



KAHUNGUNU WHĀNAU SERVICES
Ma te manaaki ka whai huā

Ngati Kahungunu ki Poneke Community Services Incorporated

Performance Report for the year ended 30 June 2020

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DIRECTORY

Charity Name	Ngati Kahungunu ki Poneke Community Services Incorporated (t/a Kahungunu Whānau Services)
Entity Type	Registered Charity and Incorporated Society
Registered Charity Number	CC40223
Registered Office and Postal Address	Level 5, 35 Victoria Street Wellington Central Wellington 6011
Other Contact Details	(04) 384 6252 ali@nkkp.org.nz http://www.nkkp.org.nz/
Board	Te Roera Puna (Chairperson) Naomi Taylor Kim Allan Justan Clark Kura Moeahu (Iwi Appointment Representative) Peggy Luke-Ngaheke (Iwi Appointment Representative) Lyn Hollands (appointed 2019) Mike Hinton (appointed 2019) Ali Hamlin-Paenga (Chief Executive ex officio)
Banker	Bank of New Zealand
Accountant	Business Bookkeeping Associates Limited
Solicitor	Horiana Irwin-Easthope Managing Director Whāia Legal
Auditor	Aurora Financials Limited Qualified Statutory Auditors PO Box 11030, Manners Street Wellington 6142 www.aurorafinancials.com

INTRODUCTION

The Statement of Service Performance for Kahungunu Whānau Services (KWS) is detailed in the information supporting the output objectives for the year ending 30 June 2020 against which this service performance statement reports.

VISION

The organisation exists to: '*Mā te manaaki ka whai hua*' – Inspire whānau to thrive.

VALUES

Manaakitanga
Whakawhānaungatanga
Kotahitanga
Rangatiratanga

STRUCTURE

Governance

The Constitution allows the affairs of the organisation to be managed by a Management Committee consisting of a Chairperson, a Deputy Chairperson and no less than 4 members elected at a General meeting of the Society.

Operational

Operations are managed by the Chief Executive, Ali Hamlin-Paenga. KWS is made up of a team of 40 paid employees. The management of the business of the Society is delegated by the Board to the Chief Executive who manages the operations of the Society including the control of funds as authorised by its rules and relevant legislation.

MAIN SOURCES OF CASH AND RESOURCES

The organisation's main source of funding is from carrying out services under Government contracts working with Oranga Tamariki, the Ministry of Social Development and the Ministry of Housing and Urban Development. The organisation also receives funding from the Whānau Ora Commissioning Agency that supports a Whānau Ora workforce and special projects. Other funders such as the Wellington City Council, Department of Internal Affairs and the Wellington Community Trust have made contributions that have supported building the capability within the organisation to further strengthen the quality of services that drive self-determination within whānau and across the communities that we serve.

MAIN METHODS USED TO RAISE FUNDS

The organisation responds to Government departments and other organisations seeking Requests for Proposals to provide social and community services. The organisation competes with other organisations to provide these services and has been very successful in building a high value reputation within the service provider community and the social housing sector. The organisation also applies to various funders for special project funding.

RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

The organisation relies on a volunteer Board of Governors. The organisation does not rely on volunteers, donated goods or services but they do welcome these opportunities that can be immediately distributed to whānau and the wider community.

ADDITIONAL INFORMATION

Approvals: Ministry of Social Development, S403, Level 2

Certifications: Te Wana Accreditation (Underway)
Community Housing Provider Accreditation (Underway)

Memberships: Te Matapihi National Maori Housing Sector Trust
Community Housing Aotearoa
Community Networks Wellington



PO Box 11030
Manners Street
Wellington 6142
New Zealand

☎ +64 22 500 5770
✉ info@aurorafinancials.com
🌐 www.aurorafinancials.com



Independent Auditor's Report

To the Board of Ngati Kahungunu ki Poneke Community Services Incorporated,

Report on the Performance Report

Opinion

We have audited the performance report of Ngati Kahungunu ki Poneke Community Services Incorporated (the entity) on pages 10 to 25 which comprise the:

- Statement of financial position as at 30 June 2020
- Entity information, the statement of service performance, the statement of financial performance, the statement of movements in equity and the statement of cash flows for the year ended 30 June 2020
- Notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the performance report:

- Presents fairly, in all material respects, the entity's financial position as at 30 June 2020, its service performance, financial performance, movements in equity, and cash flows for the year ended on that date
- Complies with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board
- Includes reported outcomes and outputs in the statement of service performance, where the quantification of the outputs (to the extent practicable) are suitable.

Basis for Opinion

We conducted our audit of the statement of financial performance, the statement of financial position, the statement of movements in equity, the statement of cash flows, and the notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the entity 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. Other than in our capacity as auditor, we have no relationship with or interests in the entity.

Other Information

The Board, on behalf of the entity, may prepare an Annual Report which includes the audited performance report. The Board is responsible for the other information that may be included in the entity's Annual Report. Our opinion on the performance report does not cover any other information in the entity's Annual Report and we do not express any form of assurance conclusion on that other information.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the performance report for the current period. Below is a summary of those matters and our key

audit procedures to address those matters in order that the Board may better understand the process by which we arrived at our audit opinion. Our procedures were undertaken in the context of and solely for the purpose of our statutory audit opinion on the performance report as a whole, and we do not express discrete opinions on separate elements of the performance report.

The key audit matter	How the matter was addressed in our audit
Grants income (note 3 of the performance report)	
The entity received grants from several organisations during the period. These grants are quantitatively significant to the entity's performance report.	We reviewed a sample of grant contracts, invoices, bank statements to confirm that funds were received, and the use of grant funds

Use of this Audit Report

This report is made solely to the Board of the entity. Our audit has been undertaken so that we might state to the Board those matters that we are required to state to them in our 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 Board for our audit work, this report, or any of the opinions we have formed.

Responsibilities of the Board for the Performance Report

The Board, on behalf of the entity, are responsible for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance
- The preparation and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board
- Implementing necessary internal control to enable the preparation of the performance report that is fairly presented and free from material misstatement, whether due to fraud or error; and
- Assessing the entity's ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is 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 the performance report.

As part of an audit in accordance with ISAs (NZ), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the performance report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The auditor communicates with management and the Board, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies identified in internal control.

