



TE ORANGANUI

Annual Report 2017-2018

Korowaitia te puna waiora, hei oranga motuhake mō te iwi  
To empower whānau into their future

# Contents

Pouherenga/Chair's Report	3
Mātai Whetu/CEO Report	4
People & Communications	8
Disability Support Services	10
Mental Health and Addictions Service	11
Healthy Families	12
Whānau and Community Services	14
Primary and Community Medical Services	16
Scholarship Recipients 2017	18
Financial Report	20



# Pouherenga Kōrero



Tēnā ra koutou te whānau whānui o Te Oranganui, e ngā mana, e ngā reo, aku rau rangatira, mai te kāhui maunga ki Tangaroa, ki te Kaihau a Kupe, tatū atu ki ngā awa o Whangaehu, ko Turakina, ko Rangitīkei, huri noa ki te raki, ko Waitotara, ko Whenuakura ki Patea, te iti te rahi, tēnā koutou, tēnā koutou, tēnā koutou katoa.

The legacy that Te Oranganui has established for our whānau both in collaboration with our iwi relationships, primary invested partners and support systems, is being strengthened internally and externally amongst our whānau and hapū of Ngā Wairiki-Ngāti Apa, Whanganui and Ngā Rauru ki Tahi. As a part of the Te Tauihu (Board of Trustees) of Te Oranganui and as Pouherenga for just over half (7 months) of the 2017 Financial Year of Te Oranganui, I present to you the 2017-2018 Annual Report.

The organisation welcomed Wheturangi Walsh-Tapiata as the Chief Executive in November 2017 to join us to continue the journey of empowering whānau into their future. The term of service to date has provided a period of incremental changes to improve service efficiencies across the organisation. The demands to deliver outcomes for our whānau is ever-evolving in the politically challenging health and social sector, however, this period for our organisation remains constant in the challenges before us. The valued relationship of our funders and continued support from our iwi partners maintains a credible position for Te Oranganui today.

I want to end by mentioning the success of a research project between Whakaauae Research Services as the evaluators and Te Oranganui Trust as the Evaluation Commissioner. "Te Puwai o te ahi kaa" report received the Australasian Evaluation Society 2018 Award for Excellence in Evaluation in the Indigenous Evaluation Category. The award acknowledged the value of drawing on indigenous people's knowledge and insights – such are the valuable treasures of our whānau and hapū.

Looking forward, the organisation is positioned to build on this period of stability with a fresh set of strategic outcomes that the Board will focus and seek to implement in the immediate future. "Korowaitia te puna waiora, hei oranga motuhake mō te iwi," empowering whānau to their future remains as relevant today as it will for the next period of growth.

Te Aroha McDonnell



# Mātai Whetu/CEO Report

Ko te pae tawhiti, whāia kia tata. Ko te pae tata, whakamaua kia tina!



It is a year since I started working for Te Oranganui Trust, and what a year it has been. I feel privileged to have returned home to work alongside kaimahi who on a daily basis are dedicated to working with whānau.

Te Oranganui turned 25 years in 2018, and it is a tribute to the previous decades of leadership that have made Te Oranganui what it is today, an iwi governed organisation that offers a range of health and social services to its community. With over 180 staff, we have two medical clinics, Whānau Ora, Mental Health and Addictions, Disability Support, Family Start and Healthy Families services, supported by the Support Services team. The managers should be acknowledged for their hard work to sustain the organisation through some challenging times in the last couple of years. This enabled me to have a smooth transition into the organisation offering me the opportunity to meet many of the staff and to network with the various organisations in the community.

Underpinning all of the work of the organisation is its commitment to Whānau Ora. Kaimahi work within a specific service area but all are challenged to apply the principles of Whānau Ora in their work. While the current government are undertaking a review of Whānau Ora, this practice is foundational to the work of Te Oranganui. It is going to be important therefore to review the practice of Whānau Ora within the organisation so that we are able to clearly articulate our practice and the benefits that this can offer to whānau that they work with.

During the year the Mental Health and Addictions team presented to the Mental Health Review with a key message that practice should be underpinned by Whānau Ora in everything we do. We await the outcome of this review.

Te Oranganui wānanga at Wai-o-turi Marae





The 2017-2018 year was the final year of the previous Strategic Plan.

**The strategic priorities included:**

- Whānau Ora
- Oral Health
- Housing
- Support Services

### Whānau Ora

There has been some critical work undertaken with high risk rangatahi and with whānau connected to our prison. A small group of kaimahi attended the bi-annual Whānau Ora conference and one group that Te Oranganui are working closely with is Te Tihi o Ruahine Whānau Ora, based in Palmerston North. This includes mutual training and research and more recently looking at their Kainga Whānau Ora programme and its possible transferability to Whanganui.

### Oral Health

We have worked with the Whanganui District Health Board to support their Oral Health strategy. Moving into the next year we will look at the viability of low cost oral health services for our whānau at a community level and the development of oral health resources in Te Reo Maori alongside some of our Kohanga Reo and Kura.

### Housing

Housing has become an increasing issue for the whānau that our kaimahi work with. Te Oranganui continue to work with Tupoho to consider becoming a Social Housing provider. We also have a small Te Puni Kokiri contract to support whānau who are faced with a long term health conditions to undertake housing repairs. We have a further contract for the 2018-2019 year.

### Support Services

We also offer support or work collaboratively with other iwi services. We currently provide administrative support for Hauora-a-iwi- and the Maori Health Outcomes Advisory Group. With this latter group we are collaboratively supporting the Bowel Cancer Screening Pilot that is due to start in May 2019 by training staff who will use their networks to encourage those between 60-74 years of age to participate in this initiative. We look forward to other opportunities to work together.

Moving forward we are working with the Whanganui Police and a range of NGOs to develop a "Family Harm Model" for those whānau who have been impacted by domestic or family violence. FLOW is the name given to this project, one that is reflective of the ebb and flow of our awa. Te Oranganui will accompany a small group to present our progress to Police Headquarters in December, the roles are currently being advertised and we should see this service up and running in the New Year.



CEO Pōwhiri

## Mātai Whetu/CEO Report continued...

Te Oranganui continues to strengthen its relationship with the local Whanganui District Health Board. We have regular conversations with the new CEO and his managers, showing their support and commitment of a Kaupapa Maori organisation in their DHB region.

An area that will require further strengthening moving into the future is our relationship with the newly formed Oranga Tamariki. Conversations have occurred between Iwi Leaders and the Director General, but there is still considerable work to occur in this space to establish a meaningful relationship. In the meantime at the coal face we continue to face challenges about how to best meet the needs of our mokopuna who are involved with this organisation.

Throughout the year Te Oranganui have had students who are completing their qualifications undertake time with the organisation. Building capacity amongst our own is critical to finding people who might then be interested in returning to work for us at some time in the future. The culmination of this are the internships that we offer over the summer that will be announced at this AGM.

We are also committed to the training of our current staff and there are a number who are currently working towards the qualifications required of their role. Pay equity for those working in the Disability and Mental Health sector has helped to acknowledge staff who work hard work in their various sectors. We have also

developed an internal initiative called "Te Ara Tika" where all kaimahi visit a marae that represents the iwi groupings of our governance body. This serves to strengthen their knowledge about the marae/iwi who govern the organisation as well as the tikanga and reo that are foundational skills necessary to their work.

Through-out the year some staff have chosen to leave and move onto other opportunities. We wish them the best and hope that they take the values of the organisation (tika, whānau, pono, mahitahi) with them wherever they go.

We have also been lucky to be visited by Judge Becroft and more recently by the Minister of Pacific Peoples. They bring important messages with them which link their work to the work of an organisation like ours.

Finally, I would like to acknowledge the Board who in representing their iwi are passionate about the potential that Te Oranganui has to contribute to the wellbeing of its people.

Like the whakatauki at the beginning says, those things that are distant, bring them closer, those things that are close, hold fast to them. I look forward to a new year and being able to serve Te Oranganui as an organisation.



Wheturangi Walsh-Tapiata



Te Oranganui visit from Minister for Pacific People's, Hon Aupito Tofae Su'a William Sio (2nd from left)





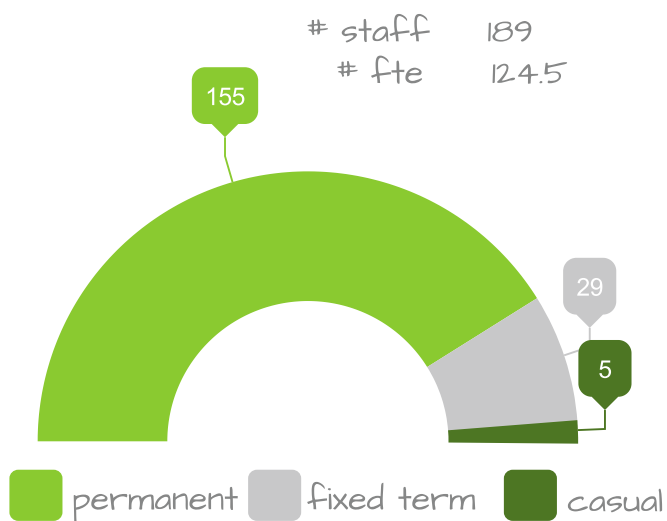
# People & Communications

People & Communications aims to encourage an organisational culture where people are healthy, happy and feel valued. People & Communications works closely with frontline managers to effectively implement this positive people management philosophy.

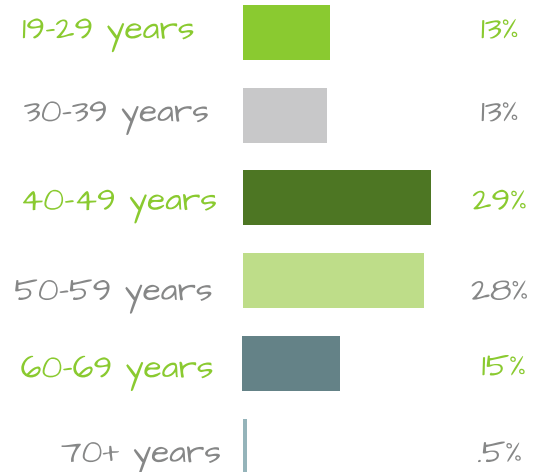
The People & Communications team contributes to the organisation's strategic mission through:

- Obtaining the right people
- Ensuring kaimahi are happy and well and feel supported to meet their potential - Maintaining effective performance
- Communicating internally and externally to our people

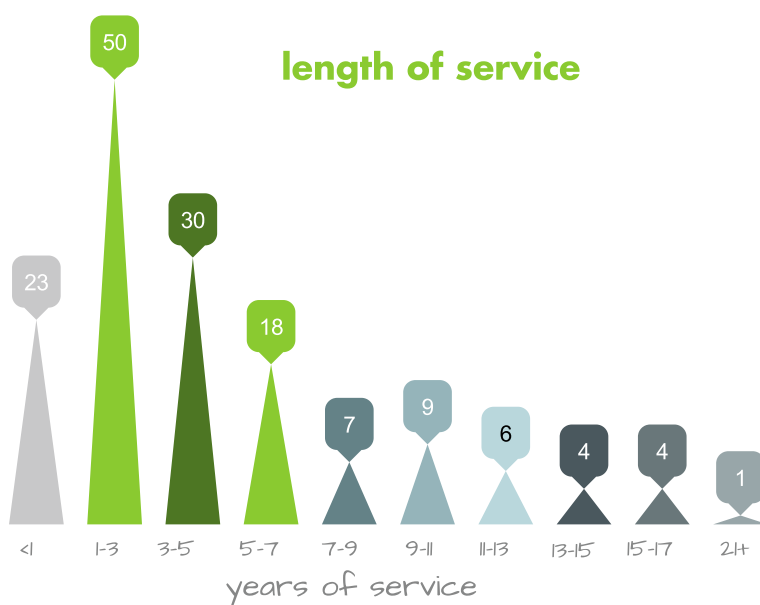
## total staffing



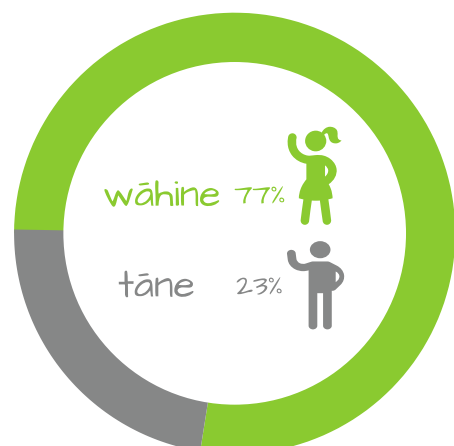
## kaimahi age



## length of service



## ira tangata





## working well



As an employer who values the health and wellbeing of our kaimahi, Te Oranganui entered into the WorkWell accreditation programme. WorkWell Accreditation demonstrates the organisation's commitment to workplace wellbeing.



Maemae Martini - Te Oranganui's WorkWell Leader with our Bronze Certificate

## keeping our community informed

**new look website**  
*teoranganui.co.nz*



During 2018 our team redesigned teoranganui.co.nz



simplifying & streamlining the website



and making it more user friendly

**iwi newsletter**  
*rongo kōrero*



We relaunched the iwi newsletter and will publish this at least twice per year

**social media**  
*facebook*



By far our most effective way of communication, our facebook page has doubled in followers in the past year

# Disability Support Services

The last year has been a busy time for the Disability Service. The Kaumātua monthly luncheon that began six years ago to mitigate social isolation for our elderly, continues to be well supported with between 40-50 of our kaumātua attending regularly each month and 100 kaumātua attending the Christmas lunch.

Supported Living was provided to our younger people who have an intellectual or physical disability so that they can continue to live in their own homes and be a valued member of their own community.

The Residential contract to support our rangatahi with an intellectual disability has gone well and it has been exciting to share their journey and see the growth for these young people and the positive relationships they have had the opportunity to develop. They have had a year of experiencing new activities and opportunities that has promoted their confidence and independence.

The Vocation service has a robust programme in place that has a variety of activities happening every day to ensure that the service users have a programme that they enjoy with stimulating activities provided by skilled and committed kaimahi. The service offers another choice for whānau with family members who have very high needs to have the opportunity to be socially involved within their own community.

The Māori Disability Support service has been designed to improve access and utilisation of services for Māori requiring access. This service is expected to contribute to the reduction in health inequalities for Māori. 2,988 contacts were made over the last 12 month period by the service coordinators working with whānau and the health and community services to ensure that the health and disability needs of whānau were met.

Over the year, six kaimahi have achieved their level 3 certificate in Health and Wellbeing and 12 kaimahi are currently studying to complete this tohu over the next 12 months.





# Mental Health and Addictions Service

Ten referrals per month on average were received to provide homebased support for whānau to remain in their own homes for as long as possible while maintaining their quality of life. The service had 80 kaimahi over that period to provide this support.

The year started off with Puanga being celebrated by the Day Activity service with an evening invite to whānau to learn about the service and join the team for Puanga Learning and a hangi. The Day Activity service has also had an exciting move to the Campbell Street complex from Heads Road. A kaimahi and a tangata whai ora described the new space:

*"Was a good move and the rooms are more spacious"*

*"There is access to a quiet space"*

*"Close to all the services within Te Oranganui which support and assist us with our mahi"*

The residential service Te Whare Mahana remains at Heads Road and there are some plans to increase the use of the AoD beds there to work in with a new Regional AoD model.

The referrals for the community team of support workers, AoD practitioners and nurses stayed high at 317 but with a lot less growth than the 2016-2017 year. Referrals continue to come from an array of community agencies and services. There has been some negotiations with the Whanganui DHB over the year around the roles and functions of our AoD service in the bigger picture.

The nursing team still spread their wings and get to the corners of the rohe, Taihape, Ohakune, Raetihi and Marton to support the rural providers in their mental health work. The full nursing team went to Te Ao Māramatanga Conference (National Mental Health Nurses' conference) in Hamilton and also appeared in a two page article in the 10th edition of 'Handover', the national mental health nursing magazine.

Two kaimahi, Mel Maniapoto-Bennett and Dave Nicholls graduated from Tipu Ora with a New Zealand Certificate in Whānau Ora and have commenced the Level 4 Certificate in Mental Health and Wellbeing.

At the prison, the Drug Treatment Team continued to get positive feedback from the tane about the facilitation of the groups and manaaki of the way things are done.

The AoD group continues four times a year with good feedback about the facilitation. The trial of a three day relapse prevention booster group run just before Christmas in 2017 will now become business as usual twice a year due to the feedback from the 2017 participants.

Community mental health at the DHB is re-arranging itself and our service has been involved in the changes, supporting the shared care tangata whai ora with new doctors and appointments. The service continues to have a positive and active relationship with the adult teams.

Our service loves to help others learn and continues to support UCOL and Open Polytechnic with placements for enrolled nursing, Bachelor of Nursing, National Certificate in Mental Health and Wellbeing. The intern the service had in December who did a project on consent to treatment for us was originally one of the nursing students who had done a placement earlier in the year.

Most of the team went to Taranaki for their Christmas activity and celebration visiting Patea Culture Club, Tariwhiti Museum, Turuturumōkai NZ Wars Memorial, TSB stadium and had dinner in New Plymouth.



# Healthy Families

Whanganui Rangitikei, Ruapehu He Oranga Whānau

Mā te hāpori hei puawaitia to rātau mana motuhake, mā mātau hei manaaki

In July 2015, Te Oranganui became one of 10 partner organisations across Aotearoa to drive the Government's large-scale prevention initiative Healthy Families New Zealand. The goal is that all families are able to live healthy lives by making good food choices, being physically active, being smokefree and drinking alcohol in moderation.

## The Healthy Families New Zealand initiative:

- **Improves people's health** where they live, learn, work and play by taking a systems approach to the reduction of risk factors for major health loss and inequity.
- **Provides local solutions**, and local leadership to drive sustainable change that is owned by community – not delivered to community.
- **Accelerates and mobilises action** alongside key influencers and change agents from a variety of sectors (including local government, Māori, Pacific, sports and recreation, business and health).

During the last 3 years the Healthy Families Whanganui, Rangitikei Ruapehu team have worked to establish themselves in our communities and to learn about the way in which people approach their health and how the health system supports them. What we know is this is a 'long game' – in order to change systems in communities and influence organisations, it will take time.

## Highlights 2017/2018:

- Key influence in Smokefree/Vapefree Outdoor Areas and Local Alcohol policies implemented by Whanganui District Council;
- Collaboration partner driving Water-Only/Wai Māori kaupapa through 26 events and approximately 18,000 people, community kits in all 3 regions, increased water fountains across the districts.
- Activated an increase in rangatahi and wider community voice to Ruapehu District Council resulting in community led re-development of the Raetihi Community Park.
- Driver in Ngā Taonga Tākaro collaboration – 8 wānanga, 100 community champions, 14 education settings.
- Created more understanding of traditional Māori practices of Māramataka, Maara kai particularly within Rangitikei and Whanganui.
- Increased connection with health system leadership through the One Well Mātahi collaboration including Whanganui District Health Board, Whanganui Regional Health Network, Sport Whanganui, Whanganui District Council and associated organisations.
- Kohanga Reo/Early Childhood Education Centres workshop trial – impacting food system. Increased the knowledge in 6 organisations to embed healthy kai practices.
- Te Oranganui became a bronze awarded Work Well organisation motivated to make it's environment healthier and to support kaimahi in their pursuit of well-being.



*"We have seen  
only positives  
from becoming a  
water-only school."*



*"I want my workmates and our work to be healthy and to practice what we preach so our communities see us being great role models."*

*"One Well has brought us together and we now know more about what we are all doing to help our communities get healthier."*

*"I want to inspire other dairy owners to ditch the ciggies and go smokefree."*



### **Future 2018/2019:**

That our communities are engaged in community development for better health and they have influence with local government and service providers.

There is more understanding and revitalisation of Māori systems of practice that enhance health.

People have access within their neighbourhoods to good options for kai, physical activity, keeping mentally well and they know more about options to reduce smoking and alcohol.

Our community health leaders embrace and drive healthy kaupapa within their organisations and spheres of influence.



# Whānau & Community Services

Whānau & Community Services have had a busy year. The service has seen a few changes over the past year with an Interim Manager appointed in February 2018. Teri Teki manages Whānau Ora, Whānau Kaiārahi and Family Start.

## Highlights:

### Whānau Ora

Whānau Tahi is a new database system for the Whānau Ora service delivery arm. It is globally recognised as one of the best purpose-built connected care software platforms that enables whānau to remain connected and self-directing in their whānau planning. Accessible by any electronic device that whānau have, they have the ability to access their plan and information anytime, from anywhere.

### Whānau Kaiārahi

The Whānau Ora teams continue to support whānau across all sectors and domains; working holistically and placing whānau at the centre of all we do. Whānau determine their pathways and are supported along their journey to reach their full potential. Moving into the new reporting period, Whānau Ora is moving towards working closer with whānau to design and develop programmes that better meet their needs whilst achieving collective impact. The first of such programmes will be a collaborative effort between Whanganui District Health Board and the Cancer Society; reviving the Kia Ora – E Te Iwi – Living with Cancer programme in September 2018.

### Whānau Ora Registrations:

Whānau access to service	Achieved
<b>Total number of whānau supported through this service</b>	302
<b>Total number of new whānau to the service</b>	158
<b>Total number of exits 2017-2018</b>	94





## Whānau Direct

A total of 95 whānau and 194 individuals were supported to access resources to support their hauora.

## Family Start

This year has seen many staff move on from Family Start and recruiting qualified, registered social workers has been an ongoing challenge. As Te Oranganui moves to align to the legislative requirements an increase in workforce development has been undertaken with four staff currently enrolled in the Biculturalism in Social Work degree programme with Te Wānanga o Aotearoa, Papaiōea and one enrolled in the Certificate programme in Whanganui. This year also saw one graduate with her degree in April 2018.

Congratulations Pene Wiari!

Family Start has continued to support parents in the early stages of their babies' lives. Delivering the resource parenting programme and utilising the S.K.I.P resources, whānau are able to track progress of their baby's growth and development stages throughout their journey on the programme.

## Active Whānau:

In the last year, we have serviced between 141-156 whānau a month:

By month	Active Whānau	Percentage achieved
<b>July 2017</b>	152	89.4%
<b>October</b>	148	87.1%
<b>January 2018</b>	141	82.9%
<b>April</b>	143	84.1%

## Whakawhānaungatanga

Twice a year, Whānau & Community Services has committed to 'giving back' to the community.

This year, one of the initiatives was to support the local food bank drive.

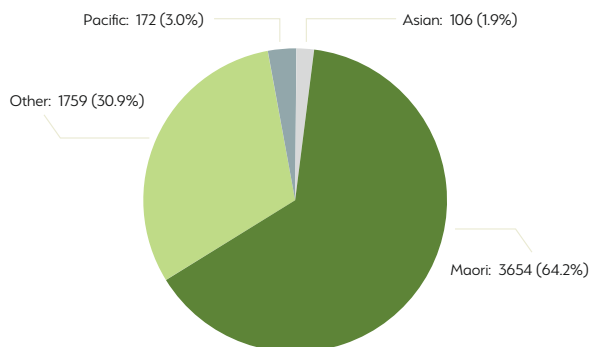
The service coordinated a food drive and was able to donate food and replenish the stock to the Whanganui City Mission.



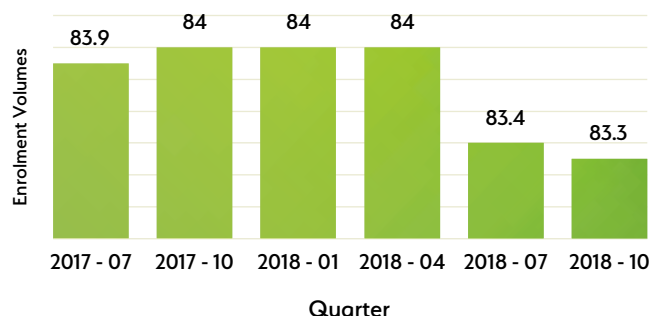
# Primary and Community Medical Services

We end the year with a dedicated Service Manager and lots of exciting changes. We provided services to 5,691 whānau members between our Whanganui and Waverley Clinics.

## Ethnicities



## Enrolment Volumes by Quarter and High Needs Status



We also completed 600+ whānau surveys for insight into their experience and suggestions to improve our services. Whānau shared some positive feedback, most notably commenting on the ahua of the clinic, free rangatahi services and decreased waiting times for appointments. Whānau have also been vocal about improvements that they feel we need to make. We look forward to the ongoing challenges and successes that a commitment to quality assurance and whānau wellbeing effects. We are committed and will continue to work hard to provide best practice and care to our whānau.

## Tamariki Ora

Tamariki supporting tamariki wellbeing in the setting of your choice.

Tamariki Ora Programme	Total	(blank)	Asian	European	Maori	Pacific Peoples	Female	Male	Other
Tamariki Enrolled at Start	354	2	0	49	297	6	144	210	0
New Pepe (Babies)	52	0	1	8	42	1	21	30	1
New Tamariki (Children)	3	0	0	2	1	0	3	0	0
Tamariki Discharged	13	0	0	6	7	0	11	2	0
Tamariki Enrolled at finish	396	2	1	53	333	7	157	238	1

**Whānau enrolled:** 396 enrolled whānau; 84% of enrolled whānau are Māori

### Service Level Goals:

### Progress:

<b>Achieve financial sustainability</b>	Reduced deficit to \$-10k.
<b>Improve whānau experience providing responsive, quality care</b>	Surveys indicate that 98% of whānau are happy with the care they received. Some of those also provided ideas for ongoing improvements.
<b>Foster a positive integrated team culture</b>	Regular staff hui, consultation. Team Building activities planned for 2018.





## Whānau Events

### Awa Hikoi:

16 teams,  
108 participants,  
50 whānau tautoko

### Indoor Netball:

20 teams,  
200 participants,  
120+ whānau tautoko

### Iwi Basketball:

36 teams,  
360 participants,  
100+ tautoko

### Xmas in the Park:

5000 whānau celebrated  
Xmas in the park at  
Tupoho Kura Kaupapa

This year saw an introduction of new contracts to our team:

### Te Kai Whakakaha – Physical Activity and Nutrition

Te Kai Whakakaha delivered quarterly whānau events that continue to grow in popularity and participation. These events provide a platform for whānau engagement and activity and it is rewarding mahi when you see all ages and stages come together in the kaupapa of whakawhānaungatanga.

The team also supported thirty two (32) whānau on their personal journeys:

A testimony from one whānau member "I have lost 10kgs since I've been on your programme and I've been trying to do that for ages and it's because of the support and encouragement from the kaimahi".

### Housing

Te Oranganui Housing Repairs initiative has completed 34 Whānau Assessments and 14 Building Condition Assessments. 13 of these Whānau have had urgent where repairs completed ranging from roof repairs, heating, insulation, reducing/eliminating mould, bathrooms, toilets and septic systems.

61 Whānau members were impacted by these repairs, with 30 whānau members having serious to medium health related illnesses.

### Nga Taura Tuhono – Quit Smoking

We have continued to contribute to another successful year exceeding targets. June reports indicate a 67% success rate of whānau who set a quit date and were smokefree validated at week 4. The team are looking at innovative ideas to support and encourage whānau to give up! "It's about whānau.

### Highlights:

- Free GP and Nurse service provided to rangatahi 13 to 24 years
- Night clinics extended this year to two evenings.
- Accreditation achieved with positive feedback
- Waiting room and office improvements
- New process to responding to complaints with management offering opportunity for whānau to meet kanohi ki kanohi.
- Smear your Mea Clinic at Aotea Kapa Haka Regionals Ratana Pā
- 100% of vaccinations given to all tamariki turning eight (8) months old in both Waverley and Whanganui.
- Cardiovascular Risk Assessment rates staying at a steady 95%.
- Brief smoking advice remains a priority for the clinic and offers a Quit coach two mornings a week in clinic offering NRT and continued support out of clinic.
- Opportunistic Cervical Smear testing has shown an increase in the past six months with our target now remaining steady on 68%.

Our services continue to be inspired by whānau to find their own solutions to the complexities of the funders, compliance and the delivery of a whānau centric approach in a clinical context. We will continue to work hard to provide best practice and care to our whānau.

# Scholarship Recipients

## 2017 Scholarship Recipients

### Niko Tangaroa Internship – Lace Neilson



In November 2017 I was the lucky recipient of the Niko Tangaroa Memorial Internship as a second-year nursing student. Working within Mental Health and Addictions services at Te Oranganui has exposed me to a different culture of nursing. During my internship I worked closely alongside both the nurses and Kaituhauora of Hinengaro Hauora. I learned how to care for our Tangata Whaiora and their whanau in a holistic manner, incorporating the model of Te Whare Tapa Wha during my internship. Te Oranganui created the opportunities to experience Mental Health nursing out in the community of Whanganui, through Day Activities service and within their Alcohol and Other Drugs services. This Internship challenged me to practice to the best of my abilities and ignited my passion to further my career in psychiatric nursing. I am very humbled to have had the opportunity to be a part of this organization and become part of the whanau in Hinengaro Hauora- Mental Health and Addictions service.

### Ngarini Phillips Memorial Internship – Rangimarie Wiari



The Ngarini Phillips Memorial Internship at Te Oranganui offered me the opportunity to learn valuable skills and knowledge within the Maori Health industry. I learnt first-hand what it is like to work in the health profession, upholding Maori values and principles that are integrated into practice within the organisation. I was extremely nervous to begin with but as time progressed my confidence was encouraged by the amazing peers I encountered who soon became mentors and friends.

Te Oranganui is kaupapa Maori driven, with passionate staff that are dedicated to help fulfil the needs of our local community. I was privileged to work alongside Terrence Matthews from the Te Kaiwhakakaha team. I learnt the importance of visiting and interacting with whanau in their own homes and environment and sharing with them the many resources that Te Oranganui provide to support whanau.

One example was the work in helping whanau to establish Maara Kai, encouraging them to grow their own healthy food in their own garden, thereby creating a sustainable healthy lifestyle. I have taken this kaupapa back home to my family so they too can learn what it is like to grow your own food at home and the rewards of saving money and being proactive in the garden for survival. Another example was being involved in the Te Oranganui Christmas festival at Te Kura Kaupapa o Tupoho. The creativity used during the preparation of the event by kaimahi created a positive vibe and an amazing event for the community. The overall turnout for the event was an overwhelming experience and personally rewarding just by making people happy and being selfless for the joys of locals.

I would strongly encourage all students to apply for an internship with Te Oranganui. This program taught me a lot about my Whanganuitanga and being in amongst my own people, appreciating being home and working amongst my own. I would sincerely like to thank Te Oranganui for awarding me the Ngarini Phillips Scholarship. Nga mihi nui kia koutou katoa.



### Dennis Wharetini Ratana Memorial Internship – Dayna Stevenson



I was fortunate enough to be awarded the 2017 Dennis Wharetini Ratana Memorial internship, which gave me the opportunity to put my theoretical learning into practise by interacting with and shadowing health professionals. This internship was my first introduction to the Whānau Ora outcomes – I really enjoyed the hands-on experience because it is whanaungatanga based. Knowing that Whānau Ora is a holistic, Māori approach to improving the wellbeing of whānau as a group, while meeting the needs of every whānau member, is very empowering.

I worked closely alongside the Whānau Ora department. The team is very culturally-grounded, and takes a holistic approach to improving the wellbeing of whānau as a group, and addressing individual needs within the context of whānau. Āhuatanga that I learnt during my time at Te Oranganui included: building whānau capability to support whānau self-management, putting whānau needs and aspirations at the center with services that are integrated and accessible, building trusting relationships between service providers and whānau, as well as supporting whānau aspirations.

For future aspiring health professionals, I would highly recommend applying for an internship at Te Oranganui.

### Te Manawanui Pauro Memorial Internship & Scholarship – Brittany Taylor



I was honoured to be the recipient of the Te Manawanui Pauro Memorial Scholarship in 2017. I was extremely humbled to be able to spend 5 weeks between the 2 clinics. During that time, I got my first interactions with patients while learning about the day to day roles of everyone within the clinic.

I found it enlightening to go back to Whanganui and be able to apply some of the skills I had learnt down in Dunedin. It really makes the whole experience of medical school more rewarding when you know you can apply things to real life situations. Having the opportunity to learn and work with experienced doctors and nurses while gaining hands on experience at the same time really helped me to solidify my knowledge and skills and has left me yearning for more.

What I found most valuable was applying my experiences from the internship to my learning this year. This year we've learnt more about the primary health sector and having spent the time in the clinic for the 5 weeks really helped me to make connections and see the importance of my work in shaping the community. I'm really passionate about helping those small communities flourish and having the experience really reinforced those ideas. Although, still young in my medical career seeing the end results gives me clear direction moving forward and gets me thinking about how my contribution will help in future.

I found this scholarship invaluable and a great exposure to clinical practice I found it super special to be back in my local community. I would highly recommend this scholarship to anyone because the experience was invaluable and I will cherish it for years to come.

# Financial Report

For the year ended 30 June 2018

Directory	Page 2
Statement of Comprehensive Revenue and Expense	Page 3
Statement of Changes in Net Assets/Equity	Page 4
Statement of Financial Position	Page 5
Statement of Cash Flows	Page 6
Notes to the Financial Statements	Page 7
Auditors Report	Page 19





# TE ORANGANUI TRUST INCORPORATED

Directory  
30 June 2018

---

## BOARD OF TRUSTEES

Chairperson:	Te Aroha McDonnell	Tamaupoko
Members:	Geoffrey Hipango	Tupoho
	Hayden Potaka	Nga Rauru Kiitahi
	James Allen	Nga Wairiki-Ngati Apa
	Mary Bennett	Nga Rauru Kiitahi
	Pahia Turia	Nga Wairiki-Ngati Apa
	Ramari Te Uamairangi	Tamaupoko
	Sharlene Tapa-Mosen	Tupoho

Chief Executive Officer      Wheturangi Walsh-Tapiata

## Registered Office

57 Campbell Street  
Whanganui

## Solicitor

Colin Milham LLB  
Horsley Christie  
14 Victoria Ave  
Whanganui

## Auditor

Spooner Hood & Redpath Ltd  
162 Wicksteed Street  
Whanganui

## Bank

ASB Bank  
83 Victoria Avenue  
Whanganui

## Charities Commission Registration number

CC24220

**TE ORANGANUI TRUST INCORPORATED**  
**Statement of Comprehensive Revenue and Expenses**  
**for the year ended 30 June 2018**

	Notes	\$ 2018	\$ 2017
<b>Revenue from non-exchange transactions</b>	4.3		
Grants		18,197	17,499
Donations	9	4,400	410
Other non-exchange income		20,536	5,865
		<b>43,133</b>	<b>23,774</b>
<b>Revenue from exchange transactions</b>	4.3		
Government contracts	7	8,338,625	6,693,914
Interest income		3,142	21,108
Other operating income	8	2,014,763	1,951,824
		<b>10,356,530</b>	<b>8,666,846</b>
<b>Total revenue</b>		<b>10,399,663</b>	<b>8,690,620</b>
<b>Expenses</b>			
Employee related costs		8,274,310	7,004,451
Grants and donations	10	14,225	39,755
Interest expense		-	358
Depreciation	16	111,827	123,828
Other operating expenses		1,994,862	1,503,496
<b>Total expenses</b>		<b>10,395,224</b>	<b>8,671,888</b>
<b>Total surplus/(deficit) for the year</b>		<b>4,439</b>	<b>18,732</b>
<b>Other comprehensive revenue and expenses</b>			
Revaluation of land and buildings		-	-
<b>Total other comprehensive revenue and expenses</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive revenue and expenses for the year</b>		<b>4,439</b>	<b>18,732</b>

Note: This Statement must be read in conjunction with the accompanying notes on pages 7 – 18



**TE ORANGANUI TRUST INCORPORATED**  
**Statement of Changes in Net Assets/Equity**  
**for the year ended 30 June 2018**

	Special Purposes Reserve	Accumulated comprehensive revenue and expense	Total equity
Opening balance 1 July 2016	\$79,432	\$611,334	\$690,766
Surplus/(deficit) for the year	(\$21,613)	\$40,345	\$18,732
Other comprehensive income	-	-	-
Transfers	\$5,865	(\$5,865)	-
<b>Closing equity 30 June 2017</b>	<b>\$63,684</b>	<b>\$645,814</b>	<b>\$709,498</b>
Opening balance 1 July 2017	63,684	645,814	709,498
Surplus/(deficit) for the year	4,977	( 538)	4,439
Other comprehensive income	-	-	-
Transfers	( 5,865)	5,865	-
<b>Closing equity 30 June 2018</b>	<b>62,796</b>	<b>651,141</b>	<b>713,937</b>

Note: This Statement must be read in conjunction with the accompanying notes on pages 7 - 18

**TE ORANGANUI TRUST INCORPORATED**  
**Statement of Financial Position**  
**as at 30 June 2018**

		\$	\$
	Notes	2018	2017
<b>Current assets</b>			
Cash and cash equivalents	11	636,593	382,974
Receivables from exchange transactions		1,272,461	1,056,054
Prepayments		-	366
		<b>1,909,054</b>	<b>1,439,394</b>
<b>Non-current assets</b>			
Property plant and equipment	16	674,579	713,972
		<b>674,579</b>	<b>713,972</b>
<b>Total assets</b>		<b>2,583,633</b>	<b>2,153,366</b>
<b>Current liabilities</b>			
Trade and other creditors		736,189	510,519
Employee entitlements		383,526	319,214
Loans and borrowings		18,000	48,000
Income in advance	17	527,959	548,135
		<b>1,665,674</b>	<b>1,425,868</b>
<b>Non-current liabilities</b>			
Long Term Liabilities	18	204,022	18,000
		<b>204,022</b>	<b>18,000</b>
<b>Total liabilities</b>		<b>1,869,696</b>	<b>1,443,868</b>
<b>Net assets</b>		<b>713,937</b>	<b>709,498</b>
<b>Equity</b>			
Accumulated comprehensive revenue and expense		651,141	645,814
Special purpose reserves	15	62,796	63,684
<b>Total equity</b>	14	<b>713,937</b>	<b>709,498</b>

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on the

2 November 2018



Chair Person



Trustee

Note: This Statement must be read in conjunction with the accompanying notes on pages 7 – 18



**TE ORANGANUI TRUST INCORPORATED**  
**Statement of Cash Flows**  
**for the year ended 30 June 2018**

	Notes	\$ 2018	\$ 2017
<b>Cash flows from operating activities</b>			
<i>Receipts</i>			
Receipts from Government contracts		8,362,218	6,238,999
Receipts from other contracts		1,951,228	1,938,344
Receipts from other non-exchange transactions		60,596	23,775
Interest received		3,142	21,108
		10,377,185	8,222,226
<i>Payments</i>			
Payments to suppliers		( 1,796,132)	( 1,435,331)
Payments to employees		( 8,191,030)	( 6,980,174)
Grants, contributions and sponsorship paid		( 15,098)	( 39,755)
		( 10,002,260)	( 8,455,260)
<b>Net cash flows from operating activities</b>		<b>374,925</b>	<b>( 233,034)</b>
<b>Cash flows from investing activities</b>			
<i>Receipts</i>			
Sale of property plant and equipment		-	330
Withdrawal of short term investments		-	1,306,801
		-	1,307,131
<i>Payments</i>			
Purchase of property plant and equipment		( 73,306)	( 99,935)
Investments in short term deposits		-	( 850,000)
		( 73,306)	( 949,935)
<b>Net cash flows from investing activities</b>		<b>( 73,306)</b>	<b>357,196</b>
<b>Cash flows from financing activities</b>			
<i>Receipts</i>			
Proceeds from borrowings		-	-
		-	-
<i>Payments</i>			
Interest paid		-	( 358)
Repayment of borrowings		( 48,000)	( 48,000)
		( 48,000)	( 48,358)
<b>Net cash flows from financing activities</b>		<b>( 48,000)</b>	<b>( 48,358)</b>
Net increase/(decrease) in cash and cash equivalents		253,619	75,803
Cash and cash equivalents at 1 July		382,974	307,171
<b>Cash and cash equivalents at 30 June</b>	11	<b>636,593</b>	<b>382,974</b>

Note: This Statement must be read in conjunction with the accompanying notes on pages 7 - 18

# **TE ORANGANUI TRUST INCORPORATED**

## **Notes to the Financial Statements**

### **for the year ended 30 June 2018**

---

#### **1 Reporting entity**

The reporting entity Te Oranganui Trust Incorporated is domiciled in New Zealand and is a charitable organisation registered under the Incorporated Societies Act 1908 and the Charities Act 2005.

The financial statements are presented for the year ended 30 June 2018.

These financial statements and the accompanying notes summarise the financial results of activities carried out by Te Oranganui. Te Oranganui Trust Incorporated provides health and social services to people living in the Whanganui region.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 2 November 2018.

#### **2 Statement of compliance**

These financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, Te Oranganui Trust Incorporated is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board of Trustees have elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions. This decision results in the Trust not preparing a Statement of Service Performance for the 2018 reporting period.

#### **3 Changes in accounting policy**

There have been no changes in accounting policy for this financial year. All accounting policies have been applied consistently to both years presented in these financial statements.

#### **4 Summary of accounting policies**

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

##### **4.1 Basis of measurement**

These financial statements have been prepared on the basis of historical cost.

##### **4.2 Functional and presentational currency**

The financial statements are presented in New Zealand dollars (\$), which is the Trust's functional currency. All financial information is presented in New Zealand dollars and has been presented in whole dollars.

##### **4.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.



# **TE ORANGANUI TRUST INCORPORATED**

## **Notes to the Financial Statements**

### **for the year ended 30 June 2018**

---

#### **Revenue from non-exchange transactions**

##### **Grant revenue**

Grant revenue are 'support grants' awarded to staff for specified workforce development. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

##### **Donations**

Donations are recognised as revenue upon receipt.

##### **Other non-exchange revenue**

##### **Residential Care**

These funds are disability allowances received from Work and Income for the clients under this setting for their personal care and needs.

#### **Revenue from exchange transactions**

##### **Government contracts**

Revenue from government contracts relates to income received from the Ministry of Health, Ministry of Social Development – Ministry for Vulnerable Children (Oranga Tamariki), Whanganui District Health Board, Te Puni Kokiri and the Department of Corrections, and is provided as funding for services the Trust provides relating to the provision of health and social services in the community.

##### **Interest income**

Interest income is recognised as it accrues, using the effective interest method.

##### **Other operating income**

Other income includes revenue from Patient fees and the Whanganui Regional Health Network for primary health care and Te Pou Matakana for whanau ora initiatives.

#### **4.4 Financial instruments**

Financial assets and financial liabilities are recognised when Te Oranganui Trust Incorporated becomes a party to the contractual provisions of the financial instrument.

The Trust derecognises a financial asset or where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either;

- has transferred substantially all the risks and rewards of the asset; or
- has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

# TE ORANGANUI TRUST INCORPORATED

## Notes to the Financial Statements

### for the year ended 30 June 2018

---

#### Financial assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: *Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets include: cash and cash equivalents, receivables from non-exchange transactions, and receivables from exchange transactions.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

#### Financial assets at fair value through surplus or deficit.

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designed at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract. The Trust has no investments that fall into this category of financial instruments.

#### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. Cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

#### Available for sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any other categories of financial assets.

#### Impairment of financial assets

The Trustees have assessed at the end of the reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.



# **TE ORANGANUI TRUST INCORPORATED**

## **Notes to the Financial Statements**

### **for the year ended 30 June 2018**

---

In determining whether there is any objective evidence of impairment, the Trust first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Trust determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Based on a review of the financial assets no impairment is deemed necessary.

The rates used in the Depreciation Schedule fairly reflect the useful life of the asset.

#### **Financial liabilities**

The Trusts financial liabilities include trade and other creditors, employee entitlements, loans and borrowings and deferred income (in respect to grants whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

#### **4.5 Cash and cash equivalents**

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

#### **4.6 Short term investments**

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

#### **4.7 Nature and purpose of reserves**

The Trust creates and maintains reserves in terms of specific requirements.

#### **Special Purposes Reserve**

A Special Purposes Reserve was created in the 2016 financial year to consolidate the retained surpluses from the Putea Aroha – Flood Relief Fund, Bequest - Est. B Deere Fund and Hauora a Iwi Fund due to the specific purpose of each fund and ensuring that the remaining funds are available for those purposes only.

Last year a new fund was added for Residential Care which Te Oranganui Trust Incorporated received on behalf of clients placed in this setting. This year separate Trust accounts (current assets) were established for clients personal funds which are refundable to them in full (current liabilities). As such the Reserve for this purpose is no longer required.



# TE ORANGANUI TRUST INCORPORATED

## Notes to the Financial Statements

### for the year ended 30 June 2018

---

#### 4.8 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a DV basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset over its remaining useful life.

##### Depreciation Rates Range:

Computers	12% to 100%
Furniture & Fittings	9.5% to 48%
Buildings	3.0% to 6.5%
Motor Vehicles	26% to 36%
Plant & Equipment	10% to 80.4%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Assets purchased under the Maori Potential Development Scheme (term of one year at a time) are depreciated at 100% to ensure the fund is breakeven. These assets remain in the asset schedule until disposed of.

#### 4.9 Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

#### 4.10 Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Te Oranganui Trust Incorporated has chosen not to capitalise borrowing costs directly attributable to the acquisition, construction or production of assets.

#### 4.11 Employee benefits

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

#### 4.12 Income tax

Due to its charitable status, the Trust is exempt from income tax.

#### 4.13 Goods and services tax (GST)

Revenues, expenses, assets and liabilities are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included.

# **TE ORANGANUI TRUST INCORPORATED**

## **Notes to the Financial Statements**

### **for the year ended 30 June 2018**

---

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

#### **4.14 Equity**

Equity is the community's interest in Te Oranganui Trust Incorporated, measured as the difference between total assets and total liabilities. Equity is made up of the following components:

Accumulated comprehensive revenue and expense

Accumulated comprehensive revenue and expense is the Trusts accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

Special purposes reserve

This is a restricted equity reserve created by the Trust. The use of these funds is restricted to the specific purpose of the fund (see 4.7)

#### **5 Significant judgements and estimates**

In preparing the financial statements, the Board of Trustees is required to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the assets or liabilities affected in future periods.

The Trust bases its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Trust. Such changes are reflected in the assumptions when they occur. The key significant judgements and estimates used in the preparation of these financial statements are as follows:

##### **Operating lease commitments**

Te Oranganui Trust Incorporated has entered into a number of equipment leases, including vehicles.

Te Oranganui has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the vehicles, that it does not retain all the significant risks and rewards of ownership of these assets and accounts for the contracts as operating leases.

##### **Useful Life of an Asset**

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset

# TE ORANGANUI TRUST INCORPORATED

## Notes to the Financial Statements

### for the year ended 30 June 2018

The estimated useful lives of the asset classes held by the Trust are reflected in the depreciation rates listed in note 4.8.

#### 6 Total operating revenue

The total operating revenue of the Trust for the year is \$10,399,663. (2017: \$8,690,620).

#### 7 Government contracts

This is the list of Government funds received:

	<u>2018</u>	<u>2017</u>
ACC	\$123,692	\$147,370
Department of Corrections	\$677,083	\$182,813
Ministry of Health (MOH) - General	\$1,492,016	\$1,507,242
MOH - Health & Disability	\$591,032	\$321,256
MSD - Vocation	\$233,766	\$118,885
MVCOT - DSS Residential	\$140,299	-
MVCOT - Family Start	\$1,106,455	\$962,250
MVCOT - Other	\$1,082	-
Te Puni Kokiri	\$140,811	\$109,600
Whanganui District Health Board	\$3,832,390	\$3,334,223
Work & Income	-	\$10,275
	<u>\$8,338,625</u>	<u>\$6,693,914</u>

#### 8 Other operating income

Other operating income is made up of the following funds:

	<u>2018</u>	<u>2017</u>
Patient Fees	\$147,366	\$146,788
Te Pou Matakana	\$332,506	\$390,137
Whanganui Regional Health Network (PHO)	\$1,452,995	\$1,362,368
Sundry Income	\$81,896	\$52,530
	<u>\$2,014,763</u>	<u>\$1,951,824</u>

#### 9 Donation income

Donations are usually below \$1,000, however, this year the Ministry of Health Whanganui donated furniture to Te Oranganui which was valued at \$3,650.

	<u>2018</u>	<u>2017</u>
Donations: General	\$4,400	\$410
	<u>\$4,400</u>	<u>\$410</u>



# TE ORANGANUI TRUST INCORPORATED

## Notes to the Financial Statements

### for the year ended 30 June 2018

#### 10 Grants and donations expense

Te Oranganui donated assets from the Te Puawai o te Ahi Kaa contract, based at Raetihi to the Marae Trust to the value recognised in the accounts as the assets book value. The Trust also administered four Scholarships through service placement for six weeks. Last year funds from the Putea Aroha were donated to Ngai Tahu who were affected by the Kaikoura Earthquake and scholarships were for five placements.

	<u>2018</u>	<u>2017</u>
Putea Aroha - koha to whanau	-	\$15,000
Donations: General	\$1,569	\$3,555
Scholarships	\$12,656	\$21,200
	<u>\$14,225</u>	<u>\$39,755</u>

#### 11 Cash and cash equivalents

Cash and cash equivalents includes the following components:

	<u>2018</u>	<u>2017</u>
Cash at bank	\$636,143	\$382,024
Cash on hand	\$450	\$950
	<u>\$636,593</u>	<u>\$382,974</u>

#### 12 Auditor's remuneration

Spooner Hood & Redpath Ltd provides audit services to the Trust. Total audit fees are \$10,000, (2017: \$9,950). Spooner Hood & Redpath Ltd provided other services as Interim Finance Manager from November 2017 costing \$75,000.

#### 13 Credit card

Te Oranganui Trust Incorporated has an ASB Credit Card which is used for purchases required for business related expenses. The Credit Card has a limit of \$5,000 with a current interest rate of 20.95% *pa* on balances due.

#### 14 Equity

The equity of Te Oranganui Trust Incorporated as at 30<sup>th</sup> June 2018 is \$713,937 (2017: \$709,498).

#### 15 Equity reserves

The Special Purposes Reserve recognises that these funds sit outside the normal business of the Trust and so have a specific purpose to meet community needs.

	<u>2018</u>	<u>2017</u>
<b>Reserve: Hauora a Iwi</b>		
Opening balance	\$16,770	\$22,283
Surplus/(deficit) for the year	\$12,948	(\$5,513)
Closing balance	<u>\$29,718</u>	<u>\$16,770</u>

**TE ORANGANUI TRUST INCORPORATED**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2018**

	<u>2018</u>	<u>2017</u>
<b>Reserve: Estate B Deere</b>		
Opening balance	\$12,184	\$13,043
Surplus/(deficit) for the year	(\$7,971)	(\$859)
Closing balance	<u>\$4,213</u>	<u>\$12,184</u>
<b>Reserve: Putea Aroha</b>		
Opening balance	\$28,865	\$44,106
Surplus/(deficit) for the year	-	(\$15,241)
Closing balance	<u>\$28,865</u>	<u>\$28,865</u>
<b>Reserve: Residential Care</b>		
Opening balance	\$5,865	-
Transfers (to)/from retained earnings	(\$5,865)	\$5,865
Closing balance	<u>-</u>	<u>\$5,865</u>
<b>Total Special Purpose Reserve</b>	<u><u>\$62,796</u></u>	<u><u>\$63,684</u></u>

**16 Property plant and equipment**

<u>2018</u>	<u>Depreciation</u>	<u>Capital</u>	<u>YTD</u>	<u>Accumulated</u>	<u>NBV</u>
<u>Category</u>	<u>Method</u>	<u>Value</u>	<u>Depreciation</u>	<u>Depreciation</u>	
Computers	DV	813,860	43,754	737,809	76,050
Furniture & Fittings	DV	150,975	12,039	98,691	52,284
Land and Buildings	DV	680,272	37,158	199,890	480,383
Motor Vehicles	DV	207,953	5,103	193,962	13,990
Plant & Equipment	DV	250,798	13,772	198,927	51,873
		<u>2,103,858</u>	<u>111,827</u>	<u>1,429,279</u>	<u>674,579</u>
<b>Total Property, Plant &amp; Equipment</b>					<u><u>\$ 674,579</u></u>

<u>2017</u>	<u>Depreciation</u>	<u>Capital</u>	<u>YTD</u>	<u>Accumulated</u>	<u>NBV</u>
<u>Category</u>	<u>Method</u>	<u>Value</u>	<u>Depreciation</u>	<u>Depreciation</u>	
Computers	DV	759,610	51,629	694,056	65,554
Furniture & Fittings	DV	146,095	12,038	87,317	58,778
Land and Buildings	DV	672,998	37,441	162,732	510,266
Motor Vehicles	DV	207,953	7,030	188,858	19,095
Plant & Equipment	DV	245,434	15,690	185,155	60,279
		<u>2,032,090</u>	<u>123,828</u>	<u>1,318,118</u>	<u>713,972</u>
<b>Total Property, Plant &amp; Equipment</b>					<u><u>\$ 713,972</u></u>

**TE ORANGANUI TRUST INCORPORATED**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2018**

**17 Contracted commitments**

**a. Vehicle leases**

Non-cancellable operating leases for vehicles leased by Te Oranganui Trust Incorporated are as follows:

	<u>2018</u>	<u>2017</u>
No later than 1 year	\$131,759	\$136,395
Later than 1 year and no later than 5 years	\$99,712	\$136,646
Later than 5 years	-	-
	<u>\$231,471</u>	<u>\$273,041</u>

**b. Photocopier leases**

Non-cancellable operating leases for photocopiers and printers leased by Te Oranganui Trust Incorporated are as follows:

	<u>2018</u>	<u>2017</u>
No later than 1 year	\$20,088	\$22,711
Later than 1 year and no later than 5 years	\$20,088	\$26,078
Later than 5 years	-	-
	<u>\$40,176</u>	<u>\$48,789</u>

**c. Property rental**

Non-cancellable property leases for Te Oranganui Trust Incorporated are as follows:

	<u>2018</u>	<u>2017</u>
No later than 1 year	\$151,758	\$139,998
Later than 1 year and no later than 5 years	-	\$134,250
Later than 5 years	-	-
	<u>\$151,758</u>	<u>\$274,248</u>

**d. Capital commitments**

As at 30 June 2018 there were no capital commitments. (2017: nil).

**e. Income in advance**

Income in advance includes the following funds held for contracts not fulfilled at year end and are expected to be utilised in the coming year:

	<u>2018</u>	<u>2017</u>
Ministry of Health - Healthy Families	\$503,500	\$466,743
Ministry of Health - MPDS	-	\$23,539
Ministry of Health - Disability Support	-	\$57,853
Health Promotion Agency - Tapestry of Truth	\$2,687	-
Ministry of Social Development - Vocation	\$53,950	-
Te Puni Kokiri - Maori Housing Project	\$171,844	-
	<u>\$731,981</u>	<u>\$548,135</u>
<u>Less Term Liability</u>		
Ministry of Health - Healthy Families	(\$204,022)	-
	<u>\$527,959</u>	<u>\$548,135</u>



# TE ORANGANUI TRUST INCORPORATED

## Notes to the Financial Statements

### for the year ended 30 June 2018

#### 18 Term liabilities

The Trust had the following term liabilities at the end of the financial year:

	<u>2018</u>	<u>2017</u>
Whanganui Community Foundation	-	\$18,000
Ministry of Health - Healthy Families	\$204,022	-
	<u>\$204,022</u>	<u>\$18,000</u>

#### 19 Categories of financial assets and liabilities

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

<b>Financial assets</b>	<u>2018</u>	<u>2017</u>
<u>Loans and receivables</u>		
Cash and cash equivalents	\$636,593	\$382,974
Receivables from exchange transactions	\$1,272,461	\$1,056,054
	<u>\$1,909,054</u>	<u>\$1,439,028</u>
 <b>Financial Liabilities</b>	 <u>2018</u>	 <u>2017</u>
<u>At amortised cost</u>		
Trade and other creditors	\$736,189	\$510,519
Employee entitlements	\$383,526	\$319,214
Loans and borrowings	\$18,000	\$66,000
Deferred income (conditions attached)	\$731,981	\$548,135
	<u>\$1,869,696</u>	<u>\$1,443,868</u>

#### 20 Subsequent events after balance date

There are no subsequent events after balance date and up to the time of signing these financial statements that materially affect the position as it existed at that date. (2017: nil)

#### 21 Contingent liabilities

There are no contingent liabilities as at balance date. (2017: nil)

#### 22 Related party transactions

##### Key management personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body which is comprised of the Board of Trustees, the Chief Executive, and other staff members who have direct influence on decision making. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	<u>2018</u>	<u>2017</u>
Board remuneration	\$34,115	\$55,305
Number of persons	9	8
 CEO and Senior Management remuneration	 \$566,222	 \$554,630
Number of persons	8	7

**TE ORANGANUI TRUST INCORPORATED**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2018**

---

**Remuneration and compensation provided to close family members of key management personnel**

During the reporting period total remuneration and compensation of \$53,162 (2017: \$73,844) was provided by the Trust to employees who are close family members of key management personnel.

**Assets sold to personnel**

During the reporting period no assets were sold to staff.

2017: Te Oranganui sold miscellaneous obsolete furniture for koha. Total funds received were \$330.

**INDEPENDENT AUDITOR'S REPORT**

**To the Trustees of Te Oranganui Trust Incorporated**

**Opinion**

We have audited the financial statements of Te Oranganui Trust Incorporated on pages 3 to 18, which comprise the statement of financial position as at 30 June 2018, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Te Oranganui Trust Incorporated as at 30 June 2018, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime ("PBE IPSAS RDR") issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Firm personnel performed an Interim Finance Manager role pending a new appointment and were not involved in the audit function. Personnel involved in the audit had no involvement with the preparation of the financial statements and hence audit independence was maintained.

**Responsibilities of Those Charged with Governance for the Financial Statements**

Those charged with governance are responsible on behalf of the Trust for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime ("PBE IPSAS RDR") in New Zealand, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, those charged with governance are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at

**Spooner, Hood & Redpath Ltd**

162 Wicksteed Street, PO Box 765, Whanganui 4541  
Ph 06-349 0015, Fax 06-345 3943  
Email: [admin@shrl.co.nz](mailto:admin@shrl.co.nz), [www.shrl.co.nz](http://www.shrl.co.nz)

**DIRECTORS**

Glenn Spooner CA  
Brent Hood CA  
Peter Redpath CA

**CONSULTANTS**

Murray Carey CA  
Douglas Wilson FCA



[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Description\\_Auditors\\_responsibilities.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Description_Auditors_responsibilities.aspx).

**Restriction on Distribution or Use**

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Douglas Wilson  
Spooner Hood & Redpath Ltd  
Chartered Accountants  
Whanganui, New Zealand

2 November 2018



TE ORANGANUI

Accredited by:

