

Te Hau Āwhiowhio ō Otangarei Trust

Annual Report



Te piki ō te ora, tērā te tupu ō te rākau
With improved wellbeing, the tree will grow

Whakatauki

“Ēhara taku toa he toa takitahi,
Ēngari he toa takitini”
(Na Ta Kīngi Matutaera Īhaka)

My success should not
be bestowed on me alone,
As it was not individual success
but success of a collective.

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Te Hau Āwhiowhio ō Otangarei Trust evolved from a merger in 2014 between two founding members of Te Hau Āwhiowhio ō Otangarei Whānau Ora Collective – Otangarei Trust and Te Puawaitanga ō Otangarei Healthcare Centre. The merger was planned as part of the Collective outcomes to integrate contracts and services for the benefit of whānau and community.

chairperson's report

TĒNĀ KOUTOU KATOĀ, IT HAS CERTAINLY BEEN AN INTERESTING YEAR FILLED WITH UPS, DOWNS, CHALLENGES, OPPORTUNITIES, GROWTH AND LEARNINGS.

The highlight for the financial year has been the completion of Ngā Whare Hāpainga, the Trust's papakāinga build which provides transitional housing for families before they move on to sustainable accommodation.

In February when the Hon. Nanaia Mahuta in her then-capacity as Associate Minister of Housing officially launched the papakāinga, she also brought with her very welcome news of government funding for Otangarei Papakāinga Ltd. (OPL) of \$450,000 from Te Puni Kōkiri and \$431,241 from the Ministry of Housing and Urban Development.

OPL had contributed \$50,000 and Te Hau Āwhiowhio ō Otangarei Trust provided a loan of up to \$200,000. We are grateful to the Crown, sponsors, partners, community and supporters who helped us achieve this exciting milestone.

The papakāinga now inserts us firmly into high level conversations about the future of Otangarei and will ensure our voice is heard and that we're not dealt something we're not a part of.

Covid-19 certainly provided the opportunity for the Trust and OPL to lead in taking care of the community during the pandemic. During the Covid-19 lockdown, the Trust partnered with Whānau Ora Commissioning Agency, packing and distributing kai and hygiene packs, not just to Otangarei whānau but across Te Tai Tokerau. I want to thank our kaimahi who received, packed and delivered thousands of packs – your support truly encouraged and lifted whānau resilience through Covid-19, and showed them they were not alone.

Te Hau Āwhiowhio ō Otangarei Trust has credibility with whānau and key stakeholders as we continue to be action focused with local issues at the centre of what we do. The Trust's leadership and Board trustees have enjoyed regular participation in all local community events and look forward to continuing this engagement.

The organisation has grown considerably this year with staff and skill set, and we finished the reporting year in a favourable financial position.

I acknowledge the Board for their support of the important work of this organisation; Martin Kaipo, CEO and Janine Kaipo, Kaiwhakahaere Rauemi for leading the way in this whakaaro, and passionate kaimahi who fulfil this important kaupapa every day.

Despite the hurdles, there is a great deal to be proud of this year.

Ngā manaakitanga



Te Rōpu Poa
Chairperson



chief executive officer's report

TĒNĀ KOUTOU KĀTOA, WELCOME TO THE ANNUAL GENERAL MEETING OF TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST FOR 2019/2020.

This reporting year, as in past years, this organisation has proven its resilience. Despite the challenges, and often because of them, we've seen our services innovate, grow and evolve under new and difficult conditions.

We are a new service in the papakāinga space and some of the biggest learnings were due to Covid-19 laws restricting the ability of landlords to exit or make accountable those tenants who abused the hospitality of resources provided by the Trust.

The Otangarei Papakāinga transitional housing has had the best turnaround of putting our emergency whānau into social housing, and with private rental a turnaround of up to 80 percent placement is nothing short of amazing, and a credit to a great housing team.

Our engagement and negotiations with Ministry of Social Development, Ministry of Housing and Urban Development, Te Puni Kōkiri and other potential interested parties around stage three of the housing are continuing.

We launched our transitional residential home at 17 Holmes Ave for young people leaving state care transitioning into adulthood. These young people are provided with total wraparound services.

In November, the Trust along with Ngāti Hine Health, Te Uri O Hau and He Iwi Kotahi Tātou Trust formed the Taitimu Taipari Collective-Hononga to engage and sign an accord with Oranga Tamariki around section 7AA of the Oranga Tamariki Act, which sets out to reduce disparities among Māori tamariki in care and transitioning out of care.

Having the ability to operate as an essential service during Covid-19 gave ministries and communities the confidence to further invest in the health and social sector.

We are looking at leasing premises in central Whangārei to accommodate our 50+ strong team and provide health and social services to more communities. We are designing the space as a Whānau Ora health and social centre; a flagship with our home base still in Otangarei.

Another opportunity is the redevelopment of Otangarei which is targeting the intensification in volume of Kāinga Ora's housing stock by 80 – 100 percent which will also require infrastructure of the shopping centre and other amenities. This is currently in the discussion stage but is a real possibility for a five-year plan.

As Kaitiaki of Otangarei/Whangārei, we continue to explore every opportunity to market and promote the services that the organisation has to offer in transitioning whānau into wellness. Achieving outcomes in a challenging environment requires commitment, passion and perseverance. I want to acknowledge our Board for their governance and vision for this organisation, and our Kaiwhakahaere Rauemi/Operations Manager and kaimahi whose commitment to whānau and community makes a difference and provides better outcomes, every day.

Mauri Ora



Martin Kaipo
Chief Executive
Officer





board of trustees

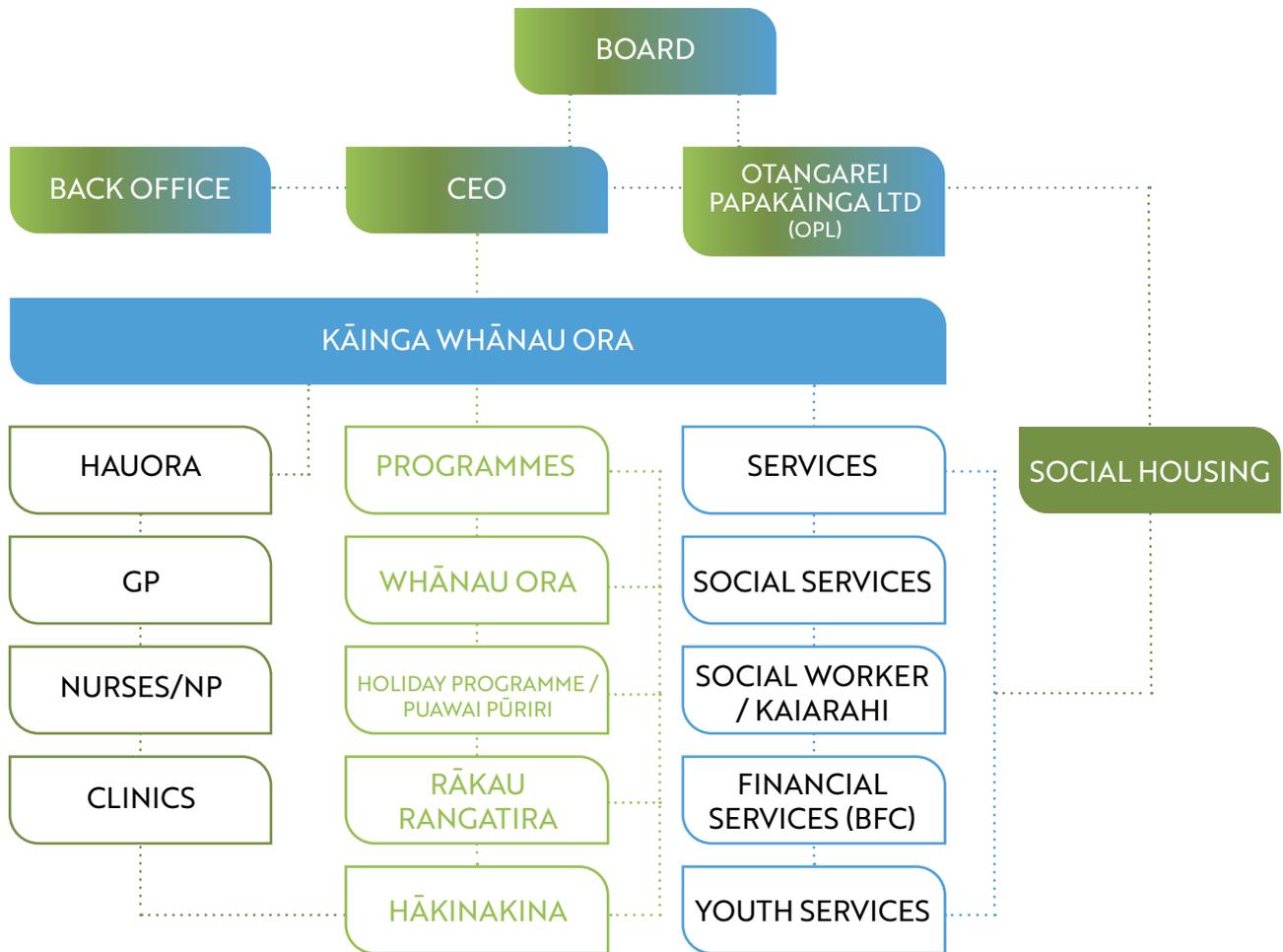
Te Rōpu Poa.....	Chairperson Trustee
Martin Kaipo.....	Ex-Officio CEO
Judy Baker.....	Trustee
Kim Tito.....	Trustee
Derek Whitehead.....	Trustee
James Nair.....	Trustee
Dianne Te Nana.....	Trustee
Megan Wills.....	Trustee
Nola Sooner.....	Board Secretary

governance warranty

In keeping with Te Hau Āwhiowhio ō Otangarei Trust's best practice requirement, the Trustees confirm that:

- appropriate systems and processes are in place to support good governance of the organisation, and
- that those systems and processes are regularly monitored and reviewed to align with the new entity going forward.

organisational structure



Trust CEO, Martin Kaipo (Photo: Marc Daalder, Newsroom)



competitive advantage

TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST IS A NON-GOVERNMENT ORGANISATION PROVIDING HEALTH, JUSTICE AND SOCIAL SERVICES, AND IS A MEMBER OF A WHĀNAU ORA COLLECTIVE.