From the matters communicated with management and the Board, the auditor determines those matters that were of most significance in the audit of the performance report and are therefore the key audit matters. The auditor describes these matters in the auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, the auditor determines that a matter should not be communicated in the auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Aurora Financials Limited
Qualified Statutory Auditors
Wellington, New Zealand

15 February 2021

STATEMENT OF SERVICE PERFORMANCE

YEAR ENDED 30 JUNE 2020

DESCRIPTION OF OUTCOMES

This Summary of Performance is based on the information and evidence collected and collated by Ngati Kahungunu ki Poneke Community Services for the financial year 2019/2020

Kahungunu Whānau Services has near on 50 years' experience delivering high value Kaupapa Māori Services and is a key provider of well-being services, social services, housing, property, and community-led action in Wellington and nationally. Tikanga Māori is the focal point that underpins our cultural values as we continue to evolve in an ever-changing environment.

Our approach is based on Whānau Ora, a philosophy, an outcome and a model of practice for achieving Whānau well-being. It is strength-based approach, placing Whānau at the centre of everything we do, focusing on self-determination, self-management and self-sufficiency.

Our values translate into a strength based service delivery model where whānau are in control of their own pathway to realising their aspirations through;

- **Whakawhānaungatanga:** develop and gain an understanding of the needs of all whānau, regardless of their situation.
- **Manaakitanga:** focus on the strengths of whānau to identify their aspirations and opportunities on their journey to wellness.
- **Kaitiakitanga:** support whānau to be confident to manage the day to day complexities of life.
- **Rangatiratanga:** whānau actively navigating the system and making informed decisions in relation to their well-being.

These values contribute to reaching Mauri Ora a place where whānau have all the tools they need to flourish.

Throughout COVID-19 KWS were responsive at a time when whānau were in crisis, during the rāhui we were working to eliminate the barriers that cause stress and vulnerability – this became our main focus and priority. A planned and deliberate approach to work with whānau is what we strived to achieve. A twenty-four-hour service operation was delivered and managed throughout levels four to two of the COVID-19 restrictions. We continue to readily demonstrate our experience and expertise to respond well with integrity and within context in these situations that arise.

Everything we do needs to maintain and protect the Mana of the whānau by supporting them to take responsibility of their own well-being and their own progress out of dependency. We listen to whānau and allow them to have their own voice, we hear their whakaaro without judgement. Supporting whānau to get the fundamental basics right – from surviving to thriving.

We recognise the things that erode the strength of the whānau unit. We support whānau to reclaim their roles as Mātua, Kuia, Koro, Rangatahi, Tuākana, Tēina, Kaitiaki, Kaiārahi and Rangatira in a self-determined way. We need to remember that those roles are critical and they are also different in every whānau. Our job has been to support the awareness and safety that will help whānau in these roles and the strength of voice that comes with them.

With an innovative approach to enhance whānau well-being, our relationships with other services increases our ability to connect whānau to the right person, and right service at the right time. We recognise that as an organisation we cannot support whānau alone and a collaborative approach with the wider sector is necessary.

KWS invest in high trust relationships. We ensure our relationships are with experienced and understanding professionals, who are passionate courageous, and will take calculated risks if it

means a better outcome for whānau. These meaningful relationships enable our organisation to engage effectively with support systems that have the ability to transform the lives of all who choose KWS as their preferred provider.

Our ability to be politically astute influencing and lobbying in the systems that are keeping our people dependent is significant. Our work must be grounded in tūpuna wisdom because understanding the *why* of our tikanga gives us the power to step up, adapt, and grow.

In order to meet our future outcomes KWS will engage in leading edge methods of building our capacity and capability. We are building our internal infrastructure with a focus on our finance, innovation and IT capability. This will enable us to have the infrastructure required to stand up across all sectors and enhance our ability to provide prosperous outcomes for all whānau.

Investing in this manner means we create the space for whānau to be successful despite their unique complex situations and personal circumstances. As an organisation we will continue to strive to transform the lives of whānau cultivate their potential and drive self-determination.

SUMMARY OF OUTPUTS

Ministry of Social Development and Oranga Tamariki Contracts

Figure 1: Shows the number of whānau engaged in services over the F19-20 period. In comparison to the FY18-19 period there has been an increase of 154%. The most significant increase has been against the Social Wellbeing response. A total of 378 more whānau engaged.

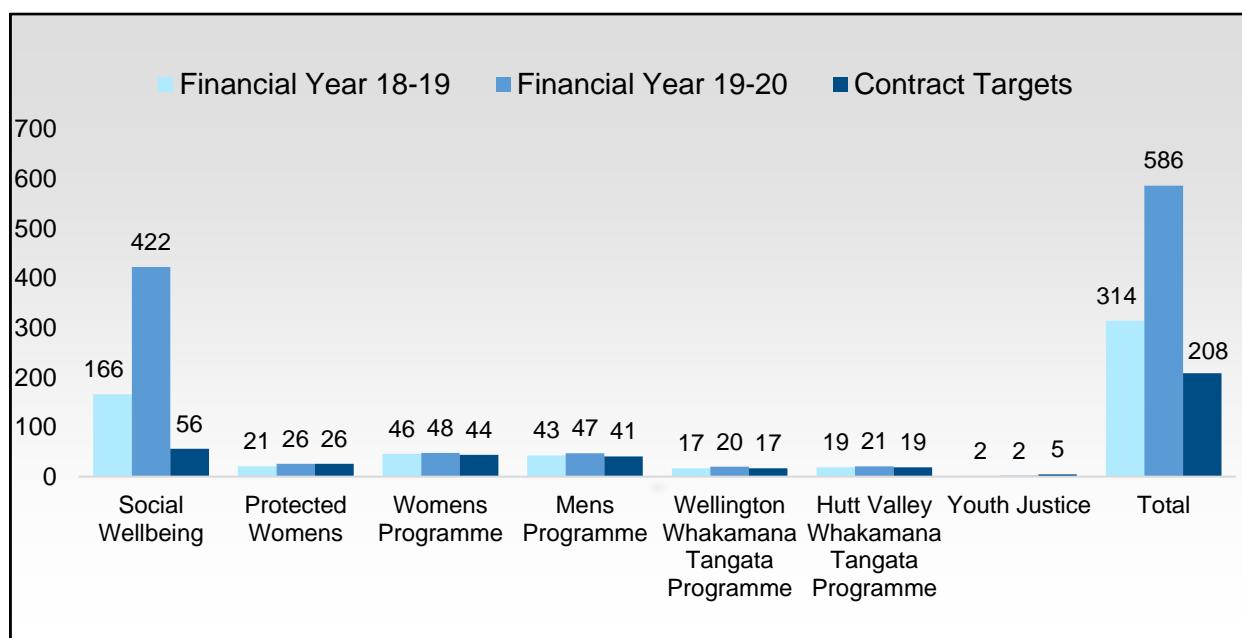
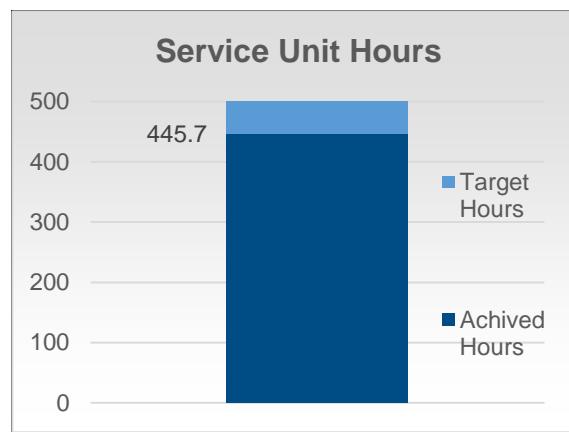


