exchange transactions. An exchange transaction is defined as a transaction in which one entity received 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 an entity received an asset (such as cash) but does not provide approximately equal value in return.

A judgement was made regarding the classification of revenue received by the Group. It was determined that grants (including government grants) received for the delivery of social services on behalf of the grantor be classified as Non-exchange revenue.

General grants are classified as non-exchange revenue.

(b) Estimates

There are no significant assumptions or estimates made by the Group in these consolidated financial statements.

5. Significant Accounting Policies



Notes to the Consolidated Financial Statements (cont.)

(a) Basis of Consolidation

i. Controlled Entities

Controlled entities are entities controlled by the Group, being where the Group has power to govern the financial and operating policies of another entity as to benefit from the entity's activities. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with owners of the controlling entity in their capacity as owners, within net assets/equity.

ii. Loss of Control of a Controlled Entity

On the loss of control, the Group derecognises the assets and liabilities of the controlled entity and the other components of net assets/equity related to the controlled entity. Any surplus or deficit arising on the loss of control is recognised in surplus or deficit.

iii. Transactions Eliminated on Consolidation

Intra-entity balances and transactions, and any unrealised income and expenses arising from intra-entity transactions, are eliminated in preparing the consolidated financial statements.

iv. Joint Operation

The Group is a party to a joint arrangement when there is a contractual arrangement that confers joint control over the relevant activities of the arrangement to the group and at least one other party. Joint control is assessed under the same principles as control over subsidiaries. The Group classifies its interests in joint arrangements as either:

- Joint ventures: where the group has rights to only the net assets of the joint arrangement
- Joint operations: where the group has both the rights to assets and obligations for the liabilities of the joint arrangement.

In assessing the classification of interests in joint arrangements, the Group considers:

- The structure of the joint arrangement
- The legal form of joint arrangements structured through a separate vehicle
- The contractual terms of the joint arrangement agreement
- Any other facts and circumstances (including any other contractual arrangements).

The Group accounts for its interests joint operations by recognising its share of assets, liabilities, revenues and expenses in accordance with its contractually conferred rights and obligations. In accordance with PBE IPSAS 37 Joint Arrangements, the Group is required to apply all of the principles of PBE IPSAS 40 PBE Combinations when it acquires an interest in a joint operation that constitutes an operation as defined by PBE IPSAS 40.

(b) Revenue

i. Revenue from Exchange Transactions

Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage of completion of the transaction of the reporting date, for specifically the revenue that relates to grants received to deliver services on behalf of the grantor. The



Notes to the Consolidated Financial Statements (cont.)

revenue is recognised as the services are delivered to the extent that the requirements of the related contract have been met. To the extent that the requirements have not been met, amounts received are recognised as revenue in advance in the consolidated statement of financial position.

Income from Interest and Dividends

Interest income is recognised in surplus or deficit using the effective interest method. Dividend income is recognised in surplus or deficit when the right to receive payment is established.

ii. Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return. With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and;
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Group's non-exchange transaction revenue streams must also be met before revenue is recognised:

Grants

The recognition of non-exchange revenue from grants depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Group 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 non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Group 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.

(c) Employment Benefits

i. Short-term employee benefits

Short-term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided. They will otherwise be required to be treated as long-term benefits and actuarially calculated.

ii. Long-term employee benefits

Long-term employee benefit obligations are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will be beyond 12 months of reporting date.



Notes to the Consolidated Financial Statements (cont.)

Long-term employee benefit obligations are measured using the projected unit credit method, and discounted to their present value.

iii. Defined contribution pension plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans (including Kiwisaver) are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

(d) Financial Instruments

i. Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at FVTSD, transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

ii. Classification and Subsequent measurements

Financial assets

On initial recognition, a financial asset is classified as measured at: amortised cost; Fair value through other comprehensive revenue and expense (FVOCI) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

Financial assets are not reclassified subsequent to their initial recognition unless the Group changes its management model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the management model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTSD. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTSD if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Classes of Financial Assets:

- Receivables from exchange and non-exchange transactions.