It is a kaupapa Māori organisation known for being innovative, inclusive, following through with commitments and taking a Whānau Ora and Tikanga Māori approach.

Te Hau Āwhiowhio ō Otangarei Trust delivers on contracts with funders from the Ministry of Social Development, Ministry of Health, Te Puni Kōkiri, Ministry of Education, Northland District Health Board and Mahitahi Hauora PHE (Primary Health Entity). We also whānaunga with New Zealand Police and Housing New Zealand. We have additional operational contracts with Oranga Tamariki, Ngāti Hine Health Trust, Te Puni Kōkiri, and Whangārei District Council.



growth plan

FOR THE GROWTH OF THE ORGANISATION, TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST HAS INTEGRATED AND INTER-CONNECTED THE CURRENT SERVICES TO ENABLE GROWTH OPPORTUNITIES ACROSS ALL SERVICES, PARTICULARLY IN MĀORI MENTAL HEALTH, YOUTH JUSTICE, SOCIAL HOUSING, HAUORA, AND SOCIAL AND WHĀNAU WELLBEING.

The strategic intent of Te Hau Āwhiowhio ō Otangarei Trust is outlined in the following outcomes:

Mā te whānau tō rātou ake waka e hoe
Whānau determine their own direction and destiny.

Mā te oranga ka anga whakaua te whānau
Whānau are thriving, healthy and contributing to social wellness.

Mā te tautoko a ngā kaitātaki ka tū pakari te hāpori

With vibrant community leadership, whānau will thrive with confidence.

Kāinga Whānau Ora

The Trust seeks to reinstate the traditional structure of community by supporting and growing social kinships and economic wealth.

At the official launch of Otangarei Papakāinga Ltd's transitional housing complex Ngā Whare Hāpainga, Board Chair Te Rōpu Poo, the Hon. Nanaia Mahuta, and Trust Kaiwhakahaere Rauemi/Operations Manager Janine Kaipo.

vision, mission, values and guiding principles



our vision

Proactive, proud
and prosperous
whānau enhancing
wellness together.



our mission

Real, responsive,
reciprocal relationships
to elevate whānau
and communities.



our values

Whānaungatanga
Kinship, relationships,
sense of belonging

Manaakitanga
Hospitality, showing
respect and generosity

Mana Motuhake
Autonomy,
self-determination,
control over one's destiny

Kotahitanga
Unity, collective action
to common purpose for
common good



our principles

(Derived from kōrero by Associate Professor Mānuka Hēnare (2014) in He Korunga o ngā Tikanga: Pluralism Ethics – Matrix of Ethics, which is based on a philosophy of tika (search for the truth of things).

Kawa Atua
Principles from the Atua (Gods)

Tikanga Tangata
Principles and ethics developed by Tangata (Man)

Ritenga
Forms of behavior and cultural practice that reinforce kawa and tikanga (custom and protocol)

strategic plan 2025

WE ARE NOW FIVE YEARS INTO OUR 10-YEAR STRATEGIC PLAN. DEVELOPED IN 2015 TO GUIDE US TOWARDS 2025, THE STRATEGIC PLAN IS A LIVING, WORKING DOCUMENT THAT ENSURES WE UPHOLD OUR VISION, MISSION AND VALUES. IT TALKS ABOUT WHAT WE WANT TO ACHIEVE, HOW WE AIM TO ACHIEVE IT AND THEN WHAT WE EXPECT TO HAPPEN.

STRATEGIC PLAN 2025



strategic priorities

In 2015 the Board determined five strategic priority areas for the next five years. We will be reviewing these priority areas this coming year.

- 1. Emerging Rangatira:**
Employed, self-employed whānau, multi-skilled workforce
- 2. Tamariki are flourishing:**
Whānau assisting whānau, increased business capacity
- 3. Kinship and economic structures are rebuilt:**
Kawa, tikanga, ritenga set, value proposition
- 4. Community research informs policy:**
Pūriri, Ngahere, Poutama frameworks validated, new business opportunities
- 5. IT and other systems match service provision:**
Setting trends across the sectors; managing paradoxes; proactive and accountable leadership at all levels.



The Hauora team, team-building with pottery.

goals

We aim to:

1. Develop and maintain strong functioning leadership at governance and management levels.
2. Develop and implement systems, programmes and services to make sure whānau experience a seamless service.
3. Implement and facilitate a staged approach to the integration of infrastructure and IT across the organisation.
4. Implement and grow Kāinga Whānau Ora across the organisation.
5. Develop new business opportunities such as:
 - a. Social housing, social enterprise
 - b. Kaupapa Māori Mental Health Services
 - c. Address the organisation's structural change:
 - i. Services
 - ii. Succession
 - iii. Ownership.





covid-19 response

TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST QUICKLY MOBILISED RESOURCES TO SUPPORT WHĀNAU, SERVICE USERS AND PATIENTS DURING THE COVID-19 LOCKDOWN AND ALERT LEVEL RESTRICTIONS. OUR TEAMS ADAPTED TO NEW SITUATIONS SWIFTLY AND WITH AGILITY AND INGENUITY TO ENSURE OUR COMMUNITY WAS SUPPORTED.

Our initial concern during lockdown was ensuring high risk individuals, kaumātua and kuia, hapū māmā and those with health problems, had the basics of food and hygiene products. We also focused on the most vulnerable whānau in our wider community – those with high density living, large families with small houses, and multiple generations living together. We received hundreds of registrations for kai and care packs, and over the course of the lockdown were able to help communities in Raumanga, Tikipunga, Otangarei, Onerāhi, Hikurangi and Central Whangārei.

A core group of kaimahi were still physically working at the Trust office during the lockdown. This was useful when the Whānau Ora Collective nominated the Trust as the distribution centre for the Whānau Ora-funded care boxes for our high needs whānau across Te Tai Tokerau.

With support from Whānau Ora Commissioning Agency (WOCA) we were able to support hundreds

of whānau across Te Tai Tokerau with kai and hygiene items. Our kaimahi were on hand to receive, assemble, package, and distribute goods, in collaboration with Ngāti Hine Health Trust, Te Hau Ora O Ngāpuhi and Kia Ora Ngatiwai.

During this time, we became aware of several at-risk people who were alone, isolated and lonely, and who without our deliveries, would have had no one to check on them. We also discovered six members of our community who had cancer and whose care services had stopped. They had no food and were unable to leave the house to get supplies. The Covid-19 lockdown and restrictions left vulnerable people feeling anxious and scared, and highlighted a real problem around lack of communication and contact when it comes to people dealing with terminal illness in the community.

Covid-19 called attention to the need for innovation, rigorous planning and robust systems, as well as doing the mahi.



Changes to our processes included:

- Phone or video hauora consultations rather than in person.
- Set up an 0800 number to make it easier and more affordable for people to contact us.
- Increased website updates and social media posts to provide timely and relevant information.
- A more robust system to monitor and report on KPIs to track performance.
- Conducted regular progress checks to ensure we were meeting contractual obligations.
- Increased communication with funders and contractors and extended reporting periods where necessary.
- Encouraged stakeholder feedback.



Hygiene pack





kāinga ora ō otangarei – regeneration

THE KĀINGA ORA Ō OTANGAREI URBAN REGENERATION PROGRAMME BUILDS ON AND EXPANDS THE 2014 OTANGAREI VILLAGE PLAN. THE PROGRAMME SEEKS TO CREATE AN ENVIRONMENT FOR CHANGE BY TRANSFORMING HOW ORGANISATIONS AND THE COMMUNITY WORK TOGETHER TO ACHIEVE REGENERATION IN OTANGAREI.

The broad intent of Kāinga Ora ō Otangarei is to deliver a range of projects that build on and enhance the physical and people assets of the community; connecting social, health and economic initiatives to create a community where people are connected, participating and active.