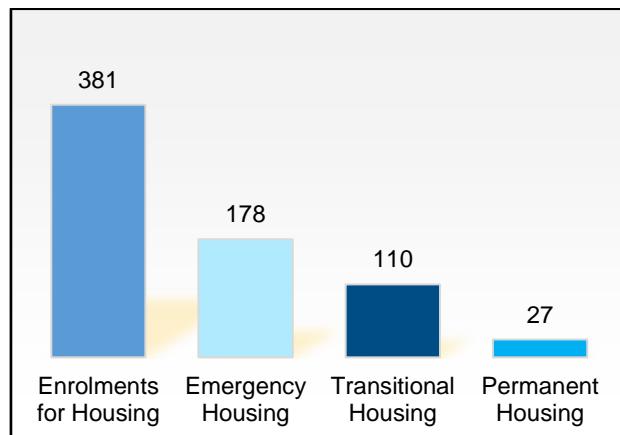
Figure 1.1: Shows the total of Service Unit hours received and the number of actual hours completed.



Services and Support to Ending Homelessness

KWS has an important role to play in ending homelessness across the Wellington region. Each type of housing service we provide involves high levels of response by our kaimahi. The extent of wrap around service that is provided often requires more than one staff member and many hours to reach the best possible outcome.

Figure 2: Shows the total number of whānau enrolled seeking housing support and the type of housing support that was provided.



Figures 3: Shows the ethnicity of whānau accessing support. Maori are significantly more likely to require housing support than all others.

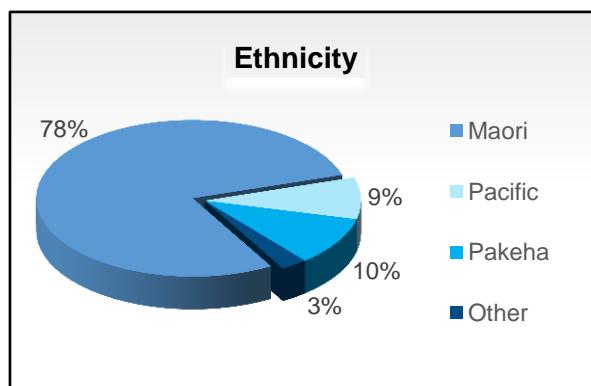
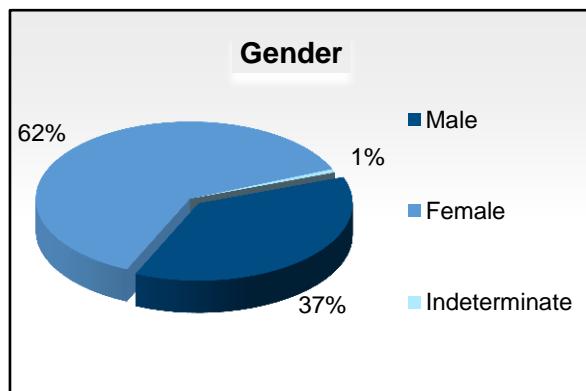


Figure 4: Shows the gender breakdown of whānau KWS provided housing support to.



Housing First

The Housing First (HF) contract outcomes for this financial year is 50. KWS continues to be supported by Kahui Tu Kaha, Ngati Whatua as our CHP provider.

Figure 5: Shows the number of whānau assessed for HF and the number of whānau who were housed. 50% of whānau assessed were housed. This is hugely successful given the current housing market and being the first year of delivery for KWS. KWS recorded no evictions in this period.

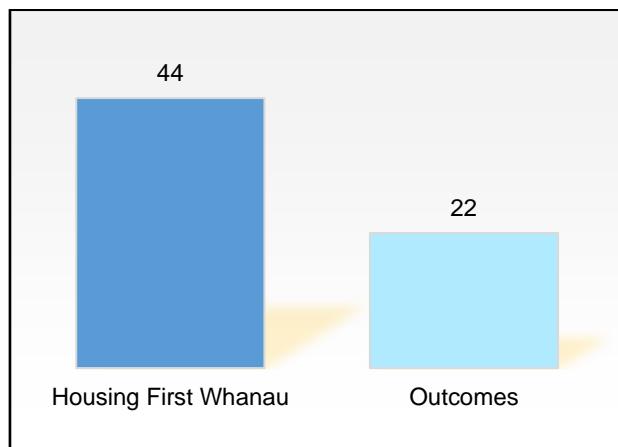


Figure 6: Shows the ethnicity of HF Whānau. Maori are more likely to be in the top 5% of chronic homelessness than others.