Management model assessment

The Group makes an assessment of the objective of the management model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed, and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

Notes to the Consolidated Financial Statements (cont.)

- how the performance of the portfolio is evaluated and reported to the Group's management; • the risks that affect the performance of the management model (and the financial assets held within that management model) and how those risks are managed;
- how managers of the business are compensated – e.g., whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTSD.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost. Financial liabilities are subsequently measured at amortised costs using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

Classes of Financial Liabilities:

- Payables from exchange and non-exchange transactions.

iii. Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Group enters into transactions whereby it transfers assets recognised in its statement of financial position but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled or expire. The Group also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in surplus or deficit.

iv. Offsetting

Financial assets and financial liabilities are offset, and the net amount presented in the statement of financial position when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

v. Impairment of non-derivative financial assets

The Group recognises loss allowances for expected credit losses (ECLs) on:

- financial assets measured at amortised cost; and • debt investments measured at FVOCRE.



Notes to the Consolidated Financial Statements (cont.)

The Group measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (i.e., the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Group's historical experience and informed credit assessment and including forward-looking information.

The Group assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Group considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument. 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months). The maximum period considered when estimating ECLs is the maximum contractual period over which the Group is exposed to credit risk.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e., the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Group expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Group assesses whether financial assets carried at amortised cost and debt securities at FVOCRE are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer; • a breach of contract such as a default or being more than 90 days past due;
- the restructuring of a loan or advance by the Group on terms that the Group would not consider otherwise; • it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

For debt securities at FVOCRE, the loss allowance is charged to surplus or deficit and is recognised in OCRE.

The gross carrying amount of a financial asset is written off when the Group has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. For individual customers, the Group has a policy of writing off the gross carrying amount when the financial asset is 180 days past due based on historical experience of recoveries of similar assets. For corporate customers, the Group individually makes an assessment with respect to the timing and amount of write-off based on



Notes to the Consolidated Financial Statements (cont.)

whether there is a reasonable expectation of recovery. The Group expects no significant recovery from the amount written off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's procedures for recovery of amounts due.

(e) Property, Plant and Equipment

i. Recognition and measurement

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 in accordance with the cost model, which means items are measured at cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

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.

ii. Subsequent expenditure

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

iii. Depreciation

For plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that 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 over the estimated useful lives of each component of an item of property, plant and equipment. Land is not depreciated.

Buildings	4% - 67% diminishing value or 2%-20% Straight Line
Motor Vehicles	20% - 30% diminishing value
Alt Ed Assets	15.60% - 25 % diminishing value
Office Equipment	12% - 67% diminishing value
Other Equipment	10% -67% diminishing value
Leasehold Improvement	10% - 67% diminishing value

(f) Impairment of non - financial assets

The carrying amounts of property, plant and equipment are reviewed at each balance sheet date to determine whether there is any objective evidence of impairment. An impairment loss is recognised whenever the carrying amount of an item of property, plant and equipment exceeds its recoverable amount. Impairment losses directly reduce the carrying amounts of property, plant and equipment and are recognised in surplus or deficit.

The recoverable amount of an item of property, plant and equipment is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value

Impairment losses recognised in prior periods are assessed at each reporting date for any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable



Notes to the Consolidated Financial Statements (cont.)

amount. An impairment loss is reversed only to the extent that the item of property, plant and equipment carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

(g) PBE Combinations

(i) Acquisitions

PBE combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control of the acquired operations is gained.

The Group gains control of an acquired operations when it gains (i) power over the operation, (ii) exposure, or rights, to variable benefits from its involvement with the operation, and (iii) the ability to use its power over the operation to affect the nature or amount of the benefits from its involvement with the operation.