Despite challenging circumstances in 2020 Kāinga Ora ō Otangarei has continued to build on its strategic plan. In collaboration with agencies and community many key tasks, goals and aspirations towards advancing the social and economic wellbeing of Otangarei whānau have been achieved, including:

- Continued support of a strong governance group with strategic partners who share our mission and can enable the workstreams.
- Continued agency support to deliver on strategic projects.
- Successful completion of most of the current work programme activity.
- Social Housing Strategy developed to support whānau to build pride of place in Otangarei.
- Launch of new Transitional Housing Services in collaboration with key strategic partners and community.
- Stimulating conversations with community groups and whānau as to how we can work together to achieve community development within Otangarei.
- Ongoing facility upgrades and maintenance.
- Strong social support and wellness; through the nationwide lockdown our staff were essential workers, which ensured whānau continued to be supported through those challenging times.

pro-active, proud and prosperous whānau in otangarei

WHAKANGAO I TE WHĀNAU ORA

Whānau investment

- Improve social wellbeing and wellness
- Support and grow social kinships.

TŌNUITANGA

Prosperity

- Advance the economic wellbeing of whānau
- Increase housing choices
- Strengthen community capacity and assets.

WHAKARAUORA Ā HĀPORI

Community Revitalisation

- Rejuvenate and revitalise the community (physical, cultural, environmental and social)
- Create a strong sense of belonging, connection and pride.



Tamariki in the art tent at E Tū Otangarei, November 2019.



hauora

Te Hau Awhiwhio ō Otangarei Hauora Clinic continues to be a nurse led practice, with the support of an amazing GP, Dr Judith Russell, who also provides clinical mentorship and advocacy for Nurse Practitioners, Registered Nurses and the wider team. Our work with tangata whaiora/whānau to ensure they have access to wraparound services often requires us to be creative and innovative to reduce inequities in access in all areas of health and Whānau Ora.



Covid PPE the Hauora way.

covid-19 response

The Hauora team quickly adapted to the Covid-19 alert level lockdown rules, organising 'work bubbles' and introducing remote learning where possible. The safety of both patients and staff remained our priority, with new processes including a drive-through flu vaccination clinic, visual physical and mental/hinengaro safety communication on the website, video or phone consultations, triaging at the clinic's front door, one patient allowed in at a time and face-to-face time shortened. The furniture in the clinic was minimised with cleaning between consultations.

We provided screening for Covid-19, in a well-ventilated area with robust infection control processes in place. The team will continue to plan and review systems and processes for a Covid-19 world, ensuring the elderly are safely cared for, and working to complete vaccinations for children and flu vaccinations for high-risk patients as we await a Covid vaccine.

wai 2575

Initiated in November 2016, the Waitangi Tribunal Health Services and Outcomes Inquiry (Wai 2575) has been hearing claims concerning grievances relating to health services and outcomes of national significance for Māori.

A key issue is the 25 percent pay disparity between nurses working for Māori health providers and nurses working at district health boards. Nurse Practitioner Margaret Hand sits on the Board of the New Zealand Nurses Organisation (NZNO) and presented to the Waitangi Tribunal in 2018, on behalf of Te Tai Tokerau NZNO Māori nurses.

NZNO Kaiwhakahaere, Kerri Nuku, represented the Māori nurses' claim in the health inquiry and has taken the grievance to the United Nations.

The newly launched Whakamaua: Māori Health Action Plan 2020-2025 has a strong focus on the Māori health workforce and development of the Māori health sector.

kaupapa māori hospital ward visit

We were hosted with a pōwhiri by Tauranga Hospital's Kaupapa Māori Ward (Ward 2A) when we visited to scope ideas. The Kaupapa Ward was established in 1990 to meet the clinical and cultural needs of Māori patients. It's the only one of its kind in New Zealand, has clinically trained staff and can also provide access to Te Reo and tīkanga best practice.



Left; Minnie Cotton (RN), centre- Charlee Kaiipo (Practise Manager), Quinton Bush (Contracts and Reporting Manager), Margaret Hand (NP) and Kaupapa Māori Ward Manager Anna Maria Watene.

Indigenous Nurse Aotearoa Conference 2019

Linda Mahika, Tiechar Hill and Margaret Hand were among 300 Māori nurses from around the country who attended the Indigenous Nurses Aotearoa Conference 2019 in Auckland. Themed 'Raising an Army of Māori Nurses' from the words of Sir Āpirana Ngata in 1900, speakers from across the health, Māori development and political spectrum spoke on key issues including the Wai 2575 inquiry and the Waitangi Tribunal's recommendations calling for a complete redesign of New Zealand's primary health system to better meet the needs of Māori.

At the conference Tiechar received a certificate of merit from the NZNO for her dedication to NZNO Māori Nurses.



Tiechar Hill.

Training

Our Nurses and Nurse Practitioners have continued to advance their professional competencies this year. Not only does this help our team to fulfil their scope of practice; our community can also be assured they are receiving excellent standards of care.



Linda Mahika, left, celebrating her prescribing qualification alongside mentor Margerita Bartlett, Nurse Practitioner.

Further Education

All our nurses undertake further education with post graduate study as well as local courses to update their current knowledge and skills e.g. CPR, vaccinations biannually. They also take on study that aligns with advancing knowledge and practice and follows a set pathway to Designated Prescriber then the Nurse Practitioner pathway.

Authorised And Designated Prescribers

Nurse Practitioners (NPs) who are Authorised Prescribers (AP) can prescribe any prescription medicine.

Advanced Registered Nurse Linda Mahika did her Designated Prescriber in 2019; one of the first two Māori nurses in Northland to do so. After submitting her portfolio to the Nursing Council of New Zealand (NCNZ) in February, Linda is on 12 months' supervision with her clinical mentor, Nurse Practitioner Margerita Bartlett. At the end of that period, Linda will submit evidence of prescribing, and supervision will be removed from her Annual Practising Certificate (APC).

This year Registered Nurse (RN) Minnie Cotton started her designated prescribing pathway and has submitted her portfolio to NCNZ.

A Designated Prescriber can prescribe medicines within primary health and speciality teams from a range of approximately 200 plus medicines, whilst working within a multidisciplinary team. This means Linda can now assess patients within her scope of practice, and prescribe, whereas previously she had to wait for a NP or GP to review her recommendations, repeat the consultation, and then decide treatment.

With Linda's designation to prescribe it has shortened the waiting time for patients to receive medication to improve their health and wellbeing, and supports the NP and GPs case loads.

standing orders

Through the Medication Management Governance Group (MMGG) which consists of pharmacists, nurse practitioners, a doctor and nurses, we have continued to make a difference to patients with designated or approved prescription of timely medications through Medication Practitioner Supply Orders, also known as 'standing orders'.

Standing orders have been slowly implemented across Northland as part of the partnership to the Treaty of Waitangi and to provide equity. Access to timely medications in communities with high needs and poverty can prevent chronic illness or readmission to hospital. The Hauora Clinic purchases what medications they can afford to reduce the barriers for patients/whānau.

social services and programmes

THE SOCIAL SERVICES TEAM CONSISTS OF FOUR SOCIAL WORKERS, BUDGETING ADVISORS, A TEAM OF KAIARAHĪ, A PASSPORT TO LIFE FACILITATOR AND THE RĀKAU RANGATIRA PROGRAMME TEAM. THIS YEAR SOCIAL SERVICES AND PROGRAMMES MOVED INTO A NEW SPACE WITH ALL SERVICES UNDER ONE ROOF. THIS HAS SEEN A MORE EFFECTIVE, COLLABORATIVE APPROACH TO SUPPORTING WHĀNAU.

There is growing demand for service delivery to other communities like Raumanga and Onerahi, so to provide services to more people and accommodate around 50 staff the Trust has decided to centralise the health and social services and is working on securing the lease of a building at the corner of Water and Vine Streets.

This year has been trying for kaimahi and services nationwide. Covid-19 required us to think outside the square when connecting, supporting and maintaining relationships with whānau and other services.

gaps and increased needs identified

During the lockdown and alert level restrictions we identified many gaps, including individuals not meeting contractual criteria yet still requiring support. This included Young Persons through Oranga Tamariki (the Ministry) or self-referrals, and referrals from secondary schools needing support with high risk rangatahi and their whānau.

Homelessness has increased with more whānau living in overcrowded spaces, in vehicles and some in tents on their whenua. Therefore, the progress with the transitional housing for whānau and those transitioning from care to independence has been a blessing for some.

However, we have seen the increase of stress on whānau due to Covid-19 which had a domino effect of increased family harm, more requests for kai, financial burdens and negative behaviours from tamariki.

Our kaimahi and services continue to address the needs and meet the demands that come our way.



At the opening of the Papakāinga.

whakakoha rangatiratanga

When staff returned to work and back into the community after lockdown we held a day of team building to thank them for working remotely or under unusual conditions, and to give everyone a chance to reconnect as whānau of the Trust. Staff wellbeing is always a priority of the Trust and this is reflected in the efforts to ensure our kaimahi have all the resources and supports they need to do their day-to-day work.



De-escalation training.



De-escalation training.

professional development

Staff have continued to upskill this year as part of their Professional Development Agreements to achieve objectives associated with their job descriptions, and to meet the demands of whānau and community.

Training opportunities have increased with kaimahi participating in a range of essential workshops including de-escalation, and Neuro-development and Suicide Prevention for Māori. We continue to look at innovative ways to engage and communicate with whānau and technology plays a huge part in this; however, we cannot forget the basics of kanohi ki te kanohi communication.

workshops

The Trust continues to offer workshops to educate, inform and empower our whānau to increase their self-stability and self-worth, and to break harmful 'generational cycles'.