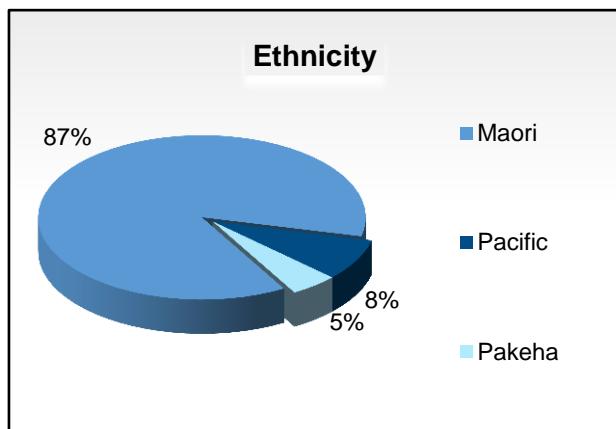


Figure 7: Shows the gender breakdown of HF whānau

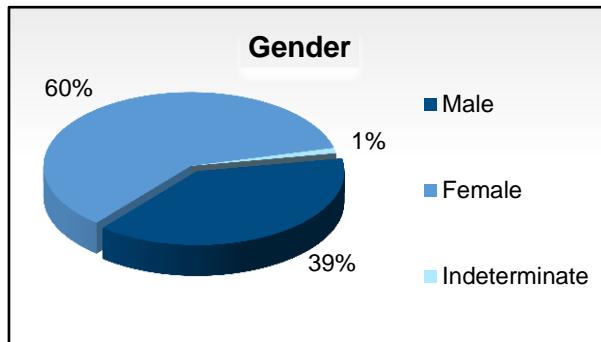


Figure 8: Shows the number of adults and children supported by HF

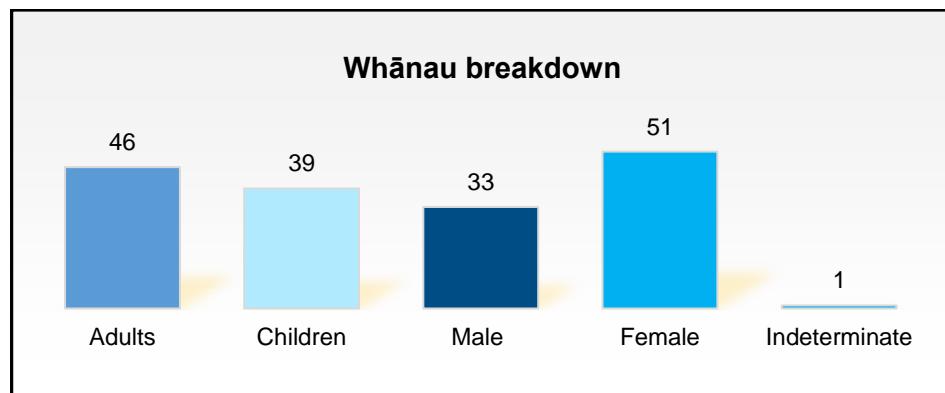
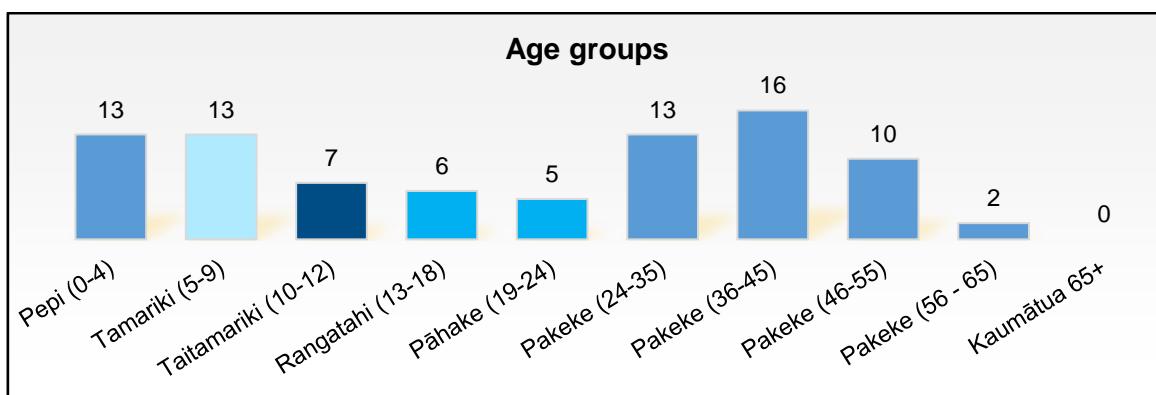


Figure 9: Shows the breakdown of ages of whānau housed under the HF programme. The high number of Pepi, Tamariki, Taitamariki and Rangatahi requires additional expertise and support when providing wrap around services to then to that provided to Pakeke and Kaumatua only. This increases the intensity of the response required to be delivered.



Covid-19 Rahui Response

During the Covid-19 rahui period, KWS responded with an Essential Workers team available 24 hours a day 7 days a week and an administrative and coordination team working from home. All contracted areas continued and in addition we stepped up to support whānau with food, hygiene packs and technology support for education and communication purposes ensuring whānau were receiving all key messages being delivered by Government officials.

Figure 10: shows the number of food parcels and hygiene packs distributed to whānau over the rahui period

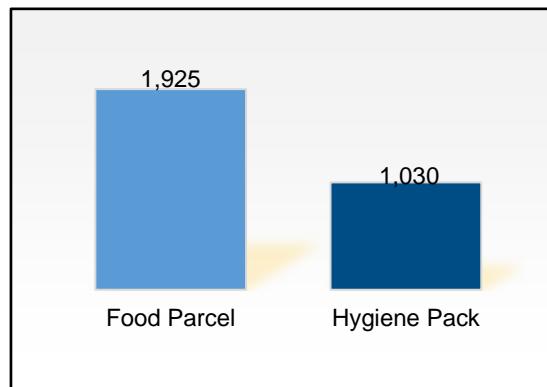
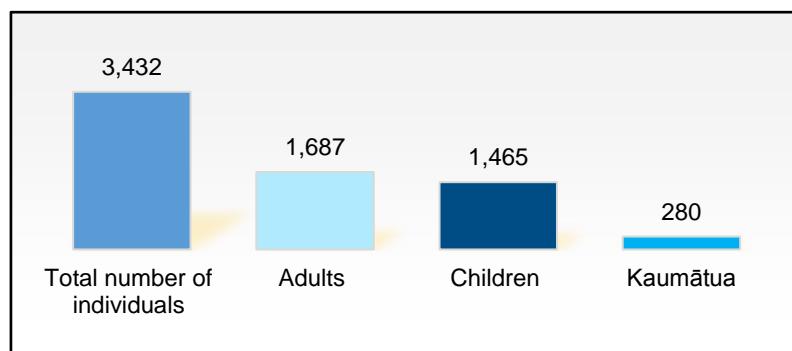


Figure 11: Shows the number of individuals support in total



The Covid-19 Response data does not provide the stories behind these numbers. The support was intense the KWS essential services team played a role in managing high crisis events and the coordinating 24 hour support. KWS were fundamental in:

- Supporting Police and emergency motel owners to descale and manage domestic violence incidents.
- Address extreme overcrowding through the provision of emergency housing.
- Work with Whānau who were registered with other services as some services did not have the capability or capacity to respond during the crisis.
- Working with property agents and landlords to secure properties to move Whānau off the streets and out of cars.
- Providing face to face counselling whilst abiding by the Government COVID regulations
- Providing services to at risk Rangatahi.
- Facilitating access to basic essentials to allow Whānau the ability to have access to all Government messaging. Whānau had no T.V's, devices internet or power to be able to understand the crisis at hand. KWS worked to access these resources for those in need.

Whānau Ora

Whānau Ora played a significant role throughout the COVID-19 response nationally. Our collective approach to the crisis contributed to the elimination of a community outbreak. KWS had 161 whānau applications for Whānau Direct. The following graphs detail who and how the whānau benefitted. This section also provides a brief of a 6 month Kaiarahi contract received through Whānau Ora in this financial year.

Whānau Direct

Figure 12: Shows the ethnicity breakdown of Whānau that received Whānau direct

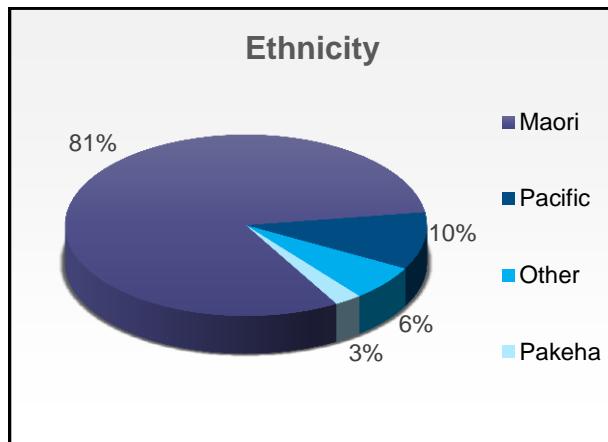


Figure 13: Shows the gender breakdown of Whānau that received Whānau Direct

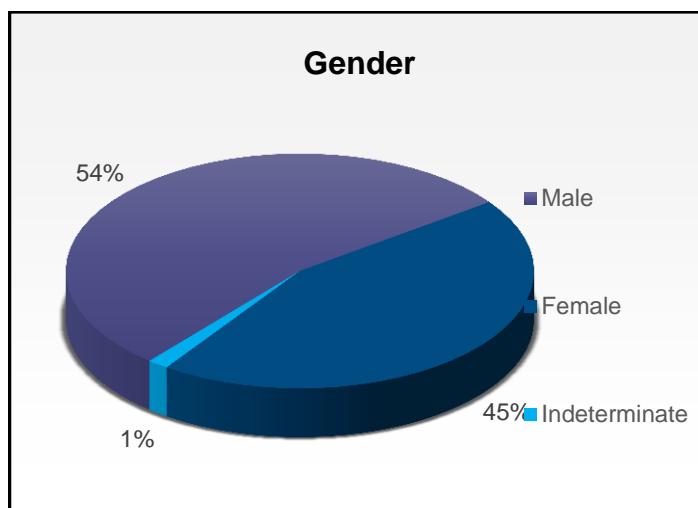


Figure 14: Shows the age breakdown of Whānau that received Whānau Direct

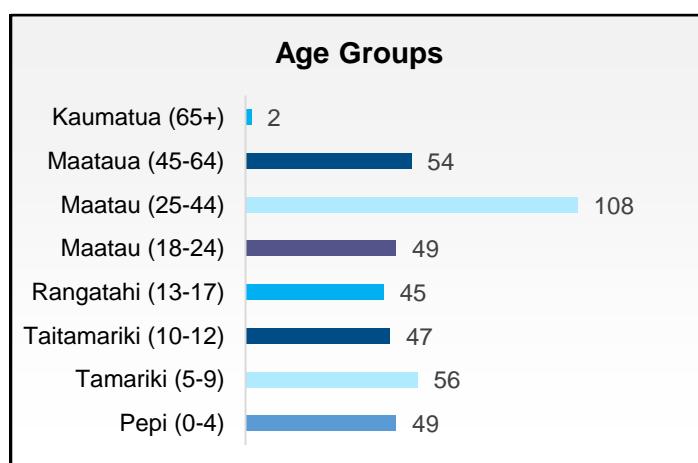


Figure 15: Provides the employment status of Whānau who received Whānau Direct. It is important to note this data alongside ethnicity data.

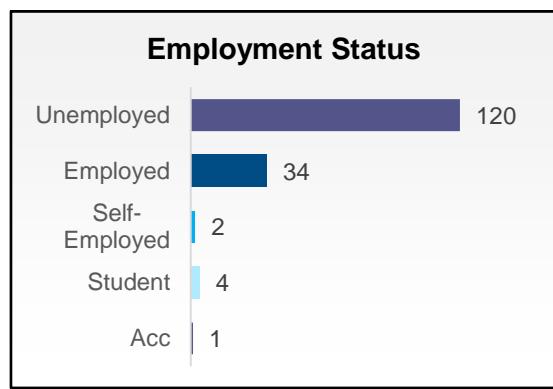


Figure 16: Shows the areas the Whānau Direct funds were directed to.

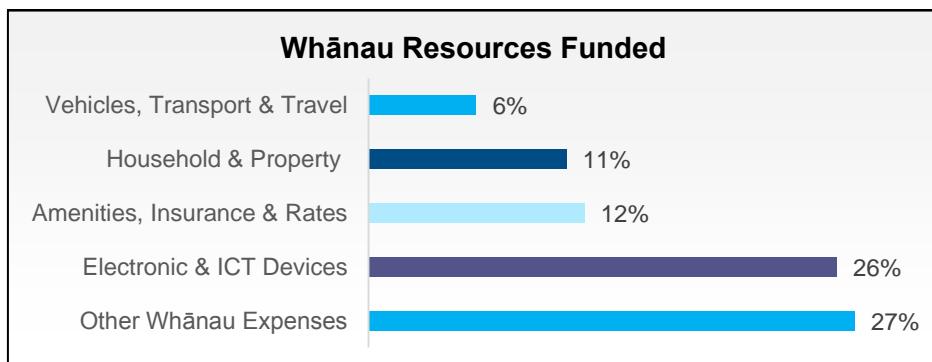
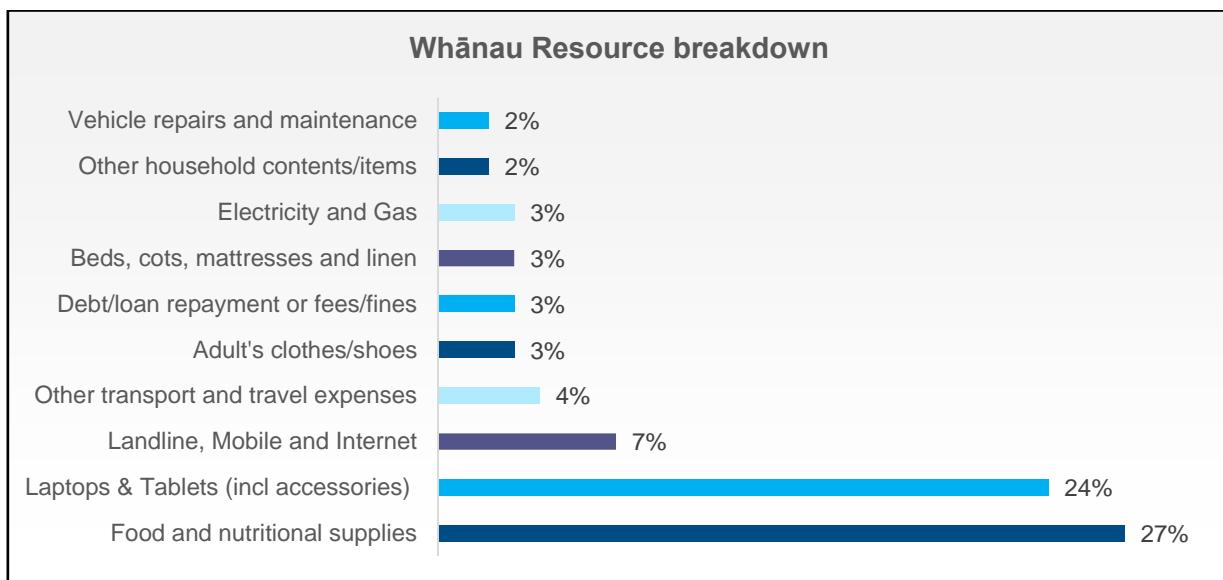


Figure 17: Shows a breakdown of the specific items across the areas (as per Fig.16) that were funded.



Kaiārahi

KWS received an additional six month Kaiārahi contract as a Whānau Ora Partner of the Wellington Whānau Ora Collective. KWS was required to support 11 whānau to achieve short term goals as directed by them. These outcomes are identified using a Whānau Ora Plan

Figure 18: Shows the various Kaiārahi outcomes.

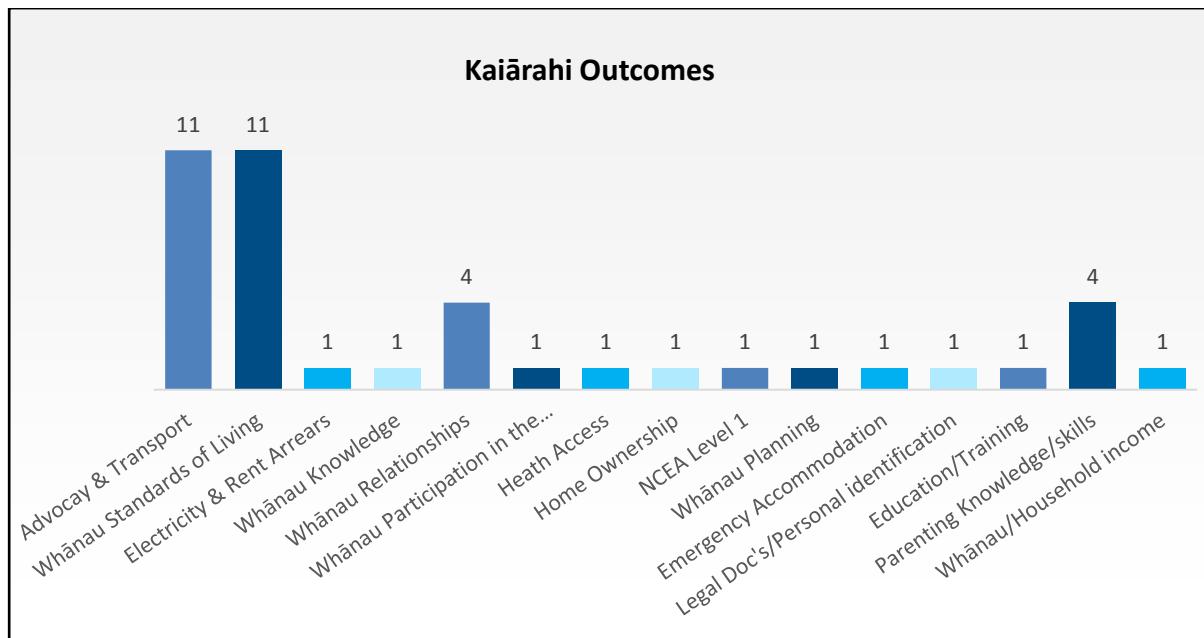


Figure 19: Shows the ethnicity breakdown of Whānau who received Kaiārahi support

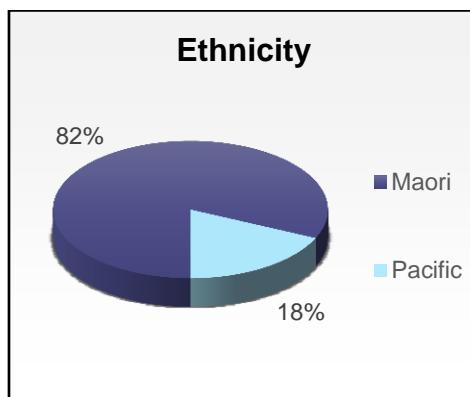
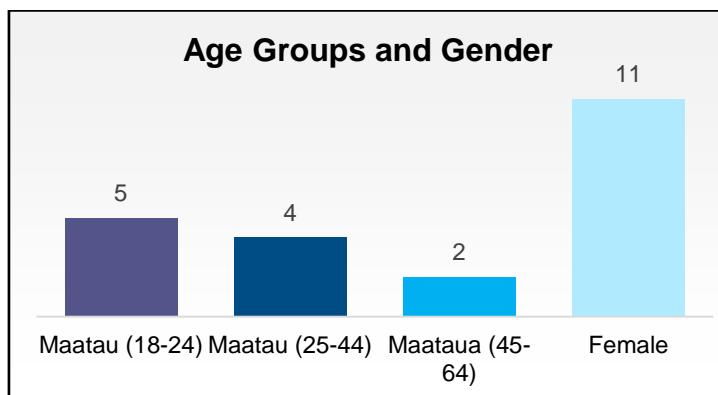


Figure 20: Shows the age and gender breakdown of Whānau who received Kaiārahi support



These statements must be read in conjunction with the notes to the performance report and the audit report

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2020

	Note	30 Jun 2020	30 Jun 2019
Revenue			
Revenue from providing goods or services	3	2,154,069	952,558
COVID-19 funding	3	87,510	-
Donations, fundraising and other similar revenue	3	36,987	-
Interest, dividends and other revenue	3	860	1,542
Total revenue		2,279,426	954,100
Expenses			
Volunteer and employee related costs	4	1,146,836	784,742
Costs related to providing goods or services	4	471,303	131,375
COVID-19 expenses	4	82,174	-
Other expenses	4	73,158	53,696
Total expenses		1,773,471	969,813
Surplus for the year	7	505,955	(15,713)

STATEMENT OF CASH FLOWS

AS AT 30 JUNE 2020

	Note	30 Jun 2020	30 Jun 2019
Cash flows from operating activities			
Receipts from providing goods or services		1,637,592	872,117
Net GST		42,699	9,813
Donations, fundraising and other similar receipts		36,987	-
Cash flows from COVID-19 activities		5,336	-
Interest, dividends and other investment receipts		860	1,542
Payments to suppliers and employees		(1,603,632)	(934,056)
Net cash flows from operating activities		119,842	(50,584)
Cash flows from investing and financing activities			
Acquisition of property, plant and equipment		(50,293)	(93,913)
Cash Flows from other investing and financing activities		-	-
Net cash flows from investing and financing activities		(50,293)	(93,913)
Net increase / (decrease) in cash		69,549	(144,497)
Cash and cash equivalents at the beginning of the year		63,052	207,549
Cash and cash equivalents at the end of the year	5	132,601	63,052

These statements must be read in conjunction with the notes to the performance report and the audit report

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Note	30 Jun 2020	30 Jun 2019
Assets			
Current assets			
Cash and cash equivalents	5	132,601	63,052
Trade and other receivables	5	674,197	157,721
Total current assets		806,798	220,773
Non current assets			
Property, plant and equipment	6	117,706	98,142
Total assets		924,504	318,915
Liabilities			
Current liabilities			
Trade and other payables	5	179,068	79,433
Total liabilities		179,068	79,433
Net assets		745,436	239,482
Equity			
Accumulated surplus		745,436	239,482
Total equity		745,436	239,482

This performance report has been approved by the Board, for and on behalf of Ngati Kahungunu ki Poneke Community Services Incorporated:

Dated: 15 February 2021

Board Member

Board Member

STATEMENT OF MOVEMENTS IN EQUITY

YEAR ENDED 30 JUNE 2020

	Accumulated surplus	Reserves	Total equity
At 1 July 2018	255,195	70,000	325,195
Loss for the year	(15,713)	-	(15,713)
Transfer from reserves	-	(70,000)	(70,000)
At 30 June 2019	239,482	-	239,482
Surplus for the year	505,955	-	505,955
At 30 June 2020	745,436	-	745,436

These statements must be read in conjunction with the notes to the performance report and the audit report

NOTES TO THE PERFORMANCE REPORT

YEAR ENDED 30 JUNE 2020

1 GENERAL

Ngati Kahungunu ki Poneke Community Services Incorporated (the entity) is an Incorporated Society under the Incorporated Societies Act 1908 that is domiciled in New Zealand.

It is also a registered charity under the Charities Act 2005.

The entity's principal activity is to provide Social and Community Services.

During the year ended 30 June 2020, there was no material change in the nature of the entity's principal activity.

This performance report was authorised for issue by the Board on 15 February 2021.

2 STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the performance report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The performance report has been prepared under the historical cost convention.

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of less than \$2,000,000. All transactions in the performance report are reported using the accrual basis of accounting.

The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The Board believes that the basis of preparation for the performance report is appropriate and the entity will be able to continue in operation for at least 12 months from the date of this statement. Accordingly, the Board believes that the classification and carrying amounts of the assets and liabilities as stated in the performance report are appropriate.

Tier 2 PBE accounting standards applied

The entity has not adopted any Tier 2 PBE Accounting Standards in the preparation of the performance report.

Changes in accounting policies

There have been no changes in the entity's accounting policies since the prior financial year.

Comparative figures

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year. Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and to achieve consistency in disclosure with current year amounts.

Goods and services tax

All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables which are stated inclusive of GST.

Operating leases

Where the entity is the lessee, the lease rentals payable on operating leases are recognised in the

statement of financial performance over the lease term.

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the lease term.

Income tax

The entity is exempt from New Zealand income tax because it is a registered charity and has fully complied with all statutory conditions for tax exemptions.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank which are stated at face value.

Trade and other receivables

Trade receivables are recognised and carried at the original invoice amount less any allowance for impairment of these receivables. An allowance for impairment of receivables is established when there is objective evidence that the amount will not be collected according to the original terms of receivables. This allowance is based on a review of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

Property, plant and equipment

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

Depreciation is calculated to allocate an asset's cost to its residual value over its estimated useful life. The residual values and useful lives of assets are reviewed, and adjusted if appropriate, at each balance sheet date.

The following depreciation rates have been adopted in line with those

permitted under the Income Tax Act 2007:

Plant and Equipment:

10% to 40%	Diminishing Value
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Motor Vehicles:

20%	Diminishing Value
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Gains and losses on disposal are determined by comparing the proceeds with the asset's carrying amount. These are included in the statement of financial performance.

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid at the reporting date.

Liabilities for wages and salaries and annual leave are recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

Grants

Grants received which do not have a "Use or Return" condition attached are recorded as revenue upon receipt. Where there have been services included in the grant that have not been provided in the current year, a reserve is raised in the equity section of the Statement of Financial Position, to provide for the future expenses expected to be incurred in carrying out the contracted services.

Grants which contain a "Use or Return" condition are treated as a Liability and transferred to revenue once funds have been spent. At 30 June 2019 the entity did not hold any funds with this clause.

Donated services

Due to the difficulty in determining value with sufficient reliability, donated services (if any) are not recognised in the performance report.

3 ANALYSIS OF REVENUE

	30 Jun 2020	30 Jun 2019
Revenue from providing goods or services		
Ministry of Housing and Urban Development - Housing	1,019,134	326,622
First and Transitional Housing		
Ministry of Social Development - Integrated Outcomes, Emergency Housing Navigator, Emergency Housing Social Services, COVID-19 and Whanau Resilience	580,813	351,177
Oranga Tamariki - Transition to Adulthood	312,486	30,793
Wellington City Council	125,000	98,865
Te Puni Kokiri	73,778	38,310
Whanau Ora	39,622	-
Boys and Girls Institute	3,236	1,400
Conditional Grants (from prior year reserves)	-	70,000
Grant - NZ Lottery Grants Board	-	35,000
Other Income	-	391
	2,154,069	952,558
COVID-19 Funding		
COVID-19 funding	87,510	-
	87,510	-
Interest, dividends and other revenue		
Interest	860	1,542
	860	1,542
Donations, fundraising and other similar revenue		
Wellington Community Trust grant	26,087	-
Donations and other grants	10,900	-
	36,987	-

4 ANALYSIS OF EXPENSES

	30 Jun 2020	30 Jun 2019
Volunteer and employee related costs		
Salaries and employee related costs	1,137,572	783,266
Board costs	9,264	1,476
	1,146,836	784,742
Costs related to providing goods or services		
Transitional Housing expenses	153,700	-
Contractor	86,497	3,331
Rent - Building	55,375	22,857
Housing First expenses	28,369	-
Motor Vehicle expenses	20,306	15,811
Computer Support	18,483	19,898
Rent - Leased Carparks	15,600	5,018
Insurance	15,351	5,571
Telephone and Internet	12,931	9,443
Travel and Accommodation	11,514	6,748
Office Expenses	11,000	4,585
Programmes and Projects	8,720	6,151
Meeting costs	8,378	5,658
Printing and Stationery	6,176	4,133
ACC	6,018	1,743
Light, Power, Heating	4,141	1,258
Other expenses	2,845	-
I Payroll Service Fee	2,486	1,278

Cleaning and Waste Removal	1,591	1,470
Staff training and development	1,231	10,411
Xero	540	307
Office Relocation costs	51	4,028
Uniforms	-	1,340
Recruitment	-	336
	471,303	131,375

COVID-19 expenses

COVID-19 - food and supplies	73,097	-
COVID-19 - IT and phone support	5,027	-
COVID-19 - power	2,800	-
COVID-19 - vehicles	1,250	-
	82,174	-

Other expenses

Depreciation	30,729	8,889
Equipment purchased (low value items)	14,027	5,408
Accounting services	11,507	7,000
Conference expenses	6,291	7,400
Other Expenses	3,550	5,037
TPK Scholarships	2,772	-
Koha Given	1,719	2,449
Networking and other events	1,235	2,250
Compliance	779	3,313
Bank fees	282	83
Memberships	267	1,434
Loss on sale of fixed assets	-	10,433
	73,158	53,696

5 ANALYSIS OF ASSETS AND LIABILITIES

	30 Jun 2020	30 Jun 2019
Cash and cash equivalents		
Current accounts	132,601	63,052
	132,601	63,052
Trade and other receivables		
Accounts receivable	561,691	156,821
Whanau Direct - reimbursement receivable	77,676	-
Ministry of Social Development and Oranga Tamariki contract income due at year end	32,530	-
Prepayments and other receivables	2,300	900
	674,197	157,721
Trade and other payables		
GST payable	77,058	34,359
Accrued leave and other employee costs	50,344	26,599
Accounts payable and accrued expenses	51,666	18,475
	179,068	79,433

6 PROPERTY, PLANT AND EQUIPMENT

2020	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Vehicles	71,983	27,278	-	16,546	82,715
Plant and equipment	26,159	23,015	-	14,183	34,991
	98,142	50,293	-	30,729	117,706

2019	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Vehicles	10,066	76,512	12,113	2,482	71,983
Plant and equipment	13,485	21,619	2,538	6,407	26,159
	23,551	98,131	14,651	8,889	98,142

7 RESERVES

There were no reserves as at balance date. (2019: \$Nil)

8 COMMITMENTS AND CONTINGENCIES

Commitments

Total commitments for future lease rental agreements which have not been provided for in the performance report are as follows:

	30 Jun 2020	30 Jun 2019
Office lease commitments		
Within 1 year	55,000	55,000
Between 1 to 5 years	41,250	96,250
	<hr/> 96,250	<hr/> 151,250
Transitional housing lease commitments		
Within 1 year	200,693	-
Between 1 to 5 years	15,210	-
	<hr/> 215,903	<hr/> -
Total commitments	312,153	151,250

Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date. (2019: \$Nil)

9 RELATED PARTY DISCLOSURES

There were no transactions involving related parties during the financial year. (2019: \$Nil)

10 EVENTS AFTER BALANCE DATE

No events occurred after the balance date that would have a material impact on the performance report. (2019: \$Nil)