



ANNUAL REPORT

Pūrongo-ā-Tau
2020-2021





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OUR VISION

Korowaitia te puna waiora hei oranga motuhake mō te iwi

OUR MISSION

To empower whānau into their future



OUR VALUES

Tika

Whānau

Pono

Mahitahi

- Excellent in how we do things
- At the centre of everything we do
- Act with honesty and integrity
- Committed to working together for the betterment of Whānau, Hapū, Iwi and communities



TE POUHERENGA

Board Chair | Te Aroha McDonnell

Mai i te maunga ki Tangaroa, te rohe
whānui o Ngā Rauru Kītahi, huri noa ki
Ngā Wairiki Ngāti Apa, tātou e kaha nei, e
hāpai nei te hoe o Te Oranganui,
tēnā tātou.

The 2020 financial year continues to see internal growth for the organisation.

At the beginning of the year, we started a review of Te Oranganui's strategic objectives. This exercise has provided the organisation with an opportunity to strengthen our whānau centred approach and to consider ways to improve the delivery of our services. Several Ministers visited the organisation and observed many of the terrific initiatives undertaken by our team.

A sample of these highlights worthy of recognition in the Annual Report for 2020 are:

In January, all new He Puna Ora kaimahi were welcomed to Te Ao Hou Marae, Aramoho. Attending the pōwhiri was an auspicious occasion to witness with so many new kaimahi in attendance. In June Prime Minister, Right Honourable Jacinda Adern visited Te Oranganui, Ms Adern acknowledged the He Puna Ora initiative to be a kaupapa of close interest.

Honourable Peeni Henare attended the launch of the Tāne Māori programme to promote messages that supported our tāne to feel comfortable with vulnerability. The sharing was a particularly moving experience.

As the Pouherenga of Te Oranganui, I want to take this opportunity to acknowledge our kaimahi that respond daily to the needs of our whānau, whether the response is in crisis, the legacy of empowering whānau continues. We have seen a number of our kaimahi contribute significantly to our organisation over a sustained period of time.



We have had some staff move into new roles with other entities and their iwi. I want to acknowledge every single one of our kaimahi within our organisation at this time. The challenges and the evolution of the learning we've endured and all the mahi still to come, he mihi aroha ki a koutou. There are so many of you all that remain dedicated to the mahi of Te Oranganui and our whānau, your unwavering commitment is appreciated.

I want to acknowledge the contribution of Te Oranganui in response to the Covid-19 pandemic of 2020 and again in 2021. I attended the lecture delivered by Director-General of Health, Ashley Bloomfield at the Whanganui Memorial Hall in November 2020. One thing that resonated with me was the message about the power of collective action. If we understand the purpose of why we make a conscious choice to be involved, we give ourselves options. Where a sense of purpose to act is supported. There is a surge to move towards collective action. The power of collective action is evident when the invitation to whānau is extended. Whānau value feeling safe and looked after. When whānau feel safe, whānau will respond.

There is a real opportunity for our whānau here at Te Oranganui and their whānau to empower themselves with a sense of hauora now, and moving forward.

TE MĀTAIWHETŪ

CEO | *Wheturangi Walsh-Tapiata*

E te tī, e te tā, tēnā koutou katoa.

In July 2020, we had just come out of a significant lockdown as a result of COVID-19. This would have been the first time that many of us had experienced a lockdown. We have watched the world as various variants have dramatically impacted on people's lives. We hoped that it wouldn't come our way, but wondered if it was only a matter of time. By June 2021, the Delta variant was spreading to countries close to us like Australia and Fiji. In addition to border closures, ongoing testing and MIQ facilities, the country started the most significant vaccination programme in an attempt to further protect ourselves. It only took one community case of the Delta variant and again we found ourselves in a another lockdown.

COVID, Urutā, Delta, lockdown, Pfizer vaccination, MIQ, facemasks, nasal testing, PPE: all are now familiar words in our vocabulary. COVID is now a part of our lives and something which we are having to live with and adapt to on an ongoing basis. Delta makes us realise that it is not only our kaumātua and mokopuna that we need to look after, but all of us, as this particular variant does not discriminate and affects all age groups.

In the rohe of Whanganui, the leaders of Te Ranga Tupua reminded us constantly that we needed to be vigilant and that we needed to be kaitiaki, not only on behalf of our own people, but also of the manuhiri who came into our rohe.

So Te Oranganui moved from a year of testing and delivering hygiene packs to rolling out the vaccination programme across our community. Alongside the Whanganui District Health Board and the Whanganui Regional Health Network, we have worked collectively to form vaccination teams. We also worked with Ngāti Rangi, Mōkai Pātea and Ngā



Wairiki/ Ngāti Apa to ensure that our clinics are led by Iwi, knowing the strength of relationships we have with our communities.

One of our biggest challenges is that Māori and Pasifika have been hesitant to have their vaccinations. Early on, the Kaumātua Kaunihera (Whanganui) led the way when they approached Te Oranganui to organise their own vaccination clinic. Each clinic starts with an information session where we provide facts and answer any questions, queries or concerns. Then we organise another time to come back and actually give the vaccinations. We have also encouraged the whole whānau to be vaccinated. Clinics have been held at Rangahaua, Kaiwhaiki, Matahiwi, Rānana, Waverley, Rātana, Te Ao Hou and the Pūtiki Parish and St Mary's in Whanganui.

Te Oranganui have also encouraged all who work for or who are registered with the organisation to have their vaccination. For example, those enrolled with Te Taihāhā (Disability Support Services) were invited to attend one of our clinics or we arranged for our vaccination team to visit them, if they were not able to leave their home.

All options are open for consideration as we attempt to be vigilant in encouraging people to have their vaccination.

While all of this is going on, there is also a significant change occurring in the health sector with the impending Health Reforms. Come July 2022, we will still have hospitals but DHBs will no longer be. The creation of Health New Zealand and the Māori Health Authority will consider the delivery of Locality Plans with services appropriate to the communities of our region. These changes are still very much in their infancy but there will be a significant change in the delivery of health services and Te Oranganui will have to consider what that means for the organisation and what is best for our communities.

Te Oranganui has also completed another strategic period in June 2021 and are due to introduce a new strategic plan for the next three years. Both the Board and the Senior Management have been working to consider what this will look like moving forward and this appears to be timely given the Health reforms

as well as other changes in the public sector. The organisation has also started an organisational review, as the organisation continues to grow with limited space.

How can we do what we do more effectively?

As you read the reports from various sectors, you will see the introduction of a number of new programmes, some of which have a strong kaupapa Māori emphasis. It is obvious that various ministries have come to recognise that a Māori worldview with local examples of te taiao, pūrākau and tikanga offer critical contributions to the wellness of our people. These kaupapa allow us to also work alongside marae, hapū and iwi.

Lastly, the last few years have been even more challenging for the kaimahi of Te Oranganui. With

regularity, I wake up thinking how can I acknowledge the work that they do alongside whānau? In lockdown, they continued to work, whether it was at work, in the community or from home. Whether we move in or out of lockdowns, the kaimahi simply carry on with their work, without a rest. I wouldn't be able to do what I do without a great group

of managers and they wouldn't be able to do what they do without a hardworking group of kaimahi. Mai i tāku ngākau iti, tēnei tōku mihi ki a koutou, ngā kaimahi, ngā kaihapai o Te Oranganui.

*Nōu te rourou,
nōku te rourou,
ka ora ai te iwi*



NGĀ PŪRONGO RATONGA | Service Reports

TE TAIHĀHĀ | Disability Support Service

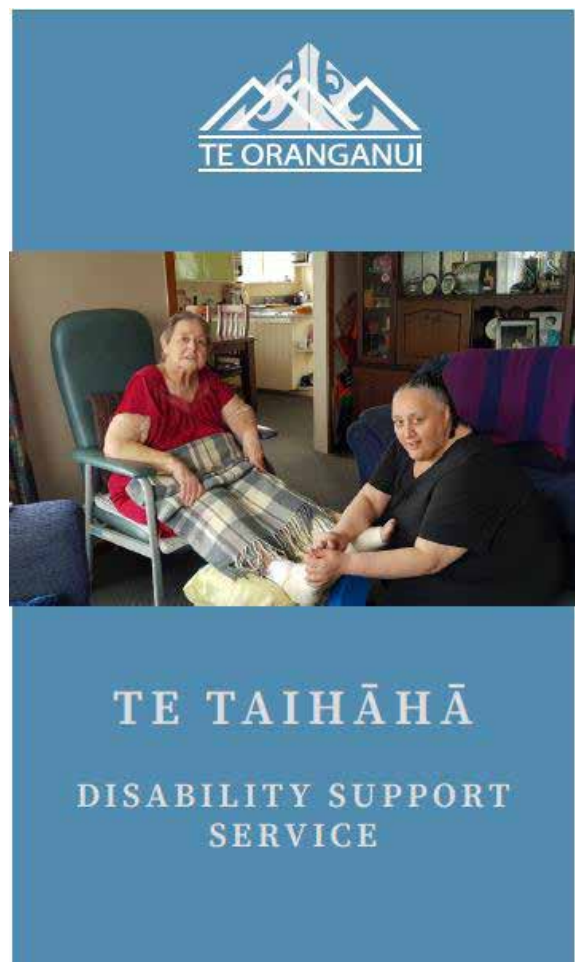
Working in the Disability sector requires a unique set of skills. Finding staff is a challenge locally and nationally. In the last year Te Taihāhā have been honoured to support whānau with a quality of home care and supported living services. Many of the whānau that we work with are our kaumātua and have been referred to us because they are no longer able to care for themselves and/or their extended whānau need extra support to ensure a consistent quality of care, so the kaimahi become close to them whether they are with us for a short or long period of time. It is sad, therefore, when a few from the service pass on and Te Taihāhā want to acknowledge those who have passed over the last year.

It is also an ongoing concern that the government has yet to address a range of issues in the Disability Sector and that we continue to wait for them to announce these changes, which will be made separately from the Health Reforms. We are hopeful that the hard work put in by all in the sector is given the recognition that it deserves and that the "Big Announcement in September" will address the significant resourcing issues so that disability providers like Te Taihāhā are able to deliver high quality services thereby enabling their whānau member to be as independent as they can be in their communities. We are optimistic that the government will resource the sector appropriately so that it is able to provide quality training, equipment and staffing along with back-office systems that utilises a high level of technology and therefore efficiency throughout the service. Let's hope that these changes benefit all whether they live in the city or in the many rural areas that we operate in.

ACHIEVEMENTS

COVID has had a significant impact on our community and in our ability to get out and about and undertake reviews with our whānau. Therefore, reviews were at the top of our 2020 to do list. It is pleasing to note that by the end of June 2021, **our client reviews** had been completed. We are also going out to clients to do reassessments and to meet with new clients to check in on how their cares are going. The team is very happy that these tasks are being completed regularly. This all bodes well for 2021-22.

Our long-awaited service brochures have now been printed and in the public domain.



They are available in our Medical Centre, Main Reception, Whanganui DHB, Age Concern and various other health outlets within the community. Keep a look out for them and if you know of someone who may wish to utilise our services, point them in the direction of our brochures. They give a concise but detailed description of our service, the support we offer and the means by which to access our services.

HIGHLIGHTS

Te Taihāhā were recently invited to attend "Tēnei Au, Here I Am – This is Me". This is a forum to introduce the Enabling Good Lives (EGL) initiative to Whanganui. The first hui was for disabled people and their whānau and the second, which we attended, for the community. EGL is a new approach, essentially a partnership between the disability sector and government agencies to ensure that the disabled person is offered greater choice of and control over the support they receive so that they can plan for the lives they want. The hui was informative around the EGL initiative, and was an opportunity to network with other providers, although the insights gathered were not new to Te Taihāhā, as the principles presented reflect our own tikanga practices within Te Oranganui and have the hallmarks of a Whānau Ora approach.



Te Taihāhā looks forward to working with the EGL team when its roll out starts here.

The service has had a positive response from both whānau and kaimahi around vaccinating against COVID. Te Taihāhā worked with Te Waipuna to enable them to attend one of the clinics or to provide them with a vaccination at home where they could not get out.

Whānau declining to be vaccinated have mainly been due to the long-term health conditions they have which could result in adverse reactions should they proceed with this. The high number of those that have been vaccinated would indicate information around this vaccine is getting out there and the recognition that vaccinations are important to personal, whānau and community safety.

Finally, as the nation gears up for the 2020 Tokyo Olympics and Paralympic Games that follow, we



have our own local story to tell. Dan (that's him on the right) has been with our Residential Service for nearly five years. It has been challenged to turn Dan's negative energies into something positive and in this last year, we believe we've found it. Dan along with his Whanganui Special Olympics team mates has competed very successfully in weightlifting over the last few months. As the picture shows, he came away from the last competition he entered with quite a haul of medals. We wish him and his team well as they gear up and weigh up for the National Competition in December.

NGĀ PŪRONGO RATONGA | Service Reports

TE PUAWAI WHĀNAU | Family Start & Tamariki Ora

With the rapid growth and expansion of Whānau & Community Services in the last few years a decision was made to split into two service arms – one being Toiora Whānau and the other, Te Puawai Whānau. Te Puawai focuses specifically on the first 1000 days of pēpi lives and their whānau.



Wahakura wānanga held at Rangahaua Marae

ACHIEVEMENTS

A new Family Start contract meant some changes to this service and Tamariki Ora was transitioned from Te Waipuna as it was felt that these two services were more aligned.

Our first year together under Te Puawai Whānau has included a complete internal review looking at improving service delivery and quality. There has been a high turn-over of staff; which has made the creation of solid groundwork challenging, but we are now starting to see some of the results paying off.

TAMARIKI ORA

There has been some staff turnover in this service in the last year, but as we move into the next period we are very fortunate to be welcoming two amazing, young, vibrant and highly competent nurses; Kerry-

Anne (Kea) Cooper and Savannah Esera. Kea comes with a background in paediatrics, Savannah with a background in medical/surgical, and both have a passion for the growth and development of our tamariki. With the support of a Kaiāwhina role this service will look to set the standard for Tamariki Ora with the future direction to see this service growing and expanding.

Total # registered pēpi was 376

FAMILY START

The new contract meant that we went from 13 kaimahi to 10.75 kaimahi and therefore some movement occurred within the team. Some staff moved into other employment opportunities which resulted in six months of recruitment and this is still ongoing however the new contract has enabled the team to focus on best practice and outcomes; as opposed to meeting targets and outputs. This aligns to the overall strategic vision of Te Puawai Whānau being the preferred Pepi/Tamariki service provider in Whanganui – embedded in a Whānau Ora approach.

The kaimahi in this service are also receiving quality clinical and practice supervision through highly reputable external supervisors in the field of Social Work, which will contribute to best practice and build a strong and highly competent workforce.

Total number of registered pēpi;

First quarter	145
Second quarter	144
Third quarter	120
Fourth quarter	119

HIGHLIGHTS

Kaituruki (Nurses and Social Workers) are working cohesively with shared whānau.

We welcomed Maria Potaka – the new Kaihautū for Te Puawai Whānau Services.

Te Puawai Whānau with support from Toiora Whānau and Waiora Hinengaro; delivered two Wahakura Wānanga Programmes for pregnant māmā.



Completed wahakura woven during the wānanga

NGĀ PŪRONGO RATONGA | Service Reports

TOIORA WHĀNAU | Whānau & Community

This service has seen many successes, growth and changes over the past 12 months; specifically, with the introduction of a range of Whānau Ora programmes being delivered and new contracts being designed with whānau.

ACHIEVEMENTS - WHĀNAU ORA

Alongside business as usual; a number of new and innovative programmes have been piloted and has been Te Oranganui privileged to share these journeys with whānau.

Active as of 1 July	115
Total # new referrals	172
Total # exits 2020-21	57
Total # whānau support 2020-21	282
Whānau Direct total # engaged	156
Whānau Direct total # individuals	32

IT4 Kaumātua

During COVID-19 lockdown in 2020, there were a number of kaumātua that were isolated from their immediate whānau, supports were not easily accessible and many that lived in rural areas relied heavily on Whānau /Kaiārahi check in's for social interaction. Others were not as fortunate and had no one. The IT 4 Kaumātua programme was initially introduced for kaumātua at Kaiwhaiki. The programme was to help them;

- Increase knowledge of social media platforms and how these may be used to enhance mental, emotional and cultural connections in times of uncertainty - such as a Pandemic.

- Provide a platform where Kaumātua voice is not only valued but is a critical contribution to the full design, implementation and success of the programme.

The kaumātua identified their own goals, including that learning occur at their marae, supported by karakia, waiata, whanaungatanga and shared kai. Using their phones they learnt about the basics of messenger, facebook, zoom, texting, Skinny applications and how to use calendars for their medical appointments. They also learnt about a range of online Living Healthy Lifestyles.

Other kaumātua very quickly heard about the first programme that was offered at Kaiwhaiki and the programme is now running at Parikino Marae and we have further requests for other marae or communities.

Te Ohonga Tāne

'Te Ohonga Tāne' means 'awakening the man within' and is a collective of tāne with a range of diverse backgrounds and lived experiences (Incarceration, gang affiliations, mental health and addictions, hardships, family harm etc.).



Pāpā and tamariki spending quality time together

The purpose of this rōpu is to create a safe space for men to uplift, strengthen and empower each other through the act of manaakitanga. The men selected take ownership of the rōpu by creating a programme name, vision, tikanga (rules) and activities that will enhance and direct their learning outcomes. Some of the activities these tāne are participating in includes; volunteering with community initiatives such as food in schools, planting/ forestry; learning Te Reo – composing their own haka and building māra kai for kaumātua flats around Whanganui.

RANGATAHI PROGRAMMES

Tapestry of Truth continues to be a high performing rangatahi service with a 91% reduction in youth offending as at June 2021. The rangatahi continue to strive towards living a positive lifestyle in a range of different areas. This team has expanded to two kaimahi to continue building on the successes with these rangatahi.

Based on need and demand, the Tapestry of Truth programme is now being piloted for girls and, once completed; we will be actively seeking resources to establish a full-time programme in the next year.

Youth Justice

This service has also seen growth with the role being increased from 0.5FTE to 1FTE and with recent movement in staff, this next year should be exciting as this area continues to grow.

HIGHLIGHTS - NEW SERVICES

Ngā Tini Whetū

Helping whānau to create and strengthen a meaningful connection with their tūrangawaewae is one of the main goals of Ngā Tini Whetū. It is indisputable that connection is a huge key to a healthy, thriving whānau – connection to whakapapa, to whānau, to whenua. Working with whānau of at least three generations to identify their needs and aspirations in terms of creating and deepening that connection, while identifying and utilising the existing strengths, qualities, experience and expertise already within the whānau leads to a more empowered whānau. With goals varying from the establishment of papakāinga to the creation of replica korowai, from removing all Oranga Tamariki involvement within the whānau to being able to stand on their marae as tangata whenua, whānau have set their sights high.

Whānau Resilience

With the completion of capturing whānau voice throughout 2019-2020, a new service model was designed with whānau voice at the centre; Whakapakari Ora. This new way of working was endorsed and subsequently funded for a further four years. This service is in partnership with Mōkai Pātea Services (Taihape) and in the new financial year; we look forward to expanding this further into the Ruapehu District. Watch this space!!



NGĀ PŪRONGO RATONGA | Service Reports

TE WAIPUNA | Primary Health & Medical



Our administrative team

Te Waipuna Health has had another busy year with a number of key priority areas being addressed. Firstly, refining internal processes and systems to enable the team to better meet the needs of our patients and their whānau. Improving technology, software and medical equipment throughout the practice ensures our clinicians have access to some of the latest technology and devices. This will continue into the new financial year as we move to e-prescribing and a new patient management system.

Our community teams, Te Kaiwhakakaha, Ngā Taura Tūhono and Māori Community Nurse continues to provide an invaluable service to whānau in our community; all working to full capacity encouraging self-management and positive behaviour change. Te Waipuna Health patient enrolments have remained steady throughout the year.

Currently a total of 5,642 enrolled across both the Whanganui and Waverley Practices

66% of our total population identify as Māori or Pasifika.

ACHIEVEMENTS

The nursing team were proactive in looking at innovative ways of engaging their patients when it came to addressing health conditions;

50 tamariki 12 years and under who suffer with asthma and/or eczema were selected to participate in a project aimed at enhancing medication knowledge and management of these conditions.

Pēpi packs containing individual care-plans, medication and resources were developed to assist our whānau in knowing what to use and when.



4-year old Kori-Michael Paki receiving his Pēpi Pack

These pēpi packs were convenient and practical for whānau to grab and utilise. There was an overall reduction in hospital visits and admissions from participants, with 65% of whānau reporting that they feel more confident in managing the conditions at home.

Huka Ora was a pilot project that involved type 2 diabetics with an HBA1c reading of 75mmol or above. Wanting to support whānau to increase their

knowledge and self-manage their condition, it was identified that having access to the latest technology and combined with the right approach, whānau are more willing to make the necessary changes to improve their hauora.

It has been quick and easy to use, makes me accountable

Randomly selected; they were each provided with a glucose monitoring system and invited to attend regular follow ups with the nurse. 67% of the total participants recorded an improvement in their HBA1c levels.

HIGHLIGHTS

Pātaka Waiora

Pātaka Waiora has now been revived under Te Oranganui. The traditional Rongoā Māori Service have provided over 600 free sessions to whānau which includes karakia, whitiwhiti kōrero and mirimiri. We have wonderful practitioners who provide a beautiful service to whānau in need.

Manaaki Hauora - Integrated Primary Mental Health

GP practices are often the first point of call for whānau who may be experiencing any type of distress; thoughts, actions or feelings that are impacting their health and wellbeing. Te Waipuna Health's

newest service Manaaki Hauora are a team of experienced practitioners who take a holistic approach in addressing the mental health needs of our patients.

I feel this service is absolutely fantastic and invaluable, it should have been available years ago

THE CBAC AT TE ORANGANUI IS OPEN - NAU MAI HAERE MAI

Whanganui District Health Board
CORONAVIRUS Community Based Assessment Centre

Do you or someone in your whānau have ANY of the following symptoms:

- cough
- sore throat
- fever
- shortness of breath
- any respiratory issues
- sneezing and running nose

DID YOU ANSWER YES??

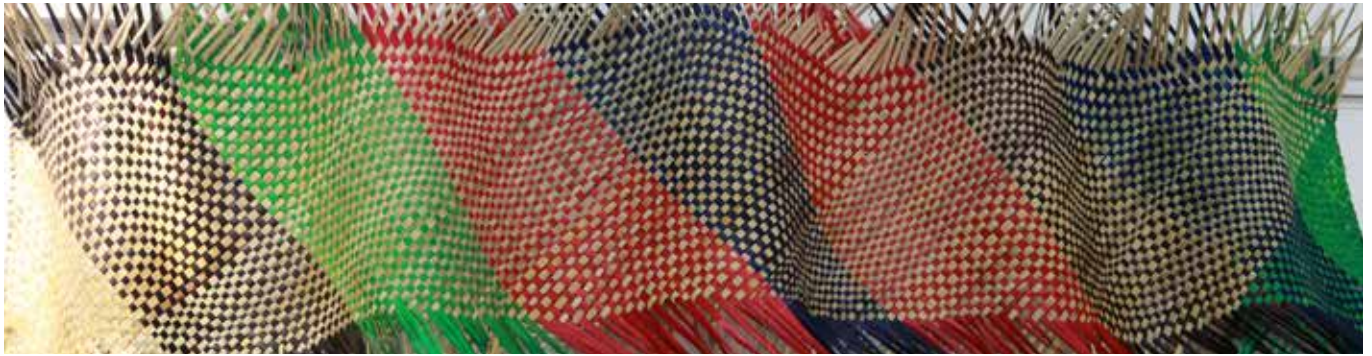
If so, come down to the Te Oranganui CBAC in the Wicksteed Street carpark for an assessment.

Our nurses will perform an assessment and make a decision on whether to test you for COVID-19 or whether you may be suffering from a more common illness which has similar symptoms.

Your health is important to us, so please whānau if you are unwell or have any of the above symptoms visit the CBAC at Te Oranganui which is open Monday-Friday from 8am-5pm.

Nurses Maria and Kelly-Ann are waiting to see you!!

Meet Maria Potaka & Kelly-Ann Tyson
Our CBAC Nurses who also work in Public Health



NGĀ PŪRONGO RATONGA | Service Reports

WAIORA HINENGARO |

Vocations, Mental Health & Addiction

The service worked with 400 referrals during the year, up 3.4% on the previous year. Mental health referrals came primarily from health agencies, and alcohol and other drugs referrals were mainly self-referrers and then from the Probation Service. Kaimahi have worked hard to provide a community,

day, and residential service that meets the very differing needs of Tāngata Whaiora and their whānau where no one day is the same. Waiora Hinengaro have also had ongoing involvement with the Health Quality and Safety Commission mental health improvement projects. One of these projects, Care Connection, has led

to increased referrals for new whānau in Te Āwhina (WDHB) where kaituruki can meet with them before discharge. This results in better engagement and Waiora Hinengaro having an increased part in discharge planning.

I really enjoyed the (AOD) programme..... every lesson, I was able to take away goodness, a sense of wellness and appreciation

HIGHLIGHTS

Puanga Disco

A disco was held on the 24th June to celebrate Puanga. The Day Activity and Vocation Service Tāngata Whaiora and kaimahi had been making decorations and practising moves for a number of weeks before the evening of dancing. Highlights were the participation in dressing up, the two hours of disco dancing and the amazing decorations.

Art Wānanga/Exhibition - Te Wā Korona

Every 2 to 3 years the Day Activity Service holds an exhibition of their art work and 2020 was planned as no exception. The Tāngata Whaiora started their art pieces in January 2020 but then the lockdowns occurred. Waiora Hinengaro were then awarded funding to support an art wānanga entitled "Ko Wai Au: before, during and after Covid 19". Tāngata Whaiora with lived experience of mental illness and addiction participated in a series of wānanga within the rohe of Ngā Rauru and Ngā Wairiki/ Ngāti Apa. The project occurred from the 23rd to the 25th September 2020 in conjunction with Mental Health Awareness Week.

Day 1 was at Te Aroha Marae, Tāngata Whaiora were introduced to creating visual art using various mediums; whakairo, rāanga, toi ataata and taonga pūoro. They used ngā Atua purākau about Whiro, Rongo and Tūmātauenga to relate to the pandemic. Day 2 and 3 were held at Te Poho o Tuariki where Tāngata Whaiora participated in workshops of their choice which inspired them to express their experiences of COVID-19. The therapeutic transformational change that occurred for the Tāngata Whaiora over the three days was very evident.

The results of all this creative work was an art exhibition held on the 16th – 21st October at the Whanganui Community Arts Centre. The five-day exhibition included art from Stanford House as well as our own artist/facilitator, Jenny Kenny.

ACHIEVEMENTS

Three new services have been added to the Waiora Hinengaro team:

Te Toronga Whānau is funded by the Ministry of Business, Innovation and Employment to support whānau affected by the use of drugs and alcohol, in particular, meth. The aim of the service is to increase the resilience of whānau as well as help them understand an addiction pathway.

Korowaitia Te Puna Waiora delivers services through case work and wānanga to whānau who have mild to moderate mental health issues. Core to this service is using kaupapa Māori ways of working and healing.

He Puna Ora also uses case work and wānanga to support māmā, pāpā and pēpi who are faced with alcohol and other drug issues and who don't have a lot of support around them.



Exhibition of Tangata Whaiora mahi toi

NGĀ PŪRONGO RATONGA | *Service Reports*

WAIORA WHĀNAU |

Healthy Families, Prevention & Innovation



Rangatahi Innovation Programme held at Kaiwhaiki Marae

ACHIEVEMENTS

Māori have always known that whānau well-being is deeply connected to our environments. A regenerative environment with connected communities is health prevention.

We know regular reflective practice and feedback from our community helps shape the mahi we do. We've made good use of our failures as rich compost for development! We reset

The role of Healthy Families Whanganui, Rangitikei, Ruapehu is to bring groups together to reduce the risk of preventable chronic illness and disease. We partner with the community, then together, we better understand how environments affect our health and well-being, then what **and how** collectively designed solutions could make a real difference.

Healthy Families has spent the last year working with communities, listening to their experiences, thoughts and ideas about a range of preventable opportunities. **Such as:** kai sovereignty, mātauranga Māori well-being practices, rangatahi wellness and inclusion, and suicide prevention.

We partner with other willing organisations that play an important role in supporting whānau well-being. We create space for the voice of those people with lived experience to be heard and valued, encouraging everyone to design for positive change. We are grateful to the many leaders from community, Iwi, Māori and services who have been active influencers.

quickly and safely when we learn we can do better. We have continued with action learning and kaimahi development, and not just within our team, but with Te Oranganui teams, and other groups and organisations. We value the importance of learning from each other, sharing knowledge, methods and tools. In exchange, we have received all types of entrepreneurs, leaders and experts donating their time and resources to community-led initiatives.

A couple of our team members have moved on to new roles in the last year. While we were sad to see them leave our whānau, we are super proud of their achievements and the way they are applying our way of working in their new mahi.

We have been fortunate to backbone (coordinate) the co-design of a regional suicide prevention approach, a collective of change-makers working towards a regenerative kai system, and **Tāne Māori**; – the importance of sharing to change the narrative – where vulnerability is strength and courage.



Co-design workshop with rangatahi

HIGHLIGHTS

With our whānau and partners, we have produced and released:

Maramataka Insights Report

<https://www.healthyfamilieswrr.org.nz/post/maramataka-reclaiming-wellbeing-through-an-indigenous-division-of-time>

A Local Regenerative Kai System Case for Change

<https://www.healthyfamilieswrr.org.nz/post/regenerative-kai-system-a-case-for-change>

Te Reo o te Rangatahi Insights

<https://www.healthyfamilieswrr.org.nz/post/te-reo-o-te-rangatahi-insights-report>

The Growing Collective Wellbeing – Regional Suicide Prevention Insights Report

<https://www.healthyfamilieswrr.org.nz/post/suicide-prevention-insights-report>

The Growing Collective Wellbeing – Regional Suicide Prevention Approach

<https://www.healthyfamilieswrr.org.nz/post/the-growing-collective-wellbeing-strategy>

Examples of the type of engagement we have done this year:

- Partnership with marae and hapū throughout the rohe to connect our Te Kāhono rangatahi with marae life and service
- Tāne Māori in sharing their stories of transformation from trauma to well-being
- 5,000 Instagram followers of our Maramataka in Action platform
- Rangatahi across different forums to engage them in ahurea, te taiao, mahi, and koha to communities to grow their health and well-being
- Ruapehu / Waimarino communities to understand their aspirations and ideas for the Ruapehu Wellness Centre
- Whanganui City Council Long Term Plan with a submission to encourage the Council to adopt the Healthy Families NZ Good Food Roadmap
- Whanganui and Partners with their endorsement and support of the feasibility study of a Kai Hub.

NGĀ PŪRONGO RATONGA | Service Reports

WHAKAHAUMANU MANA TĀNE |

Drug Treatment Programme - Whanganui Prison

*Tāne te Waioira
Kūmea mai kia piri
Kūmea mai kia tata
Kia eke ki runga i te paepae
o te kawa ora o rātau mā
Tihei Mauri Ora!*

Te Oranganui Trust, in collaboration with the Whanganui District Health Board (WDHB) and the Whanganui Regional Health Network (WHRN) provide the Drug Treatment Programme out of Te Tirohanga (Māori Focus Unit) at Whanganui Prison. It comprises of facilitated workshops, noho and one to one support and aftercare on release for Tāne who come from all over the country. The facilitated workshops are a 12 week programme offered throughout the year where Te Ao Māori is integrated alongside of the clinical aspects of AOD

(Alcohol and Drugs). The Tāne have responded really favourably and this would not be possible without dedicated staff that need to be agile in assessment, counselling and facilitation to some of the most multiple complex, low literacy, high needs Tāne.

The team comprises of a Manager, three Drug Treatment Facilitators, an After-Care Position, Cultural Advisor, Peer Support Worker and an Admin Support role. The team's main focus has been to consolidate the delivery of the programme from a Kaupapa Māori perspective and to strengthen community support for those of our Tāne who return to the community on their release. Lived experience of staff who have been in recovery has assisted the challenges of transformation. There has also been a focus on the training of the staff and consolidating them as a team.



Whakahaumanu Mana Tāne Team at Te Ao Hou Marae

The staff offer a range of clinical and cultural skill to Tāne and this has been critical in building the necessary therapeutic alliance and rapport, simply translated - whanaungatanga.

The work of our Rongoā Wairua Practitioners who understand that wairua is essential to the wellness of the Tāne has seen positive results in improved coping of past trauma. Having Marie Waretini and Whakataumatatanga Mareikura is vital to our work and from this, we are now seeing improved engagement in the programme from our Tāne.

Our peer support worker is an inspiration who has lived experience of recovery and incarceration and understands the transition process needed and is able to provide this support to Tāne.

HIGHLIGHTS

An area of growth has been the marae-based After-Care Programme held on Fridays. We have separate groups for men and women that has a focus on relapse prevention and support. This focuses on change where it is needed within their whānau and community.

The picture below of one of our Tāne – Matthew Biddle, who has made positive change being part of the Drug Treatment Programme and After-Care based at Te Ao Hou Marae. His contribution to help others and the courage to make change has been challenging, and through his efforts, he has done really well. Matthew has been contracted to build and renovate Te Ao Hou Marae. Tone Puru is our support worker.



After-Care support at Te Ao Hou Marae

NGĀ PŪRONGO RATONGA | *Service Reports*

TE TAITUARĀ | *Business Unit*

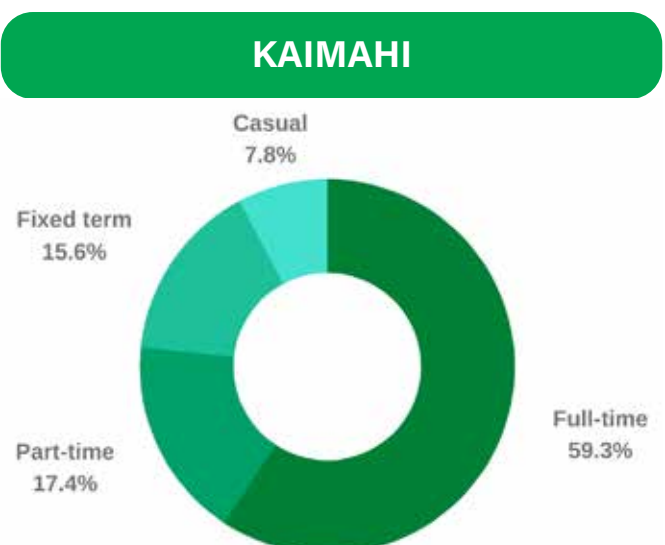


This past year, the service has continued to streamline activities within a cohesive and collaborative team approach. As the organisation has grown, Te Taituarā had to make some changes to support the greater needs of the organisation. The most significant of these was moving the service away from the main reception area which has not been without its challenges. The Team has worked hard to stay connected and remain accessible to the rest of the organisation and has adapted well to not physically being in the “engine room” to keep the wheels turning.

With the organisation not expecting to get any smaller any time soon, and playing an integral role in the health reforms, a key operational focus has continued to be finding an alternate property for the organisation to call home that will allow us to grow and better service the needs of whānau and the community.

STAFFING STATEMENT

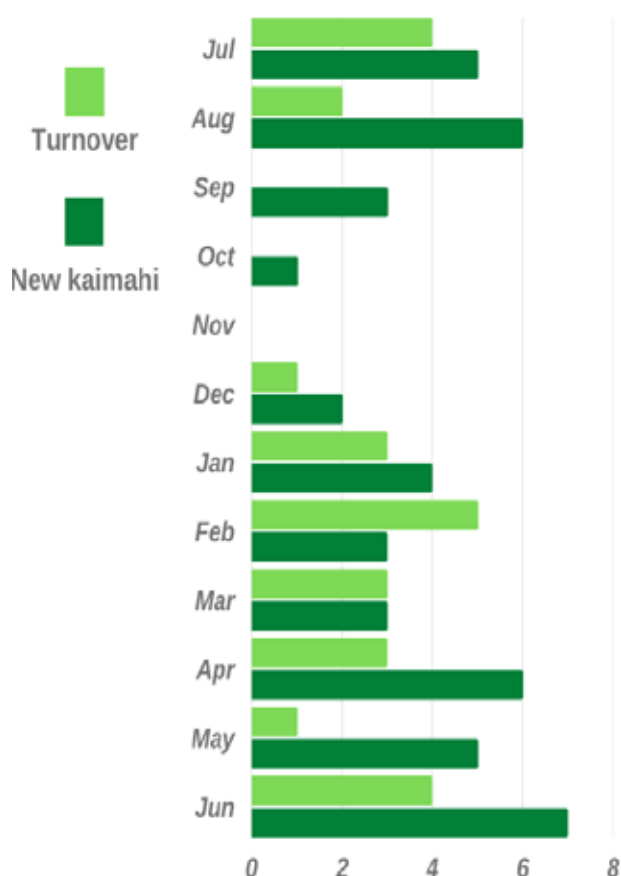
As at 30 June 2021, Te Oranganui employed a total of 167 permanent or fixed term staff. This is a total FTE count of 135.7:



KAIMAHI AGE

Our kaimahi turnover has remained steady this year with 26 kaimahi leaving Te Oranganui (27 in 2020). We have hired 45 more kaimahi in the same period, some of which are replacements but also a number of new roles working in new contracts. The rest of our demographics are also steady showing an older workforce dominated by wāhine. We have had a number of younger kaimahi recently join the organisation which will be great for our development and succession planning.

KAIMAHI TURNOVER



ACHIEVEMENTS

Te Taituarā has achieved some key objectives this year:

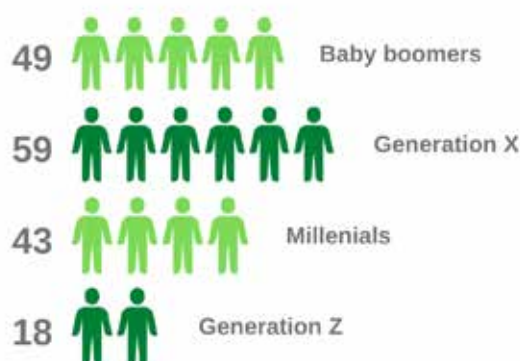
1. All team members completed mandatory Whānau Ora training ensuring consistent approach in support services and service delivery
2. Imbedded Datapay payroll software across the organisation
3. Completed external remuneration review to further our goal of attracting, recruiting and retaining quality staff to the organisation
4. Improved visibility of our Te Oranganui brand in the community issuing staff with organisation jackets and lanyards and using promotional flags and gazebos at events
5. Te Ara Tika Hīkoi visiting marae from our governing iwi

IRA TĀNGATA



Wāhine 77%. Tāne 23%

AGE RANGE



NGĀ PAETAE KAIMAHI | Staff Achievements

HADDY HEPI

*Ki te taha o tōku māmā no Hāmoa au
Ki te taha o tōku pāpā
Ko Tongariro te maunga
Ko Te Arawa te waka
Ko Taupō te awa
Ko Parekawa te hapū
Ko Poukura te marae
Ko Ngāti Tūwharetoa te iwi
Ka moe a Lorraine Kauhi ki Kipa Hepi
ka puta tōku pāpā John
Ko John Hepi tōna ingoa
Ka moe a John ki a Lucy Loibl
Ka puta ko au
Ko Hadassah Hepi tōku ingoa*



Completing Ngā Poutoko Whakarara Oranga and gaining a Bachelor in Bicultural Social Work marked a personal milestone in my life. It has provided both a foundation of skills, community and knowledge that has opened up many opportunities for me.

I began my journey at Te Oranganui in August 2019 as a 3rd year placement student in Hinengaro Hauora. My placement was thoroughly enjoyable, and before completion I was fortunate to interview for and successfully gain a role in Family Start. Upon completion of my placement, I became a kaitūruki of Family Start, Te Oranganui at the end of November 2019.

I have so much appreciation for all of the support I received in my final year of study while working at Te Oranganui, and for all the doors that have opened for me as a result of this. The encouraging kōrero,

the whakaaro shared with me that helped grow my practice and having my team show up to tautoko me in my final conference presentation, as well as graduation was beyond expectations as I already felt such depth of support. In addition to these things, I was also lucky enough to be a part of the team organising the first Wahakura Wānanga, Te Rito o te Whānau at Te Oranganui in 2020. This wānanga was a great success and I am proud to say we recently ran our second successful one.

Being a kaimahi at Te Oranganui has provided me with more than just a place to work, it is the solid foundation that I started my bicultural social work practice from, and will continue building on in the future in order to provide the best support to whānau I am working alongside to empower them into their future.

NGĀ TAUIRA MAHI | *Internship Recipients 2020*

DENNIS WARETINI RATANA MEMORIAL | Whakaae Whanarere

Ia te marama o Whiringa-ā-rangi, ka tūwhera e Te Oranganui i ōnā tatau ki ngā tauira o te iwi o Whanganui, kia rukuhia, kia rangahaua i ngā kaupapa whaioranga, hei orangatonutanga mō tō tātau iwi.

I tonoa e au mō te karahipi Dennis Waretini Ratana, hei ara tirohanga māku i roto i ngā kaupapa here o te whānaketanga ā hāpori. Maringanui i whia e au i tētehi tūranga ki waenganui i te ohu o Healthy Families Whanganui Rangitīkei Ruapehu (HFWRR) me ōna kaupapa rangatira.

Ko Marguerite te kaiwhakahaere o te kaupapa whakamōmori (Suicide Prevention), me tōnā ngākaunui ki tēnei kaupapa. Ko tōnā tino mahi i āta wetewetehia i tētahi tukanga whakahaere mō ngā whānau, kia marama ai ki ngā tohumate. Ka hua ko tētehi pānui whakaahua, me ōnā rautaki whaioranga mō tēnei mate e pāngia ki te iwi Māori.

Ko Meretini te kaitātai i te mātauranga o ngā tūpuna o roto i ngā mata o te marama. Kua hokia e ia ki te taiao ki te ao marama hei rautaki taketake mō te hunga tangata. Hei matapihi ki te ao tawhitō, hei matapihi ki te ao tūroa. I hangāia hoki i tētehi taupānga mō ngā iwi o Mōkai Pātea me Whanganui hei hononga ki tō maramataka o runga i tō waea pūkoro, kia kitea i te mata o te rā me ōna hononga kōrero. He tino mātanga taiao tēnei wahine.

Ko Lee-Arna te kaiwhakahaere o te kaupapa - Te Reo o te Rangatahi. He kaupapa motuhake kia rāngona ki ngā take e pāngia ki ngā rangatahi o te iwi. He ara tēnei kia whakawhanaunga atu ki o tātau rangatahi me ngā kura, kia poipoia kia morimoria i ngā rangatira o te āpōpō. Mīharo ōu mahi katoa e tāku teina, Lee-Arna.

Ko Tom te kaiwhakahaere o te kaupapa Kai Ora.

Ko tōna tino mahi ko te whakakotahi i ngā rōpū whakahaere kai Māori o te rohe, kia wānangahia, kia rangahaua i ngā tukanga whakahaere o te whakatipu kai ā hāpori. Ko te pae tawhiti mō tēnei kaupapa Kai Ora ko te whakarauora i ngā kai Māori o te rohe me ngā tikanga tuku iho.

Ko Hepi rātou ko Hayden, ko Shade ngā kaiwhakahaere o te kaupapa Rangatahi Innovation. I karangahia e ngā rangatahi i tēnei kaupapa nō tētahi wānanga o Te Reo o te Rangatahi. He kāhui taitama tāne tēnei hōtaka ako, e whai wheako whaiaro ki roto ki ngā hunga mahi o te hāpori. Heoi, ko te orangatonutanga o te ākonga te tino pūtake o te Rangatahi Innovation.

Kei whea mai ngā kupu e whakatairanga ana i ngā pukenga motuhake kua whāngaia ki tōku kete. Kua tino tūwhera tōku whatumanawa ki te taha whaioranga hei whanaketanga ā tangata, ā hāpori, ā iwi. Oti noa, ki te kāhui kahurangi o Te Oranganui, kautau ngā kaihāpai i te puna waiora, hei rongoā ki te iwi, hei oranga motuhake mō te āpōpō, tēnā kautau, tēnā kautau katoa.



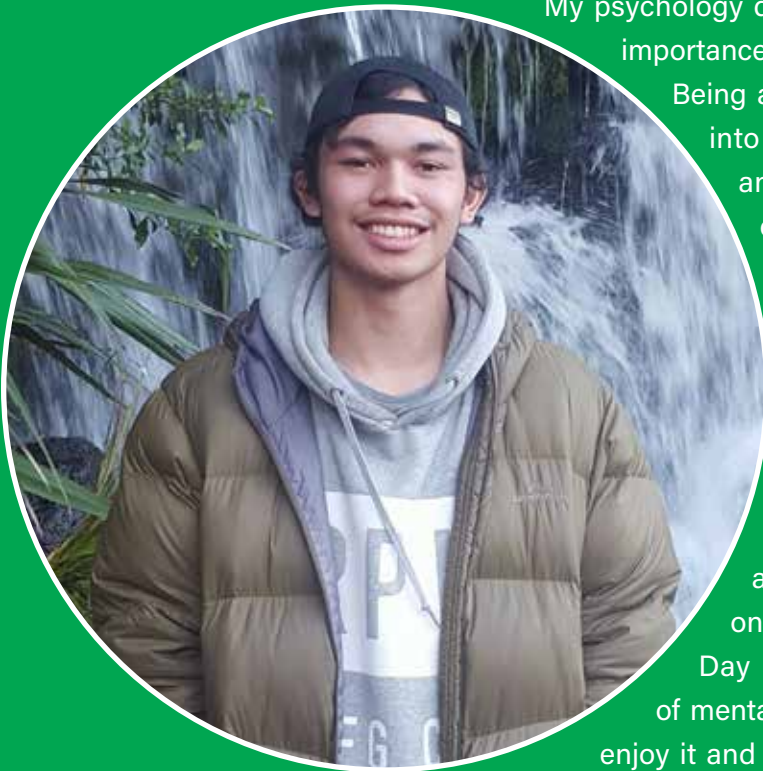
NGĀ TAUIRA MAHI | *Internship Recipients 2020*

NIKO TANGAROA MEMORIAL | Rayden Huwyler

At the start of 2021 I was selected as the successful recipient of the Niko Tangaroa Internship at Te Oranganui. This internship saw me work alongside the Waiora Hinengaro team, more specifically the friendly faces of the Day activity programme. The internships Te Oranganui offer are focused around studying students and as a recent graduand of Otago University I was privileged to gain work experience in the field I intend to make a career.

My psychology degree has really opened my eyes to the importance of mental health, especially for rangatahi.

Being able to see first-hand the work being put into this problem has been such an honour and I hope to use the experience to make changes around mental health stigma in New Zealand.



Four out of five days a week I worked alongside Hine, Sam and Richard at Day activities. This is a mental health programme that works with Tāngata Whaiora that provides them with a safe and friendly environment for them to work on certain skills they may want to improve.

Day activities have changed my perspective of mental health clients, as I saw how much they enjoy it and the skill and relationships these types of programmes provide.

I have never felt so welcome and at home within a workspace before and now I know I would settle for nothing less. Big thank you to Sharon and the team for taking me under their wing and providing me with this opportunity. Te Oranganui has been nothing but rewarding to me and I hope our paths cross again in the future.

NGĀ TAUIRA MAHI | *Internship Recipients 2020*

TE MANAWANUI PAURO MEMORIAL | Ben Ratana

In 2020, I was honoured to be the recipient of the Te Manawanui Pauro internship. I had the privilege of spending five weeks with the amazing team at Te Waipuna. 2020 was an odd year for everyone. For me, it meant spending a large portion of my first clinical-based year of study at home, out of the clinic, and on zoom. This was a brilliant opportunity to make up some of this lost time in such an encouraging and immersive environment.



Before coming to Te Oranganui, my experience of Primary Care was limited to five, day long placements in GP practices around the Wellington region. Based on these experiences, I was not convinced that General Practice was an area I was overtly interested in pursuing. Te Oranganui, however, was unlike any other experience I have had in medicine and has ignited a new passion within this area. It was clear at Te Oranganui there was passion amongst everyone for the mahi that was taking place. Here, unlike other General Practices, patients weren't treated like just another number.

During my time with Te Oranganui, I was based at Te Waipuna clinic, including spending time at the satellite rural clinic in Waverley, time with the other Te Oranganui services and completed a project on Hepatitis C. A highlight of my time with Te Oranganui was travelling up the river to participate in the Whānau Ora training at Parikino Marae. Here we got to learn more about our local history, learnt more about each other, and caught a few eels! I am extremely grateful for the experiences everyone at Te Oranganui gave me, as well as how welcoming the whole team was to me. I look forward to fostering an ongoing relationship with Te Oranganui. Hope to see you all again soon.

TE PŪRONGO PŪTEA

Financial Report | *Te Oranganui Trust*

for the year ended 30 June 2021

Prepared by WE Accounting & Business Services Ltd



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Directory

Te Oranganui Trust For the year ended 30 June 2021

Board of Trustees

Position	Name	
Chairperson	Te Aroha McDonnell	Tamaupoko
Board Member	Mary Bennett	Ngaa Rauru Kītahi
Board Member	Nathan Pari	Ngaa Rauru Kītahi
Board Member	Cherryl Smith	Ngā Wairiki-Ngāti Apa
Board Member	Jacob Canterbury	Tupoho
Board Member	Sharlene Tapa-Mosen	Tupoho
Board Member	Alaina Teki-Clark	Tamaupoko
Board Member	Pahia Turia	Ngā Wairiki-Ngāti Apa

Chief Executive Officer

Wheturangi Walsh-Tapiata

Registered Office

57 Campbell Street
Whanganui

Solicitor

Colin Milham LLB
Horsley Christie
14 Victoria Avenue
Whanganui

Auditor

Silks Audit Chartered Accountants Ltd

Bank

ASB BANK
83 Victoria Avenue
Whanganui

Charities Registration Number

CC24220

Approval of Financial Report

Te Oranganui Trust
For the year ended 30 June 2021

The Governing body are pleased to present the approved financial report of Te Oranganui Trust for year ended 30 June 2021.

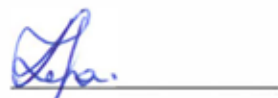
APPROVED



Te Aroha McDonnell

Chairperson

Date 11 October 2021



Sharlene Tapa-Mosen

Trustee

Date 11 October 2021



Alaina Teki-Clark

Trustee

Date 11 October 2021

Statement of Comprehensive Revenue and Expenses

Te Oranganui Trust
For the year ended 30 June 2021

	NOTES	2021	2020
Revenue from exchange transactions			
Government contracts	7	11,124,122	9,505,729
Interest, dividends and other investment revenue		40,899	22,260
Other operating income	8	3,524,952	3,211,541
Total Revenue from exchange transactions		14,689,974	12,739,530
Revenue from non-exchange transactions			
Grants and Donation Received	9	97,259	57,275
Other non-exchange income		54,200	10,000
Gain on Disposal of fixed assets		-	4,655
Total Revenue from non-exchange transactions		151,459	71,930
Total Revenue		14,841,433	12,811,460
Expenses			
Employee related costs		8,760,115	8,592,173
Grants and donations	10	11,376	3,360
Depreciation		165,045	122,394
Interest and finance charges		6,114	24
Other operating expenses		3,733,321	2,400,467
Loss on disposal of fixed assets		1,095	27,762
Total Expenses		12,677,066	11,146,180
Total Surplus/(deficit) for the year		2,164,367	1,665,280
Total comprehensive revenue and expenses for the year		2,164,367	1,665,280

Audit was completed and should be read in conjunction with the Audit Report.

Statement of Changes in Equity

Te Oranganui Trust

For the year ended 30 June 2021

	NOTES	ACCUMULATED COMPREHENSIVE REVENUE AND EXPENSES	TOTAL EQUITY
Equity			
2020			
Opening balance 1 July 2019		1,146,880	1,146,880
Surplus / (deficit) for the year		1,665,280	1,665,280
Other comprehensive income		-	-
Transfers		-	-
Closing Equity 30 June 2020		2,812,160	2,812,160
2021			
Opening balance 1 July 2020		2,812,160	2,812,160
Surplus / (deficit) for the year		2,164,367	2,164,367
Other comprehensive income		-	-
Transfers		-	-
Closing Equity 30 June 2021		4,976,527	4,976,527

Statement of Financial Position

Te Oranganui Trust
As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Cash and Cash equivalents	11	7,122,906	4,039,731
Receivables from exchange transactions	12	1,531,141	1,223,988
Prepayments		82,976	64,760
Total Current Assets		8,737,022	5,328,479
Non-Current Assets			
Property, Plant and Equipment	16	678,502	730,228
Total Non-Current Assets		678,502	730,228
Total Assets		9,415,525	6,058,708
Liabilities			
Current Liabilities			
Special Purpose Funds	15	155,758	163,438
Trade and Other Creditors	17	776,809	757,377
Employee Entitlements		548,964	582,007
Income in Advance	18	2,890,218	1,667,263
Finance Leases	19	47,497	11,481
Total Current Liabilities		4,419,247	3,181,566
Non-Current Liabilities			
Finance Leases	19	19,751	64,982
Total Non-Current Liabilities		19,751	64,982
Total Liabilities		4,438,997	3,246,548
Net Assets		4,976,527	2,812,160
Equity			
Accumulated comprehensive revenue and expense		4,976,527	2,812,160
Total Equity		4,976,527	2,812,160

Audit was completed and should be read in conjunction with the Audit Report.

Statement of Cash Flows

Te Oranganui Trust

For the year ended 30 June 2021

	2021	2020
Statement of Cash Flows		
Cash flows from operating activities		
Receipts		
Receipts from Government contracts	11,992,105	10,575,361
Receipts from other contracts	3,331,120	2,923,534
Receipts from other exchange transactions	210,290	176,349
Receipts from other non-exchange transactions	151,459	10,745
Interest received	69,975	5,134
Total Receipts	15,754,950	13,692,123
Payments		
Payments to suppliers	(3,881,318)	(2,311,058)
Payments to employees	(8,679,980)	(8,441,117)
Grants, contributions and sponsorship paid	(11,376)	(3,060)
Interest Paid	(6,114)	(24)
Net GST Paid	38,320	60,866
Total Payments	(12,540,468)	(10,694,393)
Net cash flows from operating activities	3,214,482	2,997,730
Cash flows from investing activities		
Receipts		
Proceeds from Sale of property plant and equipment	-	5,000
Total Receipts	-	5,000
Payments		
Purchase of property plant and equipment	(114,412)	(194,020)
Investments in short term deposits	-	-
Total Payments	(114,412)	(194,020)
Net cash flows from investing activities	(114,412)	(189,020)
Cash flows from financing activities		
Receipts		
Proceeds from borrowings	(7,680)	-
Total Receipts	(7,680)	-
Payments		
Repayment of borrowings	(9,215)	-
Total Payments	(9,215)	-
Net cash flows from financing activities	(16,895)	-
Cash and cash equivalents		
Net increase/(decrease) in cash and cash equivalents	3,083,175	2,808,710
Cash and cash equivalents at 1 July 2020	4,039,731	1,231,021
Cash and cash equivalents at 30 June 2021	7,122,906	4,039,731

Audit was completed and should be read in conjunction with the Audit Report.

Notes to the Financial Statements

Te Oranganui Trust

For the year ended 30 June 2021

1. Reporting Entity

The reporting entity Te Oranganui Trust is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trusts Act 1957 and Charities Act 2005.

The financial statements are presented for the year ended 30 June 2021.

These financial statements and the accompanying notes summarise the financial results of activities carried out by Te Oranganui (Trust). Te Oranganui Trust 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 11 October 2021.

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 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 2021 reporting period.

3. Changes in Accounting Policies

There have been no changes in accounting policy for this financial year. All accounting policies have been applied on a basis consistent with previous years.

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 considerations received. The following specific recognition criteria must be met before revenue is recognised.

Revenue for exchange transactions

Government contracts

Revenue from government contracts relates to income received from the Ministry of Health, Ministry of Social Development, Oranga Tamariki, Whanganui District Health Board, Te Puni Kōkiri and 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 Whānau Ora Commissioning Agency for whānau ora initiatives.

Revenue from non-exchange transactions

Grant Revenue

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 and include donations from the public, donations received for specific programmes or services and donated goods in-kind. Donations in-kind include donations received for consumables and are recognised as both revenue and an expense when the goods are received.

Other non-exchange revenue includes:

Residential Care

These funds are residence subsidies for accommodation from Work and Income.

4.4 Financial Instruments – Financial Assets

Financial assets and financial liabilities are recognised when Te Oranganui Trust 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.

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 categorization 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 falls 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 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.

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 assess 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 and 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 Trust financial liabilities include trade and other creditors, employees' 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 comprised 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 Funds

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

Special Purpose Funds

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

4.8 Property, Plant and Equipment and Investment Property

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 diminishing value 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 life.

Depreciation Rates Range:

Computer	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.

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 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 pursuant to section CW41 and 42 of the income tax Act 2007.

4.13 Goods and Services Tax (GST)

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

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 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 formations, adjusted for transfers to/from specific reserves.

5. Significant judgements and estimates

In preparing the financial statements, the Board of Trustees is required to make judgements, estimates and assumptions that affects 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 adjustments 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 as follows:

Operating lease commitments

Te Oranganui Trust 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.

Finance lease commitments

At the commencement date of the lease, the trust recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the trust and payments of penalties for terminating the lease, if the lease term reflects the trust exercising the

option to terminate. Lease liability is measured based on the present value of the expected future lease payments. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

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

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 \$14,841,433. (2020:\$12,811,460).

	2021	2020
7. Government contracts		
This is the list of Government funds received		
ACC Income	210,304	202,276
Department of Corrections	1,017,878	822,504
Health Benefits	50,196	57,886
Ministry of Health	1,967,703	1,762,917
Ministry of Business, Innovation & Employment	181,936	-
Ministry of Health - Health & Disability	367,665	340,712
Ministry of Social Development	535,954	399,401
Oranga Tamariki	1,444,642	1,358,989
Te Puni Kōkiri	398,102	289,692
Whanganui District Health Board	4,949,743	4,271,351
Total	11,124,122	9,505,729
	2021	2020

8. Other operating income

Other operating income is made up of the following funds		
Event Income	-	8,715
Insurance Claims	17,414	-
Patient Fees	174,618	103,875
Shared Services Revenue	33,141	15,093
Te Tihi Whānau Ora	468,955	626,000
Whānau Ora Commissioning Agency	717,456	432,116
Whanganui Regional Health Network	1,990,887	1,783,192
Sundry Income	122,482	235,822
Total	3,524,952	3,204,813

	2021	2020
9. Grant and Donation Received		
Koha Income	2,310	57,275
Whanganui Community Foundation Grant	94,949	-
Total	97,259	57,275

	2021	2020
10. Grants and Donations Expense		
Koha Expense	9,876	3,360
Scholarships	1,500	-
Total	11,376	3,360

	2021	2020
11. Cash and Cash Equivalents		
Cash at Bank	7,122,355	4,038,230
Cash on Hand	551	1,501
Total Cash and Cash Equivalents	7,122,906	4,039,731

	2021	2020
12. Receivables from Exchange Transactions		
Trade Debtors	1,525,634	1,206,697
Interest Accrual	5,507	17,291
Total Receivables from Exchange Transactions	1,531,141	1,223,988

13. Auditor's remuneration

Silks Audit Chartered Accountants Ltd provides audit services to the Trust. Total audit fees are \$9,095 (2020: \$8,995).

14. Credit Card

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

15. Special Purpose Funds

The Special Purpose Funds recognises that these funds sit outside the normal operations of the Trust and so have a specific purpose to meet community needs. Grants and bequests received are recognised as income on receipt unless specific conditions are attached to a grant. At 30 June 2021, any grants that have not met all of the conditions are held for use in future accounting periods.

	2021	2020
Special Purpose Funds		
Reserve: Hauora ā Iwi	65,369	58,558
Reserve: Estate B Deere	1,929	1,929
Reserve: Pūtea Aroha	88,460	102,951
Total Funds	155,758	163,438
	2021	2020

16. Property, Plant & Equipment

Buildings		
Capital Value	652,306	646,431
Less Accumulated Depreciation on Buildings	(252,333)	(228,711)
NBV	399,973	417,720
Computers		
Capital Value	366,903	298,698
Less Accumulated Depreciation on Computers	(277,898)	(191,687)
NBV	89,005	107,011
Furniture & Fittings		
Capital Value	149,674	130,420
Less Accumulated Depreciation on Furniture & Fittings	(59,297)	(48,350)
NBV	90,377	82,070
Motor Vehicles		
Capital Value	223,962	223,962
Less Accumulated Depreciation on Motor Vehicles	(167,942)	(137,391)
NBV	56,020	86,572
Plant & Equipment		
Capital Value	143,136	125,470
Less Accumulated Depreciation on Plant & Equipment	(100,007)	(88,615)
NBV	43,128	36,855
Total Property, Plant & Equipment	678,502	730,228
	2021	2020

17. Trade and Other Creditors

Payables Under Exchange Transactions		
Accounts Payables	490,633	505,621
GST Payable	286,176	251,755
Total Payables Under Exchange Transactions	776,809	757,377
Total Trade and Other Creditors	776,809	757,377

18. Contracted Commitments

a. Capital commitments

As at 30 June 2021 there were no capital commitments. (2020: nil)

	2021	2020
b. 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:		
Income in advance		
COVID Vaccination	447,700	-
He Puna Ora	343,566	-
Kaupapa Māori Mental Health	162,580	-
Māori Development Fund (Whānau Voice)	45,163	71,162
Māori Influenza Vaccination Programme	249,700	181,150
Māori Provider Development Scheme (MoH)	72,800	-
Ministry of Health - Covid Response	25,000	41,000
Ministry of Health - Healthy Families	389,278	516,601
Whanganui Community Foundation - Oral Health	44,221	119,693
Patient Fees	22,817	5,047
Tapestry of Truth	33,364	44,297
Te Puni Kōkiri - Māori Housing Project	261,532	193,468
Te Rito o te Whānau Wānanga	-	25,000
Te Tihi Whānau Ora Services	95,075	45,140
Toronga Whanau	313,064	-
Rangatahi innovation	198,666	209,225
Rangatahi Suicide Prevention	30,708	20,788
WDHB - Covid Response	-	115,540
WDHB - Suicide Prevention	-	19,321
Whānau Harm	74,538	-
Whānau Resilience	80,446	59,830
Total Income in advance	2,890,218	1,667,263
	2021	2020

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

c. Vehicle leases		
No later than 1 year	207,993	133,338
Later than 1 year and no later than 5 years	104,267	75,722
Later than 5 years	-	-
Total	312,260	209,060
d. Photocopier leases		
No later than 1 year	10,920	22,236
Later than 1 year and no later than 5 years	876	11,556

	2021	2020
Later than 5 years	-	-
Total	11,796	33,792
e. Property rental		
No later than 1 year	241,642	213,185
Later than 1 year and no later than 5 years	-	213,455
Later than 5 years	-	-
Total	241,642	426,640

Vehicle leases are for a 36 month period and also 24 month periods. The final expiry date of vehicles leased is April 2024. Property leases are non-cancellable for a term of 3 years, expiring June 2022, with 2 further rights of renewal of 3 years. Photocopier leased for a term of 4 years, expiring December 2025. In addition, securities are held by Toyota Finance New Zealand over 51 vehicles and Ricoh Finance a Division of Ricoh Finance Ltd holds security over 27 photocopiers.

	2021	2020
19. Finance Leases		
Current Portion	47,497	11,481
Non-Current Portion	19,751	64,982
Total Finance Leases	67,248	76,463

Finance lease Liability

The trust has entered into finance lease agreements for two motor vehicles for 24 and 60 month period. Final expiry date of the finance lease is June 2025. Annual interest rate is fixed at 8.45% for the whole term of the contract. In addition, securities are held over two vehicles by Toyota Finance New Zealand.

	2021	2020
Minimum lease payments payable:		
Not later than one year	50,019	17,505
Later than one year but not later than 2 years	7,472	50,019
Later than 2 years but not later than 5 years	14,945	22,417
Total Minimum lease payments payable:	72,436	89,941

Leased assets

Leases where the entity assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the entity is expected to benefit from their use or over the term of the lease.

Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective-interest basis.

20. Contingent Liabilities

There are no contingent liabilities as at balance date. (2020: nil).

2021 2020

21. Categories of Financial Assets and Liabilities

Financial Assets

Cash and cash equivalents	7,122,906	4,039,731
Receivables from exchange transactions	1,531,141	1,223,988
Total Financial Assets	8,654,046	5,263,719

Financial Liabilities

Trade and other Creditors	776,810	757,377
Employee Entitlements	548,964	582,007
Finance Leases	67,248	76,463
Deferred income (conditions attached)	2,890,218	1,667,263
Total Financial Liabilities	4,283,240	3,083,110

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

22. Subsequent events after balance date

There are no events subsequent to balance date and up to the time of signing these financial statements that materially affect the position as it existed at that date. (2020: nil).

23. Ability to Continue Operating

The trust has not suffered any negative financial consequences as a result of COVID-19 global pandemic. No contracts have been ceased. This report has been prepared on the basis that the trust will continue to operate for the foreseeable future.

24. Related party transactions

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the trust would have adopted in dealing with the party at arm's length in the same circumstances.

Description of Related Party Relationship	Description of the transaction (whether in cash or amount in-kind)	This Year Value of Transactions	Last Year Value of Transactions
Pahia Turia a trustee and also a board member of Ngā Wairiki-Ngāti Apa.	Ngā Wairiki-Ngāti Apa provided the trust Koha as a contribution to Pūtea Aroha Covid Response.	\$0	\$10,000
Pahia Turia (trustee) and also a board member of Whānau Ora Commissioning Agency.	Whānau Ora Commissioning Agency provided the trust Funding support for Whānau Ora navigation services.	\$717,456	\$432,116
Mary Bennett and Nathan Pari are trustees and also respectively a board member and employee of Te Kaahui o Rauru.	Te Kaahui o Rauru provided funds to support shared services.	\$8,447	\$25,611
Cherryl Smith a trustee and also an employee at Te Atawhai o te Ao.	Te Atawhai o te Ao provided the trust Koha as a contribution to Pūtea Aroha Covid Response.	\$0	\$5,000

There are no related party receivables owing at year-end.

Impacts of COVID-19

On March 11, 2020, the World Health Organisation declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, ongoing economic uncertainties have arisen which could negatively affect our operations and services due to the restrictions imposed to prevent the spread of the virus. The New Zealand Government announced a COVID-19 nationwide lock down on 17 August 2021 and on 7th of September 2021 the restrictions were reduced to COVID level 2 (Auckland region will remain at level 4). Governance have not yet had an opportunity to determine the full financial impact of the COVID-19 pandemic that may affect Te Oranganui Trust.

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>2021</u>	<u>2020</u>
Board remuneration	\$46,050	\$41,550
Number of persons	8	8
CEO and Senior Management remuneration	\$736,893	\$778,906
Number of persons	8	10

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

During the reporting period total remuneration and compensation of \$118,140 (2020: \$106,919) 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. (2020: nil).

INDEPENDENT AUDITORS REPORT

To the Trustees of Te Oranganui Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Te Oranganui Trust on pages 4 to 20, which comprise the statement of financial position as at 30 June 2021, 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 the Trust as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Tier 2 Not-For-Profit PBE Reduced Disclosure Regime 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 the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other information

The Trustees are responsible on behalf of the Trust for the other information. The other information comprises the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees Responsibilities 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 Tier 2 Not-For-Profit PBE Reduced Disclosure Regime, 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.

Auditors 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:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

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.

Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 11 October 2021