Te Reo wānanga.



Planter and seedlings workshop.

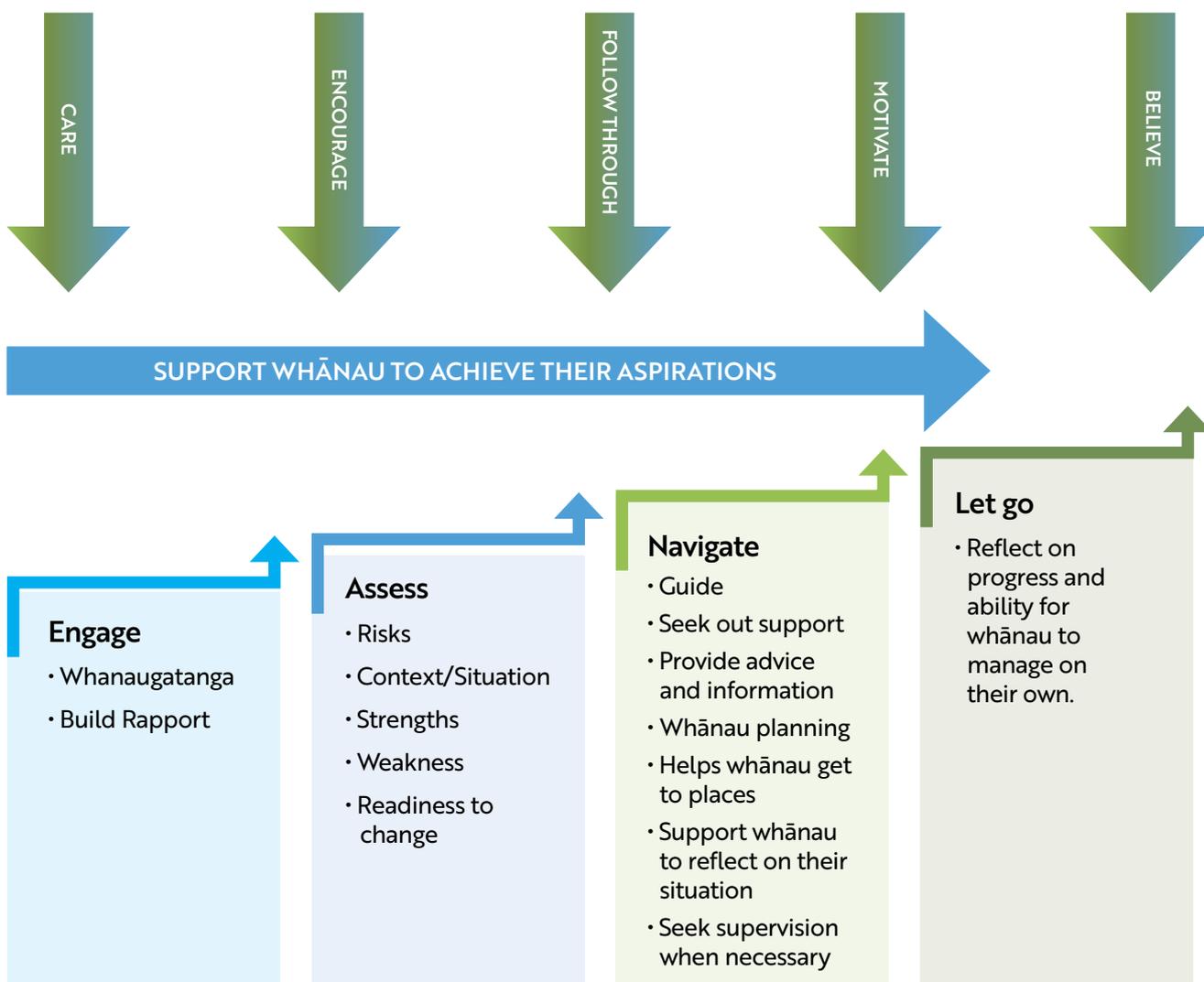
ngā roopu ō whānau ora me ngā rākau rangatira

The Whānau Ora team comprises of the Kaiārahi and Rākau Rangatira teams. Their approach is grounded in tikanga Māori, using a strength-based philosophy which focuses on whānau resilience, whānau capacity and whānau capability leading to whānau transformation.

kaiārahi

The kaiārahi (navigators) are the Māori workforce from Whānau Ora collectives. They support whānau to access the right services at the right time to assist them towards achieving their dreams and aspirations utilising the **PATH (Planning Alternative Tomorrows with Hope)** planning tool. All whānau have whānau plans and have reported positive progress.

The navigational approach undertaken by the kaiārahi is underpinned by relationship building. Trusting and solid relationships are necessary to effectively work with whānau in a way that enables them to take the lead in their own transformation.



rākau rangatira

Rākau Rangatira is a kaupapa Māori membership programme that recruits members primarily who live in Otangarei, have lived experiences of mental health and/or addiction issues and are receiving a benefit. The focus of Rākau Rangatira is to contribute towards the outcomes of getting and staying well, finding a job or career, and having a happy, healthy home.

The team is made up of one kairaranga (weaver) and two kaiwhanake whānau (member peer support), with the support and advice of a tangata whaiora (consumer advisor).

The programme consists of aspirational PATH planning, member led and identified activities, new experiences and opportunities, Māori inspirational, cultural and clinical interventions and education at individual and group levels.

case study

The situation:

A grandmother who recently lost her husband, had large student debt and issues of suicidal ideation, grief and depression. Her adult son was incarcerated and her daughter had antenatal depression. This grandmother is now the primary caregiver of her three moko.

What did we do?

With the support of the kaiārahi, Rākau Rangatira and Social Services, this grandmother was able to address her immediate concerns and needs, advocate with government agencies, explore tertiary options and set aspirational goals. She attends the programme of activities through Rākau Rangatira with other participants and continues to have one-to-one sessions with the kaimahi in the teams.

What difference did it make?

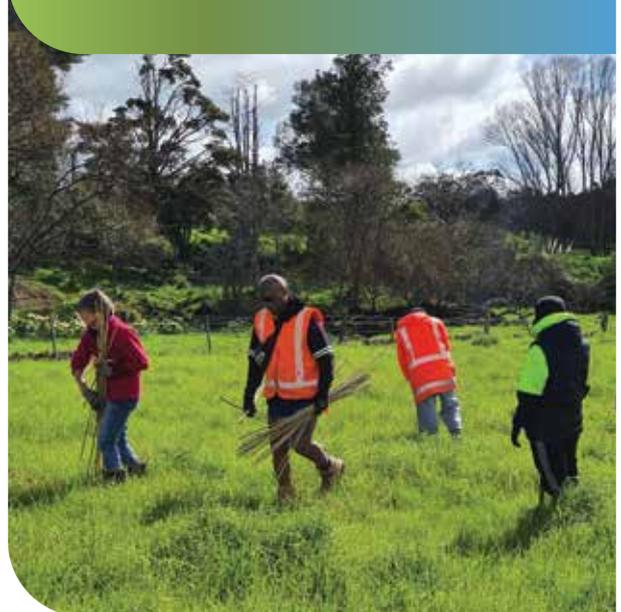
The grandmother completed a PATH plan; her goals included studying, being more involved and socialising in the community, and doing voluntary work. She has sorted her student debt, put in place legal supports for caring for her grandchildren, been accepted on a Social Services course and has become a volunteer netball coach. She has made friends and socialises especially with other members of Rākau Rangatira, and continues to attend the programme and support other members. She no longer has thoughts of suicide and is focused on her own wellbeing and moving forward.



A PATH Plan.

redeployment package

In July 2020 Whangārei District Council's Parks and Recreation department engaged the Rākau Rangatira programme through the Trust to redeploy a 12-strong workforce whose jobs or employment opportunities had been impacted by Covid-19. This strategic relationship will be included in the Trust's 2020/2021 annual report.



supportive interventions

Rākau Rangatira were privileged to have Shane White and Elaine Ngamu doing Patua te Ngangara; a Pro-Whānau initiative against P, and the Pene Recovery Whānau sharing their journey from rangatahi to kaumātua perspectives working with and presenting to our members and community. These proved to be informative and inspiring interventions for whānau.



Marcelle Kaipo, Pou Hākinakina, and Anaru Kaipo, MC for the Sports Awards.



Trophies and awards.

#hākinakina

Since launching the #Hākinakina Champions Programme in 2015 we have supported 270 tamariki through the programme.

With an overarching objective to teach our tamariki strong work ethics within a kaupapa Māori model of practice, with sport as the motivating tool, we have continued to see participants from all backgrounds exceed and excel in education and sport.

This reporting year, we had participants in rugby, rugby league, netball, waka ama, basketball, touch and surfing. All the sporting codes are represented at a club level as well as representation at the regional level.

Hākinakina Junior Māori Sports Awards

The biannual Hākinakina Junior Māori Sports Awards were held in 2019, with 18 nominations received for the POU Awards. Tre'zahn Kaipo (16) and Brooklyn Kaipo (15) are the Hākinakina Junior Māori patrons for 2019 to 2021, taking over from Tama Anderson and Jade Stewart who were the first (2017 to 2019).



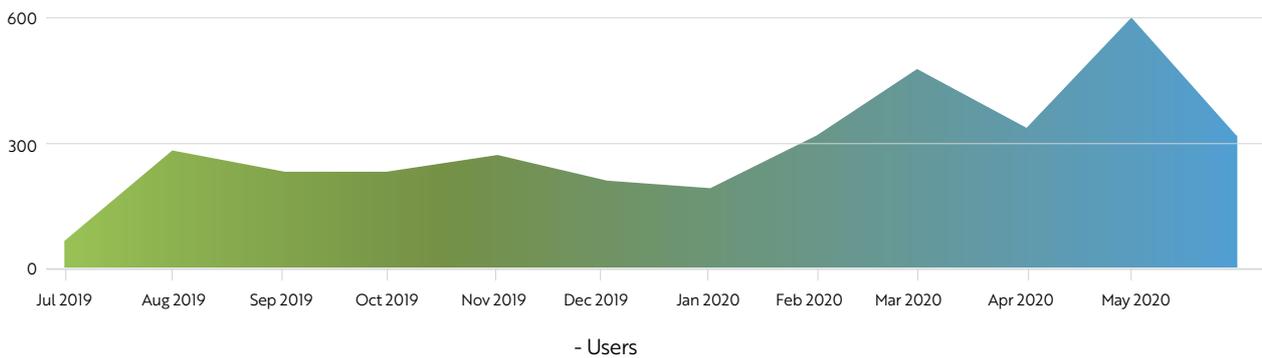
hākinakina alumni 2020

Our alumni are achieving great things in elite sports; two have represented the Auckland Blues rugby franchise, one has represented New Zealand in Under-16s rugby league, one has represented New Zealand in Under-15s basketball, and two alumni have represented in touch - one in Under-16s mixed and one in New Zealand Women's open grade. Hākinakina participants are also achieving academic outcomes; nine boys and three girls have progressed into boarding schools, and two more participants are moving to boarding schools in Auckland in the coming year.

online communication

website

Since the website went live in July 2019 we have seen a steady increase in visitor traffic over time, with the occasional dip, such as during the Christmas/holiday period, and spikes, most notably between March and May when New Zealand was in lockdown or other restrictions due to Covid-19. These spikes indicate good engagement from people visiting the website for information about Covid-19 including how to stay safe, inquiring about kai and care packs, and continuing to engage with our services.

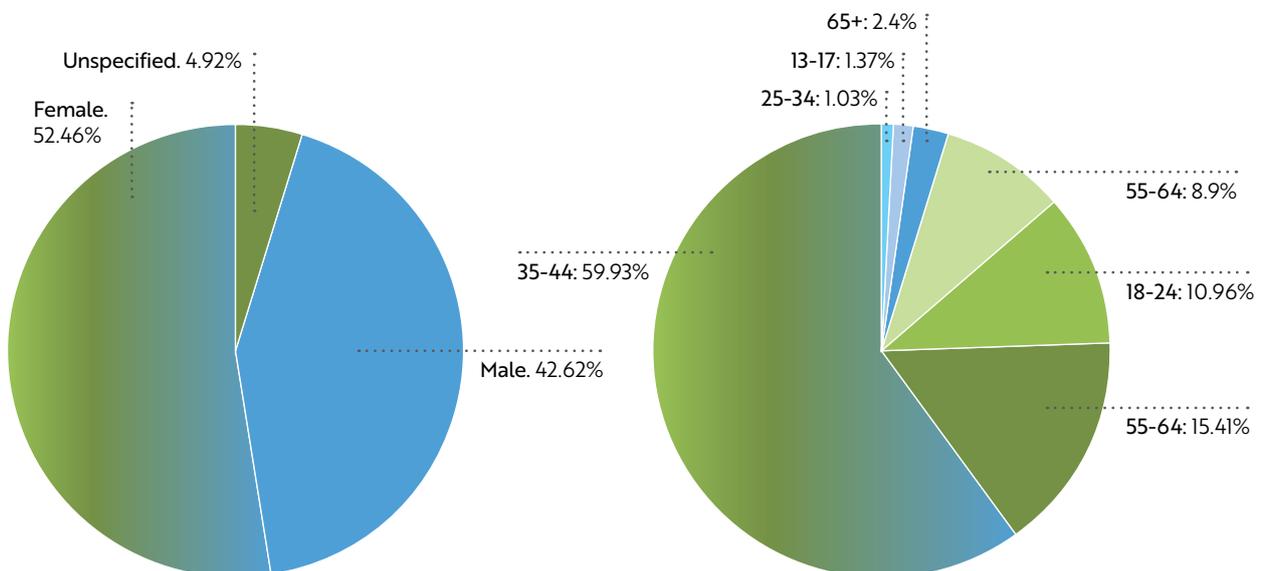


Increase in users over 12 months: 53%

Increase in returning visitors over 12 months: 38.6%

social media

We have continued to see an increase in page likes over the lifetime of our Facebook page. By the end of this reporting period we had just reached the 700 page likes milestone, an increase of 63.4% in a 12-month period. The following pie charts show our Facebook demographic is largely female, with most users aged 35-44.





Minister Mahuta unveiling the kōhatu. (Photo: Northern Advocate)

otangarei papakāinga ltd. (opl)

STRONG COMMUNITIES ARE BUILT ON WHĀNAU RESILIENCE AND STRENGTH BEGINS AT HOME. THIS YEAR OTANGAREI PAKĀINGA LTD REALISED ITS LONG-TERM DREAM AND ASPIRATION TO PROVIDE A TRANSITIONAL HOUSING SERVICE, WITH THE OPENING OF NGĀ WHARE HĀPAINGA. THE PROJECT WAS OFFICIALLY LAUNCHED IN MARCH WITH THE UNVEILING OF A KŌHATU BY HON. NANAIA MAHUTA, THEN-ASSOCIATE MINISTER FOR HOUSING AND MINISTER FOR MĀORI DEVELOPMENT.

This project is an urban take on the traditional Māori housing model of Papakāinga. Originally designed to support whānau to move back into the Otangarei community, the project evolved through many stages, phases and designs to arrive at Ngā Whare Hāpainga.

Ngā Whare Hāpainga is a six 2-bedroom unit property built on two side by side land parcels owned by Kāinga Ora (formerly Housing New Zealand Corporation) in Otangarei. The other major contributor to this project is the Ministry of Housing and Urban Development who invested in the building of five units. The sixth unit has been built with resources invested by OPL and Te Puni Kōkiri. The build began in July 2019 and was completed ahead of schedule in January 2020.

Otangarei Papakāinga Ltd will utilise this property to provide Transitional Housing Services for whānau on the Public Housing Register. Whānau will also receive full wraparound supports from Te Hau Āwhiowhio ō Otangarei Trust with its hauora and

ngā whare hāpainga

The word Hāpainga originates from Hāpai, which means 'to uplift'. In 2017 Te Hau Āwhiowhio o Otangarei Trust had a vision to support the community by creating a space where vulnerable whānau could engage in a Whole Wellness service that offered transitional housing, and educated whānau, so they could create a more stable future for themselves.

social services. The ultimate goal is to transition whānau to long-term sustainable housing.

This is an example of a multi-agency, public and private partnership collaboration to build and construct a resource that supports vulnerable whānau.



the kāinga whānau ora approach

Otangarei Papakāinga Ltd (OPL) was borne out of Te Hau Āwhiowhio o Otangarei Trust to advance the vision and aspirations of our Kāinga Whānau Ora Approach. The Kāinga Whānau Ora approach is premised on safe long-term housing as the foundation to future building.

This year the Trust was awarded Community Housing Provider (CHP) status by the Ministry of Housing and Urban Development, which adds to our kete and means OPL can offer a wide range of housing solutions in addition to our current Transitional Housing Services. We believe by supporting whānau into warm, safe whare, we can strengthen the make-up of our community and support their development into the future.



statement of responsibility

The Trustees and Management of Te Hau Āwhoiwhio ō Otangarei Trust accept responsibility for the preparation of the financial statements and the judgments used therein.

The Trustees and Management of Te Hau Āwhoiwhio ō Otangarei Trust accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the financial reporting and non-financial reporting.

In the opinion of the Trustees and management of Te Hau Āwhoiwhio ō Otangarei Trust, the Financial Statements for year ended 30 June 2020, reflect fairly the financial position and operations of the Trust.



TRUST CHAIRPERSON

A handwritten signature in black ink, appearing to be 'Te Rōpu Poa', written over a horizontal line.

Te Rōpu Poa
17 December 2020

CHIEF EXECUTIVE OFFICER

A handwritten signature in black ink, appearing to be 'Martin Kaipo', written over a horizontal line.

Martin Kaipo
17 December 2020

financial statements

for the year ended
30 June 2020





Group Financial Reports

For the year ended 30th June 2020

Parent

Te Hau Awhiowhio o Otangarei Trust

Registration Number: CC50436

Subsidiary

Otangarei Papakainga Limited

Company Number: 6189047

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Directory

Nature of Business

Te Hau Awhiowhio o Otangarei Trust is a charitable trust, registered under the Charitable Trust Act 1957.

The objective of the trust is to have:

- a) A proactive, proud and prosperous whanau in vibrant successful communities.
- b) Real, responsive, reciprocal relations to elevate whanau and communities.
- c) A clear commitment to discovering our community's assets, capacities and abilities.

Te Hau Awhiowhio o Otangarei Trust is engaged in the business of the following:

Puawai Puriri Holiday Programme (OSCAR 5-14 years)

Hauora Centre (Healthcare facility)

Social Workers

Financial Mentors

Youth Workers

Whanau Ora which includes

- Aspirational Planning
- Navigational Resource - Kaiarahi
- Facilitating access to resources
- Maori Community Research
- Community Development

Nature of Business - 100% owned subsidiary

Otangarei Papakainga Limited is engaged in the business of Social Housing.

The business will provide transitional homes for up to 16 Northland families a year, while they receive support to secure a longer-term place to live and rebuild their futures.

Physical Address - Parent & Subsidiary

165 William Jones Drive

Otangarei, Whangarei 0112

Postal Address - Parent & Subsidiary

P O Box 8027

Kensington, Whangarei, 0145

Registered Office

165 William Jones Drive

Otangarei, Whangarei 0112

Tax Status

Registered Charity - Parent

Short Term Rent - Subsidiary

Accountant

Coastal Accounting Limited

2a Grant Street

Kamo, Whangarei 0112

Auditor

BDO Northland

John Street

Whangarei, 0110

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Statement of Comprehensive Revenue and Expense

	Notes	2020	Group 2019	2020	Parent 2019
Revenue					
Revenue	7	4,395,719	2,835,906	3,552,013	2,729,093
Cost of Goods Sold					
Direct Costs		221,834	156,981	221,834	156,981
Gross Surplus		4,173,885	2,678,925	3,330,179	2,572,112
Expenses					
Administration Expenses		78,109	74,630	63,126	50,201
Operating Costs		2,523,262	2,218,395	2,477,608	2,222,918
Other Expenses		107,615	77,632	92,130	77,541
Total Expenses	8	2,708,986	2,370,658	2,632,864	2,350,661
Surplus before net financing costs		1,464,899	308,267	697,315	221,451
Finance Income & Expenses					
Finance Income	11	7,678	9,316	7,667	9,316
Finance Expense	11	638	-	638	-
Net Finance Income		7,040	9,316	7,029	9,316
Surplus for the year before tax expense		1,471,939	317,583	704,344	230,767
Tax Expense	10	-	-	-	-
Surplus for the year after tax expense		1,471,939	317,583	704,344	230,767
Other Comprehensive Revenue & Expenses		-	-	-	-
Total Comprehensive Revenue & Expense for the year		1,471,939	317,583	704,344	230,767

BDO Northland
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The above statement should be read in conjunction with the notes to and forming part of the financial statements.

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Statement of Changes in Net Assets/Equity

	Group		Parent	
	Accumulated Revenue & Expenses	Total	Accumulated Revenue & Expenses	Total
Balance as at 1st July 2018	1,127,809	1,127,809	1,132,810	1,132,810
Total Comprehensive Revenue & Expense for the year	317,583	317,583	230,767	230,767
Balance as at 30th June 2019	<u>1,445,392</u>	<u>1,445,392</u>	<u>1,363,577</u>	<u>1,363,577</u>
Balance as at 1st July 2019	1,445,392	1,445,392	1,363,577	1,363,577
Total Comprehensive Revenue & Expense for the year	1,471,939	1,471,939	704,344	704,344
Balance as at 30th June 2020	<u>2,917,331</u>	<u>2,917,331</u>	<u>2,067,921</u>	<u>2,067,921</u>

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ASSURANCE *BR*

The above statement should be read in conjunction with the notes to and forming part of the financial statements.

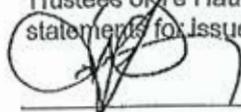
Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

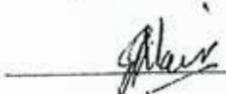
Statement of Financial Position

	Notes	2020	Group 2019	2020	Parent 2019
Assets					
Current Assets					
Cash & Cash Equivalents	12	909,320	1,124,160	758,605	724,975
Investments	14	283,530	273,962	283,530	273,962
Income Tax Refund		-	5,945	-	5,945
Prepayments		12,250	6,636	12,250	6,636
Receivables (from exchange transactions)	13	617,392	119,174	911,834	214,570
Total Current Assets		1,822,492	1,629,877	1,966,219	1,226,088
Non Current Assets					
Property, Plant & Equipment	25	1,469,830	465,153	458,146	465,153
Capital Work in Progress		-	116,575	-	-
Investment in subsidiary		-	-	1,000	1,000
Total Non Current Assets		1,469,830	581,728	459,146	466,153
Total Assets		3,292,322	2,211,605	2,425,365	1,692,241
Liabilities					
Current Liabilities					
Deferred Income	15	47,171	320,625	20,000	39,000
Employee Benefit Liability	16	166,971	153,003	166,971	153,003
GST Payable		70,885	104,455	90,465	63,711
Payables (from exchange transactions)	17	89,964	88,131	80,008	72,950
Total Current Liabilities		374,991	666,213	357,444	328,664
Total Liabilities		374,991	666,213	357,444	328,664
Net Assets/Equity					
Retained Earnings		2,917,331	1,445,392	2,067,921	1,363,577
Total Net Assets/Equity/Liabilities		2,917,331	1,445,392	2,067,921	1,363,577

Trustees of Te Hau Awhiowhio o Otangarei Trust have authorised these financial statements for issue on 19/12/2020



Trustee (CHAIR)



Trustee

BDO Northland
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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Statement of Cashflows

	Notes	2020	Group 2019	2020	Parent 2019
Cash Flows from Operating Activities					
Proceeds from the provision of goods and services		37,314	25,135	25,158	25,135
Proceeds from grants, donations, government and other contracts		3,648,903	3,209,475	3,085,446	2,859,475
Net GST received (paid)		(100,855)	27,485	(27,011)	(10,703)
Payments to suppliers and employees		(2,840,558)	(2,422,806)	(2,769,667)	(2,402,332)
Net Cash Flows from Operating Activities		744,804	839,289	313,926	471,575
Cash Flows from Investing Activities					
Proceeds from sale of property, plant & equipment		1,191	-	1,191	-
Proceeds from interest and dividends received		10,169	9,366	10,158	9,366
Payments for property, plant & equipment, Capital Items		(961,436)	(167,686)	(56,978)	(62,673)
Net Cash Flows from Investing Activities		(950,076)	(158,320)	(45,629)	(53,307)
Cash Flows from Financing Activities					
Advances to other parties		-	-	(225,099)	(29,598)
Repayments of loans advanced to other parties		-	-	-	-
Payments for Shares & Investments		(9,568)	(8,035)	(9,568)	(8,035)
Net Cash Flows from Financing Activities		(9,568)	(8,035)	(234,667)	(37,633)
Net increase (decrease) in Cash and Cash equivalents		(214,840)	672,934	33,630	380,635
Cash & Cash Equivalents					
Opening Balance		1,124,160	451,226	724,975	344,340
Net increase (decrease) in cash and cash equivalents		(214,840)	672,934	33,630	380,635
Cash & cash equivalents at end of year	12	909,320	1,124,160	758,605	724,975

BDO Northland
ASSURANCE *BR*

The above statement should be read in conjunction with the notes to and forming part of the financial statements.

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

1. Reporting Entity

Te Hau Awhiowhio o Otangarei Trust (the "Trust") a charitable trust registered under the Charitable Trust Act 1957 and the Charities Act 2005 and the accounts have been prepared in compliance with these Acts.

It is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013).

The consolidated financial statements for the Te Hau Awhiowhio o Otangarei Trust comprise the Trust and its wholly owned subsidiary Otangarei Papakainga Limited (together referred to the "Group"). The Group activities involve social housing, healthcare and community development.

2. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with the New Zealand generally accepted accounting practice ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR) as appropriate for Tier 2 not-for-profit public benefit entities, for which all disclosure concessions have been applied.

The Group qualifies as a Tier 2 reporting entity, as it is not publically accountable and not large. (expenditure is between \$2m and \$30m)

The consolidated financial statements are presented in New Zealand dollars (\$) which is the presentation currency of the Group. All the financial information in New Zealand dollars have been rounded to the nearest dollar.

3. Measurement Basis

The financial statements have been prepared on a historical cost basis.

4. Critical accounting estimates and judgements

The entity makes certain estimates and assumptions regarding the future. Estimates and judgement are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. Significant accounting policies

Taxation

No provision for Income tax has been made for the parent. The parent is exempt from Income Tax under Section CW41 of the Income Tax Act 2007. The 100% owned Subsidiary (Otangarei Papakainga Ltd) does not have a charitable status and therefore an income tax calculation has been prepared.

The income tax receivable presented for the parent comprises of withholding tax.

Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Group and measured at the fair value of consideration received or receivable. The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

Revenue from exchange transactions

Rendering of Services

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. The stage of completion is assessed by reporting dates provided in service contracts. Amounts received in advance for services to be provided in future periods are recognised as a liability until such time as the service is provided.

BDO Northland
ASSURANCE 

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

Revenue from non-exchange transactions

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

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

Inflows of resources from non-exchange transactions that are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow. Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both

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

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

Grants, Donations, Government and Other Contract Income

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

Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are

Stipulations that are 'restrictions' do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a *non-exchange liability*, which results in the immediate recognition of *non-exchange revenue*.

Goods & Services Tax

These financial statements have been prepared on GST exclusive basis with the exception of accounts payable and receivable which are shown inclusive of GST.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

The subsidiary entity has now been registered for GST. On this basis, GST has been accounted for in order to return to the IRD.

Property, Plant & Equipment

Items of property, plant and equipment are recognised at cost.

Depreciation is provided on all items of property, plant and equipment so as to write off their carrying value over their expected useful economic lives. It is provided at the following rates:

Land	0% SL
Buildings	2-10% SL
Furniture & Fittings	10% - 40% SL, DV
Vehicles	20% SL
Plant & Equipment	10 - 50% SL, DV
Office Equipment	10 - 50 % SL, DV

Leased Assets

Where substantially all of the risks and rewards incidental to ownership are not transferred to the Group (an "operating lease"), the total rentals payable under the lease are charged to the Statement Comprehensive Revenue and Expense on a straight-line basis over the lease term.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

Finance Income & Finance Costs

Finance income comprises interest income on financial assets. Interest income is recognised as it accrues in surplus or deficit, using the effective interest method. Finance costs comprises interest expense on financial liabilities.

Employee Benefits

Short term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided up to a reporting date for which settlement will occur within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided.

Financial Instruments

The Group initially recognises financial instruments when the entity becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

The Group derecognises a financial liability when its contractual obligations are discharged cancelled or expire.

The Group also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid. Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the parent or group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group classifies financial assets into the following categories: loans and receivables. The Group classifies financial liabilities into the following categories: amortised cost. Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

(i) Loans and Receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents, investments and receivables. Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less. Investments represent term deposits held at banks with original maturities greater than 3 months, but less than twelve months.

(ii) Amortised Cost Financial Liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities. Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise payables and loans.

Basis of Consolidation

(i) Controlled Entities

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

(ii) Transactions eliminated on consolidation

Intra-group balances and transactions including investment in subsidiary transactions and any unrealised income and expenses arising from intra-group transactions are eliminated in preparing the consolidated financial statements.

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

6. Impact of new Standards

There are no new standards or interpretations that have recently been issued or amended that are not yet effective that have been adopted by the Group for annual reporting period ended 30th of June 2020.

	Group		Parent	
	2020	2019	2020	2019
7. Revenue				
Revenue from exchange transactions				
Rendering of Services	37,314	25,135	25,158	25,135
Total Revenue from exchange transactions	37,314	25,135	25,158	25,135
Revenue from non-exchange transactions				
Donations received	100	2,852		2,852
Grants received	371,325	117,525	39,700	10,712
Government and other contract income	3,986,980	2,690,394	3,487,155	2,690,394
Total Revenue from non-exchange transactions	4,358,405	2,810,771	3,526,855	2,703,958
Total Revenue	4,395,719	2,835,906	3,552,013	2,729,093

	Group		Parent	
	2020	2019	2020	2019
8. Expenses by Nature				
Audit Fee's	11,200	14,457	7,700	7,457
Depreciation	72,143	63,833	62,794	63,833
Operating Lease Expense				
Plant & Machinery	69,482	42,785	69,482	42,785
Property	51,434	34,384	45,892	40,400
Employee benefit expenses (including directors) comprise				
Wages & Salaries	2,070,544	1,884,760	2,070,544	1,884,760

	Group		Parent	
	2020	2019	2020	2019
9. Key Management Personnel Compensation				

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Group, including Trustees, Directors and Management.

	2020		2019	
	Remuneration	No. Individuals	Remuneration	No. Individuals
Trustees and Directors Fees Paid	13,480	11	7,600	9
Salaries	360,023	6 FTE	412,363	6 FTE
Total Key Management Personnel Compensation	373,503		419,963	

	2020	2019
10. Income Tax		
The subsidiary is liable for income tax where applicable and income tax has been calculated as follows:		
Losses carried forward from the 2019 year	(36,560)	(16,563)
Surplus/(Deficit) for the year	767,595	86,816
Less Non-assessable income	(795,267)	(106,813)
Add back non-deductible expenditure	-	-
Losses to carry forward to the 2020 year	(64,232)	(36,560)

11. Net Finance Costs				
Finance Income				
Interest received on cash investments	7,678	9,316	7,667	9,316
Total Finance Income	7,678	9,316	7,667	9,316
Finance Expenses				
Financial liabilities at amortised cost	638	-	638	-
Total Finance Expenses	638	-	638	-

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

17. Trade payables - exchange transactions

Trade payables from exchange transactions	89,964	88,131	80,008	72,950
Total Trade payables - exchange transactions	89,964	88,131	80,008	72,950

18. Reserves

The following describes the nature and purpose of each reserve within the equity.

Retained Earnings - All net gains and losses and transactions with owners (e.g. dividends) not recognised elsewhere.

19. Leases

Operating Leases - Leases as a Lessee

The group has a number of leases relating to land, property, photocopiers and vehicles.

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	Group		Parent	
	2020	2019	2020	2019
Less than one year	105,204	58,930	105,204	52,281
Between one and five years	235,704	100,101	235,704	73,501
Greater than five years	45,996	52,646	45,996	-
Total	386,904	211,677	386,904	125,782

Additionally the Trust has an ongoing lease for a property with no specified termination date.

The annual amount of this lease is currently \$20,800 (\$400/wk).

20. Related Party Transactions

Controlling entity and ultimate controlling entity.

The controlling and ultimate controlling entity of the Group is Te Hau Awhiowhio o Otangarei Trust.

The following Trustees of the Trust are also Directors of the subsidiary Otangarei Papakainga Limited at 30 June 2020:

Dianne Te Nana
Kim Tito
James Nair

Advances Made

The Trust has provided an advance facility to its 100% subsidiary Otangarei Papakainga Limited. Terms and conditions are that the advances are non-interest bearing and is repayable on demand and on this basis interest has not been imputed.

	2020	2019
Opening Balance (1st July)	95,395	65,798
Advances made	200,000	-
Repayments received	-	-
Expenses paid on behalf of subsidiary	15,700	29,597
Closing Balance (30th June)	311,095	95,395

Other Trading related party transactions

1. Martin Kaipo (Trustee) is a paid employee of the Trust. Several relations of Martin and his spouse are also employed by the Trust

2. Martin Kaipo is the president of the City Rugby Football Club Inc. The trust leases the changing rooms and gym for the Hakinakina contract and leases the members bar for the holiday programs and Youth daily programs. The Trust also pays for R & M Expenses for maintenance and contribute to power and internet.

3. Judy Baker (Trustee) was employed by the Trust during the year.

4. Trustee Fees were paid during the year. Refer to Note 9.

5. Megan Willis is a trustee of Te Hau Awhiowhio o Otangarei Trust and is part owner of Wills Westenra Lawyers.

6. Janine Kaipo (General Manager) was on the Board of Directors for Manaia health PHO Limited. The Trust received funding from Manaia Health PHO during the year. Janine resigned from the Board of the PHO in June 2019.

7. Charlee Kaipo is the Practise Manager and is also the daughter in law of Martin & Janine.

8. Some expenses of Otangarei Papakainga Limited during the year were paid by the Trust, and recharged to the subsidiary via the loan account, this amounted to \$15,700 (2019:25,597)



Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

	Group		Parent	
	2020	2019	2020	2019
12. Cash & Cash Equivalents				
Cash at bank and available on demand	909,320	1,124,160	758,605	724,975
Total Cash & cash equivalents	909,320	1,124,160	758,605	724,975

Interest rate range during the period on interest earning bank accounts was 0.10% - 0.35% (2019: 0.0 - 0.10% pa). Cash at bank is held with ANZ Bank.

13. Receivables				
Accounts Receivables	617,392	119,174	591,339	121,611
Allowance for impairment			(11,500)
Advances to related parties (Note 20)	-	-	320,495	95,396
Sundry Receivables	-	-		9,064
Total Receivables	617,392	119,174	911,834	214,571

The movement in the impairment allowance for trade receivables from exchange transactions is presented below:

	Group	Parent
Balance as at 1st July 2018	-	-
Impairment loss	11,500	11,500
Impairment loss reversal	-	-
Write off to bad debts	-	-
Balance as at 30th June 2019	11,500	11,500
Impairment loss	-	-
Impairment loss reversal	(11,500)	(11,500)
Write off to bad debts	-	-
Balance as at 30th June 2020	-	-

There are no amounts overdue nor impaired as at year end relating to advances to related parties

	Group		Parent	
	2020	2019	2020	2019
14. Investments				
Term Deposits	283,530	273,962	283,530	273,962
Total Investments	283,530	273,962	283,530	273,962

Investments represent term deposits with original maturities of greater than three months, but less than twelve months.

Interest rate range during the period on term deposit was 1.10%, (2019: 3.05%). Term deposits are held with

15. Deferred Income				
Revenue received in advance -Grants and Coi	47,171	320,625	20,000	39,000
Total Trade Deferred Income	47,171	320,625	20,000	39,000

16. Employee Benefit Liabilities				
Holiday Pay Accrual	115,056	108,811	115,056	108,811
Wages Accrual	51,494	44,192	51,494	44,192
Syndicate Funds	421	-	421	-
Total Employee Benefit Liabilities	166,971	153,003	166,971	153,003

BDO Northland
ASSURANCE *BB*

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

21. Commitments and Contingencies

(i) Commitments

There are no known commitments and no contracts entered into. (2019: The subsidiary has a capital commitment with Homeworld Limited of \$874,640 for the housing project. All funds are payable within 12 months of balance date)

(ii) Contingent Liabilities

There are no known contingent liabilities (2019: Nil).

(iii) Contingent Assets

There are no known contingent assets (2019: Nil).

22. Financial Instruments

(i) Classification and fair values of financial instruments

The table below shows the carrying amount of the financial assets and financial liabilities

Measured at fair value - Nil

Subsequently not measured at fair value:

Carrying Amount 2020 Group			Financial Assets Loans & Receivables	Financial Liabilities Amortised Cost	Total
30th June 2020	Note				
Cash & Cash Equivalents	12		909,320	-	909,320
Investments	14		283,530	-	283,530
Receivables (from exchange transactions)	13		617,392	-	617,392
Payables (from exchange transactions)	17		-	89,964	89,964
			1,810,242	89,964	1,720,278
2020 Parent			Financial Assets Loans & Receivables	Financial Liabilities Amortised Cost	Total
30th June 2020	Note				
Cash & Cash Equivalents	12		758,605	-	758,605
Investments	14		283,530	-	283,530
Receivables (from exchange transactions)	13		911,834	-	911,834
Payables (from exchange transactions)	17		-	80,008	80,008
			1,953,969	80,008	1,873,961
Carrying Amount 2019 Group			Financial Assets Loans & Receivables	Financial Liabilities Amortised Cost	Total
30th June 2019	Note				
Cash & Cash Equivalents	12		1,124,160	-	1,124,160
Investments	14		273,962	-	273,962
Receivables (from exchange transactions)	13		119,174	-	119,174
Payables (from exchange transactions)	17		-	88,131	88,131
			1,517,296	88,131	1,429,165
2019 Parent			Financial Assets Loans & Receivables	Financial Liabilities Amortised Cost	Total
30th June 2019	Note				
Cash & Cash Equivalents	12		724,975	-	724,975
Investments	14		273,962	-	273,962
Receivables (from exchange transactions)	13		214,570	-	214,570
Payables (from exchange transactions)	17		-	72,950	72,950
			1,213,507	72,950	1,140,557

BDO Northland
ASSURANCE 

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

23. Events after the reporting date

No events have occurred after balance date. 2019: Subsequent to balance date, construction began on the housing project.

24. Consolidation

The financial statements have been consolidated with the 100% owned subsidiary, Otangarei Papakainga Ltd. There are no other subsidiary or associated entities.

Otangarei Papakainga Limited's share capital consists of 1000 paid ordinary shares. All shares carry equal rights in respect of voting, dividend payments and distribution on winding up.

Te Hau Awhiowhio o Otangarei Trust have 3 common trustees with directors to the Subsidiary.

Otangarei Papakainga Limited have the same balance date as the parent.
Otangarei Papakainga Limited is incorporated within New Zealand.

25. Pandemic Covid-19

In December 2019, a new virus, COVID 19 was detected in Wuhan, China. The virus was soon common in other countries and on 11 March 2020 the World Health Organisation declared that the outbreak should be considered a pandemic.

The result of this pandemic has been a substantial reduction in economic activity throughout the world, as governments have introduced measures (such as the closure of national borders, the closure of non-essential businesses, the cancellation of public events and the imposition of restrictions on individuals) in an attempt to reduce transmission of the virus.

In late March 2020, the New Zealand Government ordered a four-week lockdown, during which non-essential businesses and organisations were not allowed to operate and individuals (other than essential workers or those undertaking essential business) were required to stay at home.

Following the lockdown, the restrictions were gradually eased within New Zealand, although restrictions remained at the boarder. Subsequent to this, alert levels have and will continue to change depending on the spread of community transmission in New Zealand.

The Group has been able to operate as usual irrespective of Covid-19. Covid-19 has not impacted upon the going concern assumption upon which these financial statements have been based.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

25. Property, Plant & Equipment

Group

At Cost	Land and Buildings	Furniture & Fittings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
As at 1 July 2018	360,589	12,382	99,068	92,705	67,381	632,125
Additions	13,350	5,507	15,313	2,948	25,555	62,673
Disposals	-	-	-	-	-	-
As at 30 June 2019	373,939	17,889	114,381	95,653	92,936	694,798

As at 1 July 2019	373,939	17,889	114,381	95,653	92,936	694,798
Additions	1,010,703	34,413	14,222	783	17,890	1,078,011
Disposals	-	-	(1,217)	-	-	(1,217)
As at 30 June 2020	1,384,642	52,302	127,386	96,436	110,826	1,771,592

Accumulated Depreciation

As at 1 July 2018	19,700	3,716	53,318	42,996	46,082	165,812
Depreciations	7,489	1,596	21,515	18,714	14,520	63,834
Disposals	-	-	-	-	-	-
As at 30 June 2019	27,189	5,312	74,833	61,710	60,602	229,646

As at 1 July 2019	27,189	5,312	74,833	61,710	60,602	229,646
Depreciations	13,690	5,459	17,361	19,287	16,346	72,143
Disposals	-	-	(26)	-	-	(26)
As at 30 June 2020	40,879	10,771	92,168	80,997	76,948	301,763

Net Book Value

As At 30 June 2019	346,751	12,576	39,548	33,943	32,334	465,152
As At 30 June 2020	1,343,764	41,530	35,219	15,438	33,879	1,469,830

Parent

At Cost	Land and Buildings	Furniture & Fittings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
As at 1 July 2018	360,589	12,382	99,068	92,705	67,381	632,125
Additions	13,350	5,507	15,313	2,948	25,555	62,673
Disposals	-	-	-	-	-	-
As at 30 June 2019	373,939	17,889	114,381	95,653	92,936	694,798

As at 1 July 2019	373,939	17,889	114,381	95,653	92,936	694,798
Additions	16,278	7,805	14,222	783	17,890	56,978
Disposals	-	-	(1,217)	-	-	(1,217)
As at 30 June 2020	390,217	25,694	127,386	96,436	110,826	750,559

Accumulated Depreciation

As at 1 July 2018	19,700	3,716	53,318	42,996	46,082	165,812
Depreciations	7,489	1,596	21,515	18,714	14,520	63,834
Disposals	-	-	-	-	-	-
As at 30 June 2019	27,189	5,312	74,833	61,710	60,602	229,646

As at 1 July 2019	27,189	5,312	74,833	61,710	60,602	229,646
Depreciations	7,889	1,911	17,361	19,287	16,346	62,794
Disposals	-	-	(26)	-	-	(26)
As at 30 June 2020	35,078	7,223	92,168	80,997	76,948	292,414

Net Book Value

As At 30 June 2019	346,751	12,576	39,548	33,943	32,334	465,152
As At 30 June 2020	355,140	18,470	35,219	15,438	33,879	458,146

There is a first charge registered mortgage existing over the 165 William Jones Drive property to a total of \$300,000.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2020

Notes to the Financial Statements

Subsidiary

At Cost

	Land and Buildings	Furniture & Fittings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
As at 1 July 2018						
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 30 June 2019	-	-	-	-	-	-
As at 1 July 2019						
Additions	994,425	26,608	-	-	-	1,021,033
Disposals	-	-	-	-	-	-
As at 30 June 2020	994,425	26,608	-	-	-	1,021,033

Accumulated Depreciation

As at 1 July 2018						
Depreciations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 30 June 2019	-	-	-	-	-	-

As at 1 July 2019

Depreciations	5,801	3,548	-	-	-	-
Disposals	-	-	-	-	-	-
As at 30 June 2020	5,801	3,548	-	-	-	-

Net Book Value

As At 30 June 2019	-	-	-	-	-	-
As At 30 June 2020	988,624	23,060	-	-	-	1,011,684

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ASSURANCE *BP*

INDEPENDENT AUDITOR'S REPORT TO THE BENEFICIARIES OF TE HAU AWHIOWHIO O OTANGAREI TRUST GROUP

Opinion

We have audited the consolidated financial statements of Te Hau Awhiowhio o Otangarei Trust ("the Trust") and its subsidiary (together, "the Group"), which comprise the consolidated statement of financial position as at 30 June 2020, and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity and consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 30 June 2020, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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 Trust or its subsidiary.

Trustees' Responsibilities for the Consolidated Financial Statements

The Trustees are responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Trustees are responsible on behalf of the Group for assessing the Group'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 the Trustees either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>.

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the beneficiaries and the Board of Trustees, as a body. Our audit work has been undertaken so that we might state those matters which 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 Trust and the Trust's beneficiaries, as a body, for our audit work, for this report or for the opinions we have formed.



BDO Northland
Whangarei
New Zealand
15 December 2020



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