The Group measures goodwill at the acquisition date as:

The aggregate of:

- The fair value of consideration transferred;
- The recognised amount of any Non-controlling interests in the acquiree; and
- The fair value of any pre-existing equity interest in the acquiree.

Less:

- The fair value of the net identifiable assets acquired, and liabilities assumed.

Goodwill is only recognised to the extent that the acquisition results in the generation of net cash inflows and the goodwill arises from the acquisition of cash-generating operations. In all other circumstances, the excess of consideration transferred over the fair values of the net identifiable assets acquired is recognised as a loss in surplus or deficit.

Any gain on bargain purchase is recognised immediately in surplus or deficit

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in surplus or deficit.

Transactions costs related to a PBE combination acquisition incurred by the Group, other than those associated with the issue of debt or equity securities, are expensed in surplus or deficit as incurred.

Any contingent consideration payable is measured at fair value at the acquisition date. If the contingent consideration is classified as equity, then it is not subsequently remeasured and settlement is accounted for within net assets/equity. Otherwise, subsequent changes in the fair value of the contingent consideration are recognised in surplus or deficit.

If the PBE combination acquisition is achieved in stages, any previously held equity interest is remeasured at its acquisition date fair value and any resulting gain or loss is recognised in surplus or deficit. It is then considered in the determination of goodwill.

If the initial accounting for an acquisition is incomplete by the end of the reporting period in which the acquisition occurs, the Group reports in the financial statements provisional amounts for the items for which the accounting is incomplete. During the measurement period the provisional amounts recognised are adjusted retrospectively to reflect new information obtained about facts and circumstances that existed as of the acquisition date and, if known, would have affected the measurement of the amounts recognised as of that date. The measurement period ends as soon as the Group receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable. However, the measurement period does not exceed one year from the acquisition date.

(h) Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures

Notes to the Consolidated Financial Statements (cont.)

expected to be required to settle the obligation using a rate that reflects current market rates and the risks specific to the obligation.

(i) Operating Leases

Operating leases are not recognised in the Group's statement of financial position. Payments made under 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.

(j) Goods and Services Tax (GST)

These financial statements have been prepared on a GST exclusive basis with the exception of payables and receivables, which are shown inclusive GST.

2023

6. Analysis of Revenue

Exchange Revenue

Events Income	1,778
Fees/Program Income	29,624
Hire of Facilities	4,104
Junior Sport	33,096
Massey University	72,211
Miscellaneous Grants	2,245
PNBHS Alternative Ed	502,017
Programme and Course Funding	3,504
Total Exchange Revenue	648,580

Non- Exchange Revenue

Department of Internal Affairs	6,785
Ministry of Health	292,542
Ministry of Social Development	1,964,589
PNCC	52,000
Primary Health Organisation	16,784
Te Kura o Takaro	6,508
Sponsorship	1,160
Total Non- Exchange Revenue	2,340,368

2023

7. Analysis of Expenses

Employee costs

ACC Levies	10,371
Other Employee Expenses	5,200
Kiwisaver Contribution	101,076
Staff Medical Insurance	27,283
Staff Supervision	15,369
Staff Training	14,766



Notes to the Consolidated Financial Statements (cont.)

	2023
Wages	1,558,810
Total Employee costs	1,732,875
Other Expenses	
Accountancy Fees	11,467
Audit Fee	9,639
Bad Debts Written Off	2,615
Computer Lease	38,391
Donations and Koha	7,624
Doubtful Debt	2,320
Facilities Costs	41,514
General Expenses	13,729
Governance Costs	4,845
Grant Expenditure	5,900
Insurance	49,857
Junior Sport Expense	9,910
Legal Fees	575
Loss on Sales of Fixed Assets	175
Marketing and Promotion	4,600
Motor Vehicle Expenses	16,108
Motor Vehicle Lease	31,484
Office Expenses	44,163
PNBHS Alternative Ed Teacher Expenses	160,000
PNBHS Management Fee	50,202
Professional Membership Fees	7,465
Telecommunications	43,636
Resource Materials	50,040
Youth and Whanau Development Expenses	123,659
Total Other Expenses	729,920
	2023

8. Cash and Cash Equivalents

Cash on Hand	395
Kiwibank	1,301,011
Westpac	295,637
Total Cash and Cash Equivalents	1,597,043

Per annum annual interest rate ranges applicable to components of cash and cash equivalent:

Kiwibank	Nil %
Westpac	2%

There are no restrictions over any of the cash and cash equivalent balances held by the Group.



Notes to the Consolidated Financial Statements (cont.)

2023

9. Income Tax

Opening Balance	2,615
Refund written off	(2,615)
Income Tax Payable/(Receivable)	-

10. Plant, Property and Equipment

	Land	Building	Motor Vehicles	Alt Ed Assets	Office Equipment	Other Equipment	Leasehold Improv	Total
Cost	\$	\$	\$	\$	\$	\$		\$
Balance as at 30 June 2022	525,096	613,330	97,013	6,227	155,967	72,442	52,042	1,522,118
Additions (Exchange)	-	13,375	-	-	-	42,169	-	55,543
Disposals	-	-	(5,000)	-	-	(3,500)	-	(8,500)
Balance as at 30 June 2023	525,096	626,704	92,013	6,227	155,967	111,111	52,042	1,569,161
Accumulated Depreciation & Impairment								
Balance as at 30 June 2022	-	79,647	75,216	5,139	117,549	55,401	11,069	344,022
Depreciation	-	20,056	5,423	185	7,974	10,456	4,407	48,502
Impairment	-	-	-	-	-	-	-	-
Disposals	-	-	(4,906)	-	-	(3,419)	-	(8,325)
Balance as at 30 June 2023	-	99,704	75,734	5,324	125,523	62,438	15,477	384,199
Net Book Value								
As at 30 June 2022	525,096	533,683	21,797	1,087	38,418	17,041	40,973	1,178,095
As at 30 June 2023	525,096	527,001	16,279	902	30,444	48,673	36,566	1,184,962



Notes to the Consolidated Financial Statements (cont.)

	2023
11. Trade and other payables	
Accruals	17,715
Goods & Services Tax	49,449
Trade Payable	29,709
Total Trade and other payables	96,874

	2023
12. Operating Lease Commitments	
Future minimum lease payments under non-cancellable leases	
Less than one year	145,497
Between one and five years	215,544
More than five years	-
Total	361,041

The Group have a lease on property at 210-212 Featherston Street with current right of renewal expiring 30 July 2038.

The Group have a lease on property at 79 Taonui Street with current right of renewal expiring 30 July 2024. This lease is \$32,100 of funds held on behalf in relation to acquiring a gymnasium at 97 Taonui Street.

Other commitments comprise rental agreements for office equipment. The amounts shown are GST inclusive.

13. Controlled Entities

Whanau Support holds 100% in Inventus Limited. (2022:100%).

The controlled entity has the same reporting date as the controlling entity and are Incorporated in New Zealand.

There are no significant restrictions regarding to the transfer of dividends, loan repayments and other funds from controlled entities.

14. Related Parties

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

Key Management Personnel Remuneration

The Group classifies its key management personnel into one of the three classes:

- Members of the governing body
- Executive Manager

Members of the governing body are paid a \$50 petrol voucher for each meeting attended during the period.

Key management personnel are members of the governing body and executive employees. The aggregate remuneration of key management personnel and the number of individuals (determined on a full time equivalent basis), receiving remuneration is as follows:

	2023 Remuneration	2023 No. of Individuals



Notes to the Consolidated Financial Statements (cont.)

Members of the Governing Body	\$Nil	8
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Whanau Support Group have deviated from the reporting requirements of IPSAS20 by not disclosing the 2023 Remuneration for privacy reasons.

15. Capital Commitments

The Group has no capital commitments as at 30 June 2023 (2022: \$Nil).

16. Contingent Liabilities and Guarantees

The group has no contingent liabilities and no guarantees as at 30 June 2023 (2022: Contingent Liabilities Nil, Guarantees Nil).

17. Goods or Services Provided to the Entity in Kind

Annual lease of \$2,000 for 155 Highbury Avenue, Palmerston North. In 2020, the Council have elected to not charge WSG their annual lease of 155 Highbury Avenue. The lease expires on 30 June 2025.

	2023
18. Joint Operation	
Surplus (Deficit)	(56,307)
Total Joint Operation	(56,307)

The group entered an agreement with Best Care (Whakapai Hauora) Charitable Trust as a 50% interest in a jointly controlled operation to purchase and operate a gym on 20 June 2022. The purpose of the operation is to develop the gym along a whanau ora paradigm to provide a space that helps whanau improve health and wellbeing as part of achieving the moemoea.

The assets purchased under the joint operation total \$50,000 of which the Group owns a 50% share. Best Care (Whakapai Hauora) Charitable Trust advanced \$60,000 towards the asset purchase of equipment and operation costs. In order to reflect a 50% share of operation costs. A receivable in the amount of \$33,977 is due from Best Care (Whakapai Hauora) Charitable Trust.

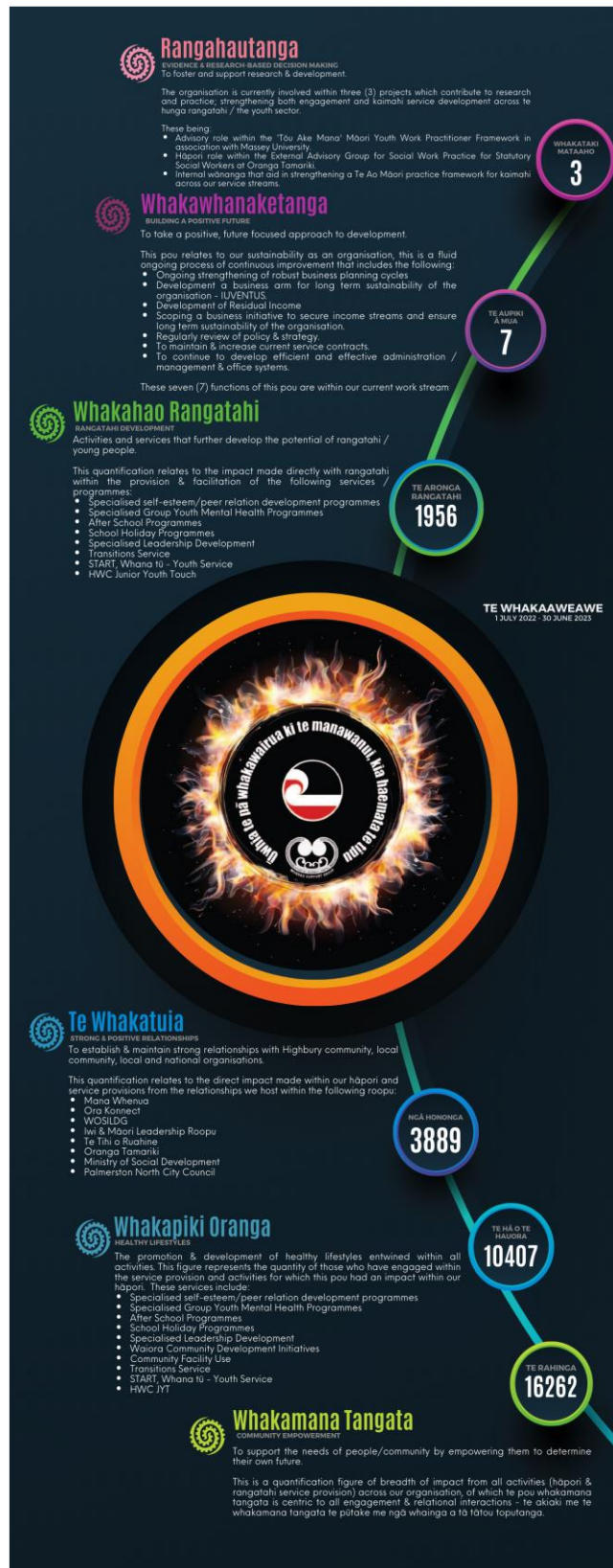
19. Events Occurring After Reporting Date

The group entered a contract on 24 August 2023 to Purchase 154 Highbury Avenue, Palmerston North.



Te Whakaaweawe – 1 July 2022 – 30 June 2023

Scope of organisational influence across service provision





The Highbury Whānau Centre Strategic Plan 2015 - 2025

The Strategy is underpinned by six pou (pillars). These provide the foundation for all the organisation's activities:

- **Te whakamana tangata** – community empowerment
- **Te whakahao rangatahi** – Rangatahi development
- **Te whakapiki oranga** – healthy lifestyles
- **Te whakatuia** – strong and positive relationships
- **Te whakawhanaketanga** – building a positive future
- **Te rangahautanga** – evidence and research-based decision making.

Whakamana Tangata

To support the needs of people/community by empowering them to determine their own future.

- To take an inclusive approach
- To embrace diversity.
 - Encourage diverse communities to utilise the facility & services.
 - Scope community need & timeframe it.
 - Service Provision in response to need as evidenced by staff & community accessibility.
- To encourage community / whānau to develop social enterprise.
 - Social Enterprise Opportunities
 - Investigate other Social Entrepreneurship opportunities.
 - Training in Social Enterprise
 - Check Viability
 - Investigate options for investment that align with our organisational 'pou'.

Whakahao Rangatahi

To provide & further develop services to enhance the potential of young people.

- To develop youth leadership programmes.
 - Continue to build & develop further Youth Leadership
- Potential Development for:
 - Operational roles
 - Governance roles
- Scholarship / Internship
- To maintain & develop further youth education / training programmes.

Whakapiki Oranga

To promotion & development of healthy lifestyles entwined within all activities

- To develop and promote sport as a youth & community development tool.
- To encourage a holistic approach to wellbeing

Te Whakatuia

To establish & maintain strong relationships with Highbury community, local community, local and national organisations.

- To maintain strengthen and develop positive relationships with
 - Funding organisations
 - Whānau, hapū & Iwi
 - Local communities
 - Local organisations
 - Youth Development organisations

- National organisations.
- To develop & maintain a positive local / regional & national profile.
- Hāpori – Profiling Organisation
 - Locally / Regionally / Internationally
 - Positive Messaging / Branding / Marketing Events
 - Telling & visualising our story / Gym signage / Digital “Photo frame”
 - Promotional Marketing
 - To regularly host consultation Hui with the Highbury community. E.g., Highbury Whānau Ora Day.
- Community Events Coordinator
- To commit to developing social capital within our communities of interest.

Whakawhanaketanga

To take a positive, future focused approach to development

- To develop a robust business planning cycle
 - To develop a business arm for long term sustainability of the organisation.
- Development of Residual Income
- Scoping a business initiative to secure income streams and ensure long term sustainability of the WHOLE organisation.
- To regularly review policy & strategy.
- To maintain & increase current service contracts.
- To continue to develop efficient and effective administration / management & office systems.
- To regularly host full staff Hui to promote a positive work environment.
- Develop a Leadership Team Hui Cycle
 - Six weekly Team Hui

Rangahautanga

- Decisions will be based on clear and well-informed evidence and research.
- To develop & implement a research & development strategy.
- Internship Programme – develop a strategy to provide a framework for the following:
 - Internship
 - Relationships

NOTES: