



TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST



2020 - 2021

Annual Report



OUR PRINCIPLES

Our Principles are derived from kōrero by Associate Professor Mānuka Hēnare (2014) in He Korunga ō 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)

TĪKANGA TANGATA

Principles and ethics developed by Tangata (Man)

RITENGA

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

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 VISION

**Proactive, proud and prosperous
Whānau enhancing wellness
together**

OUR MISSION

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

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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.*

CEO's Report

It has been an amazing year fraught with internal and external challenges and yet rewarding nonetheless, it could be said the phoenix has risen from the flames.

The “flames” of course being Covid 19 but also the challenges whānau were facing. Our whānau had to deal with numerous hardships all whilst having to address and challenge their behaviour stemming from a lack of trust and trauma imposed on themselves and their families.

BUSINESS AS USUAL

The opportunity for new and existing contracts has truly been rewarded by a supply and confidence indicated by our funders opening further opportunities for service growth and to further innovate new business. As management, we have worked hard to forge relationships and broker new business opportunities - even the smallest of grants or agreements is beneficial to the organisation. Service delivery has been reviewed and revamped throughout the year as we assess and adjust our productivity.

WORKFORCE

The staff of the Trust have been consistent in their service provision. All the while working around the restrictions and barriers produced by Covid 19, staff have been flexible and adapted well to the ever-changing environment. As the lead, we have intended to encourage and maintain the morale and well-being of our workforce. As an organisation, we can take pride in the fact that this is high on our list of supports to our kaimahi.

A few staff have come and gone through the year due to several reasons; personal journeys for individuals, some found the mahi wasn't something they could do and others wanted to go into further education. New and replacement contracts required new staff which also means increased costs of housing and resourcing staff.

Because of this, professional development and supervision focused on staff mental health & well-being has been a strong focus while transitioning into a Tuakana Teina model of practice.

FINANCIAL

Trust finances throughout the year have allowed us to meet not only our basic needs but also allowed for improved productivity and enhanced innovation. We have increased our leased fleet of vehicles to improve access to whānau and hopefully engage with the various supports and services required outside of our own service delivery.

We have continued to upgrade our IT systems across the organisation with training being part and parcel thus ensuring we are well-positioned to engage and respond. We also continue to adjust and review our annual budget as we have progressed through the year. Covid-19 has brought us funds that we would otherwise have not received and so this posed several opportunities that were capitalized on and we have certainly not wasted.

The annual payroll is a huge responsibility and one that we continually watch and monitor. Engaging a finance manager has assisted the organisation to reclaim old invoices and settling down its income. A review of the financial structure and processes has been detailed and findings are already in play. This has also improved confidence regarding board reporting and responsibilities including the provision of a higher level of reporting and financial expertise.

STRATEGIC PLAN

This year we were able to meet as a board and progress towards a strategic plan I am confident



we have been advancing the plan and working at any challenges that present themselves. The big-ticket items we have been slowly moving toward are What we need to do, How we did it, Grow Revenue and Financial Rigour & Strength, New contracts, and Entering Existing Partnerships all steps within the plan.

FUTURE BUSINESS

In the coming 12 months, we are excited about the opportunities that are possible and we are secure in the knowledge that the organisation has the capacity, capability and confidence to develop itself in terms of new business and services delivery. The redesign of many of our activities to fit around the Covid-19 restrictions again highlights our ability to be able to continue to deliver through any future restrictions may they occur.

SUMMARY

I will end my report with a humble thank you to a very supportive and innovative board. You have at times gone out on a limb with me to pick the fruit at the end, even when it feels risky. While we don't want to use such a method too often, the fact that the board have confidence in my business management has been very much appreciated and their experience and advice do not go unnoticed.

A special mention to our strong, resourceful and proactive management team whose astute business knowledge provides an edge to our organisation. They have forged amazing relationships with providers, services, agencies and ministries that have been developed through long-lasting relationships all of which have contributed to many opportunities for our organisation.

And finally, to our amazing team of services and staff, you are very much appreciated and are vital to the success of our organisation and its service delivery.

Nga mihi,



Martin Kaipō

Martin Kaipō
Chief Executive Officer



Ko te manu e kai ana t e miro nona te ngahere.

Ko te manu e kai and I te matauranga nona te ao.

The bird that consumes the Miro owns the Forest.

The bird that consumes knowledge owns the world.

Chairperson's Report

I am honoured to be able to present my inaugural report as Chair for the Te Hau Āwhiowhio ō Otangarei Trust, which reflects, acknowledges, and celebrates the achievements, challenges, and progress of the Trusts performance.

I would like to acknowledge the dedication, and service given by the past board chairperson, Te Ropu Poa who resigned at our last AGM.

Annually the board asks itself what skills are required around the table to increase our effectiveness, and this year the board welcomed Pauline Hopa, Marcelle Kaipō, Kelly Haora, and Steve Bennett. During the year the Board received resignations from Kim Tito and James Nair. We thank them for their contribution and appreciate their governance contribution, to both the Te Hau Āwhiowhio ō Otangarei Trust and Otangarei Papakāinga Limited.

The past 12 months have been challenging, and our Trust's A Kāinga Whānau Ora approach continues to provide and deliver a revitalised model of health and social approach to wellness by empowering whānau in principle and practice putting whānau as a contributing factor in the relationship for wellness. Our Trust continues to be a leading advocate for social change.

The Board are proud and humbled by the dedication of our Kaimahi, led by Martin and Janine Kaipō, each of whom bring a wealth of knowledge, skill, and experience to their roles. All Kaimahi have worked tirelessly during the last 12 months through the uncertainties of this Covid-19 environment.

Ko te manu e kai ana t e miro nona te ngahere.
Ko te manu e kai and I te matauranga nona te ao.
The bird that consumes the Miro owns the Forest.
The bird that consumes knowledge owns the world.

This year we report another positive financial result and position, which will enable the trust to reinvest in its infrastructure, people and systems ensuring we are prepared and ready for the year ahead.



Dianne Te Nana

Dianne Te Nana
Chairperson

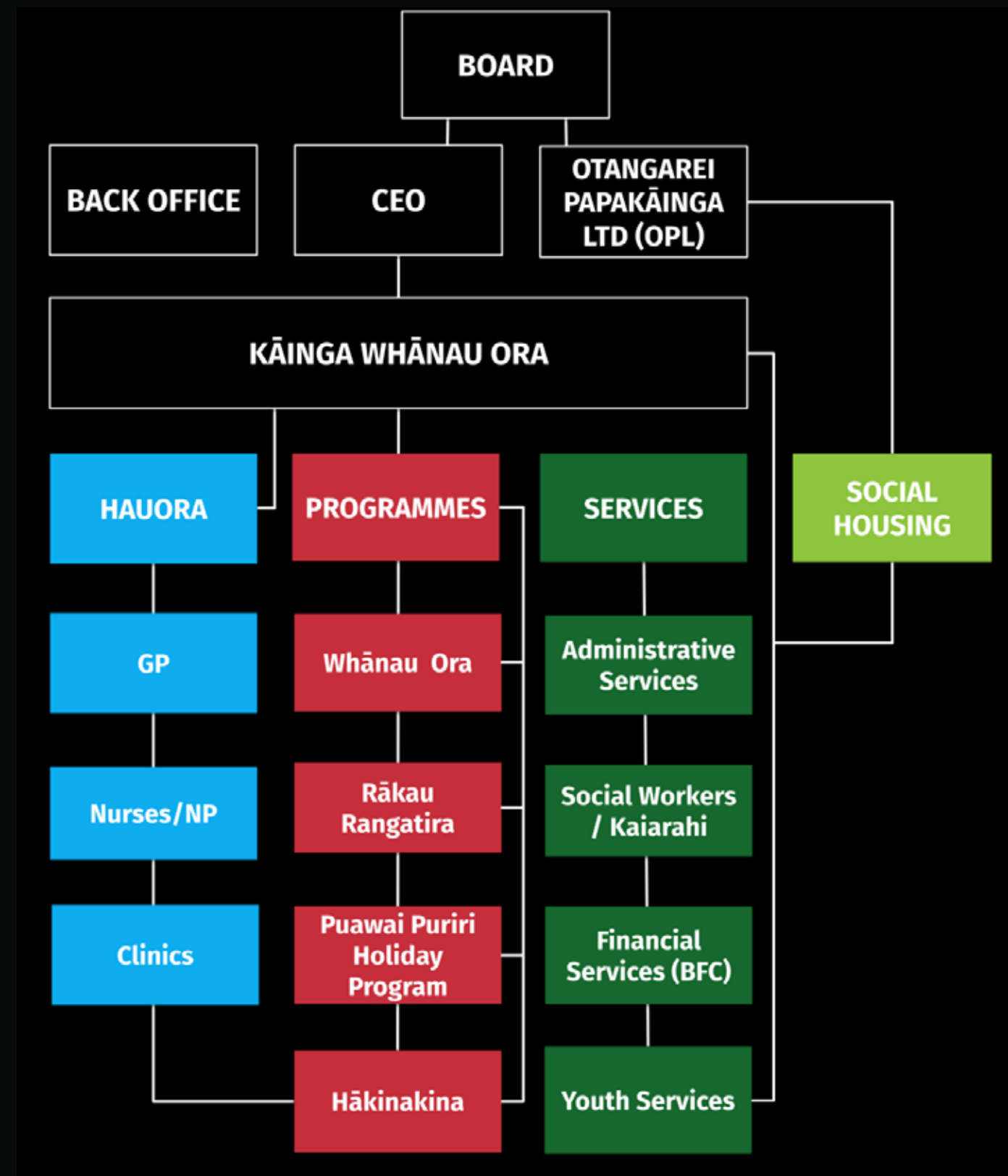
Board of Trustees

Dianne Te Nana..... Chairperson | Trustee
 Martin KaipoEx-Officio | CEO
 Judy Baker Trustee
 Derek Whitehead Trustee
 Megan Wills..... Trustee
 Pauline Hopa Trustee
 Marcelle Kaipo Trustee
 Nola Sooner..... Board Secretary

**“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.

Organisational Structure



Strategic Vision 2025

WHAT WE NEED TO DO

- Employ 100+ people!
- Realise revenue of 10 million +
- Develop and lead a centralised Whānau Ora Hub in Whangarei with satellites located in the suburbs.
- **Focus Areas**
 - The Growth of OPL – supporting and providing whānau with housing options of choice.
 - Hauora
 - Social justice
 - Youth
 - Kāinga whānau ora
- Partnerships with:
 - Tertiary education
 - Banking/finance
 - Housing
 - Whānau ora

HOW WE DID IT

- **Grow Revenue and Financial Rigour & Strength**
 - New contract
 - Entering existing
 - Philanthropy
 - JV/partnership
 - Private
 - Public sector
 - Iwi
 - Nao
- **Grow the Culture**
 - Tikanga – leadership
 - Stuff/people/whānau development
 - Succession planning
 - Governance strength
 - Operational excellence
 - Cadence
 - Systems
 - Quality
- **Build on a Foundation of Excellence - Systems and Processes**
 - IT
 - Quality
 - Reporting

A Brighter Future

2025

Pro-active, proud & prosperous whānau enhancing communities

DESTINY

Ma te whānau to
rātou ake waka e
hoe

WELL-BEING

Ma to oranga ka
anga whakama te
whānau

COMMUNITY

Ma te tautoko o nga
kaitiaki ka tu pakai
te hapori



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 uni Kōkiri, Ministry of Education, Northland District Health











Board and Mahitahi Hauora PHE (Primary Health Entity). We also whanaunga 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.

Output Snapshot Of Our Year for 2020-2021

WHĀNAU ORA

-  **20** Individual winter packs
-  **50** Tamariki packs
-  **50** Rotary South activity packs
-  **180** Whānau plans made
-  **180** Individual plans made
-  **200** Food support packs
-  **400** Engagements with families
-  **1,200** Christmas Boxes packed

-  **7%** Increase in Hauora Patient Numbers
-  **3** Additional Hauora staff
-  **37%** Increase in Home Visits
-  **34** Rangatahi engaged in the Transition to Adulthood Service
-  **17** Average age of rangatahi engaged in education, employment or training
-  **7** Additional social services staff
-  **84** Rākau Rangatira members in total
-  **38** Members gone on to gainful employment
23 full time | 12 part time | 3 in training/education
-  **28** Whānau have resided in our Papakāinga units
-  **21** Of our Papakāinga residents have successfully gone on to permanent housing

HAUORA

PROGRAMMES & SERVICES

OPL



Mā te whānau tō rātou ake wake e hoe

Whānau Determine Their Own Direction And Destiny

- Whangarei District Council Parks Maintenance Employment Project leads to full time employment
- Otangarei Papakāinga Supports 28 Whānau
- Rākau Rangatira Programme is helping whānau to achieve their goals and aspirations.
- Hākinakina Program Producing National and Regional Representatives
- Pou Hākinakina Champions Make Their Whānau Proud
- Transition To Adulthood Youth Services
- Transitional Supported Living Development Opening



Parks Maintenance Project In Partnership With Whangarei District Council

All 12 Kaimahi Gain Employment!

The Parks Maintenance Project in partnership with Whangarei District Council Parks and Recreation employs 12 local whānau who have been impacted by Covid 19 through loss of income or limited employment options.

The 12 kaimahi are employed by the trust and seconded to Northland Park Care Services (subcontractors across Northland through the WDC).

Northland Park Care provide landscaping, excavation and pathway laying for the WDC and were open to working with potentially unskilled kaimahi to add labour capacity for an already established team. The key project for the team was the walking and cycle path in Vinegar Hill, Tikipunga.

As part of the induction process, the 12 kaimahi completed certified skills training before being allowed on-site. This training was focused on Health and Safety and First Aid.

The initial agreement was from July 2020 to November 2020, with an expectation that path laying work would be completed within that time frame.

The project was completed on time and the team were offered an extension on their employment agreement. 10 kaimahi accepted, remaining employed for a further 3 months. The remaining 2 kaimahi moved into full time employment elsewhere.

The work experience was invaluable, with the opportunity for whānau/kaimahi to contribute to a project in the community they also live in was enriching for both kaimahi and Te Hau Āwhiowhio ō Otangarei.

We are happy to report that **all 12 kaimahi found employment at the end of this contract**. One of our team remained with Northland Park Care and others were able to use the skills, experience and certificates they had acquired to secure other gainful employment opportunities.



Otangarei Papakāinga Supporting Whānau With Housing Aspirations

Positive Life Outcomes For Families!

Otangarei Papakāinga first opened its first (5) transitional housing units in March 2020. Since then, 28 whānau have resided in the units.

It is a great pleasure to report that of those 28 whānau, 5 are currently in the units and 21 have successfully gone on to permanent housing - a mixture of Kāinga Ora rentals and the private rental market.

The rental market in Whangarei - and NZ as a whole, is experiencing a housing crisis like no other time in history. The results we have achieved has been rewarding - and also challenging.

With every successful placement, a team of dedicated staff work closely alongside the whānau to support, advocate and encourage them to achieve their goal of a stable home environment. There is ongoing support for the whānau after their stay with us to ensure they retain and maintain their tenancies.

Our next project will carry on from our transitional housing environment to extend into providing social housing. With this in mind, we have purchased land in Otangarei with the explicit intention to build 6 x 2 bedroom town houses. With the help from government funding organisations including the Ministry of Housing Urban Development (MHUD), we hope to complete the build project within the next 18 months.

These are exciting and challenging times, reminding us of how far we have come - and how far we intend to go - in pursuit of helping whānau with housing aspirations and positive life outcomes.

28 whānau have resided in the units

21 whānau have successfully gone on to permanent housing

Rākau Rangatira Helping Whānau To Achieve Their Goals And Aspirations

Covid-19 has had a significant impact on the community and has tested the resilience of some of our whānau creating unexpected challenges for both the Trust and the whānau we serve.

Since 2016 the Rakau Rangatira Programme continues to support whānau who are unemployed, experiencing mental health and addiction challenges and wanting to improve health and well-being within the home and whānau.

There have been few evolutions to the programme design however Covid-19 has forced us to make some necessary changes to enable the Rakau Rangatira team to continue delivering a service. These changes included non-contact support, using social media more than usual and phone calls for check-ins.

Covid-19 had impacted many employers and local businesses that have vocational connections to the programme which presented some challenges for Rakau participants as it limited employment opportunities in the retail industry, hospitality and some building and labouring employers. We did manage to place some participants into full time and part time employment however.

WORKSHOPS

Throughout the year and the pandemic Rakau Rangatira continued to provide welfare checks, health and social support and when lock-down levels allowed we also facilitated workshops including and not limited to;

- Tikanga Maori and Te Reo Maori
- Cooking on a budget

- Making face masks
- Maara Kai
- Mahinga kai (Kai gathering)
- Rongoa Maori
- Waiata Maori
- Celebrating Matariki
- Employment Support

Strict social distancing and hygiene rules were followed but did not prevent us from providing fun, informative and interactive workshops.

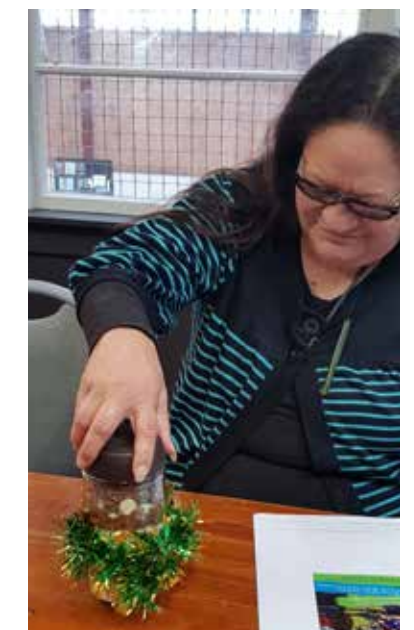
FUTURE FOCUSED

As the pandemic becomes a seemingly normal part of our daily lives Rakau Rangatira continue to keep ahead of frequent changes. The Trust continue to provide up to date Covid-19 information and support to all participants in the programme.

Online learning and sharing is our latest challenge as we research affordable and accessible options for whānau to receive online support. This includes social media, text messages and emails.

Continuing to network with Employers in our region and developing ongoing relationships with work and income will be a focus for the new financial year as we continue to work in partnership.

Providing Rakau Rangatira participants with the right vocational, health and social support will continue to be the priority moving into the future.



84 Rākau Rangatira Members in total

38 Members gone on to gainful employment

Hākinakina Program Producing National and Regional Representatives



Image: Te Hiku Media

The Hākinakina sports programme has been running for seven years, producing 14 national and regional representatives in a range of different sports.

Te Hiku Media came along to one of our training sessions to find out what it's all about.

It's not just about the fitness - it's about a hard work ethic. Three mornings a week - from 6am in the morning - members of our Hākinakina Programme are up bright and early ready to train at the Otangarei City Rugby Club.

Teaching the kids about work ethics is the real kaupapa behind the programme. Arriving on time, organising their own lunch, packing their own gear, ensuring they have their mouth guards - being prepared.

This preparation pays off and you'll see them excel at their sports on a Saturday morning - they shine!

*"It's really hard but you learn over time to get used to it and you know **it's going to be worth it in the long run...**it's helped me to be comfortable with being uncomfortable...and that **I can do anything.**"*

- Tara Lee Turner

Pou Hākinakina Champions Make Their Whānau and Peers Proud

This year has been challenging with events planned and cancelled, with training facilities closed due to Covid stipulations, and now vaccinations stipulations limiting who can and can't participate in the programme, has challenged us to evolve the programme so we can continue to support our tamariki.

Whānau have been positive throughout the whole time and we couldn't be happier with what we have accomplished with our whānau.

Our Awards evening was cancelled due to Covid but we were able to celebrate with our champions but providing them with resources packages delivered to each participant;

- Hoodies
- Training shirts
- Training bags
- Toiletry bags, shampoo, tooth brush, under arm deodorant, tooth paste, rongoā soap
- Chocolate lays
- Treat packs
- Personal printed profiles
- Sponsorship forms

We celebrated our Hākinakina award winners differently by presenting their awards to them at home and asking them to post up their thank you speech online. This was challenging because we would have loved to put these young ones on the stage in front of their peers and celebrate their hard work.

Plans for 2022 have started with the programme looking very different in delivery but with the same outcomes aimed at guiding our youth towards their dreams and aspirations in sport or education.

2021 ACCOMPLISHMENTS

- Training apparel that is gender specific, tāne and wāhine
- Sponsorship/support packages for our participants
- Engage with all our champions through Covid lock down through social media with over 750 recorded engagements
- #Hākinakina participants leaving to university (Otago)
- #Hākinakina participants leaving to boarding schools
- #Hākinakina patrons (Tama Anderson and Jade Stewart) being contracted to the Auckland blues and also the Canterbury crusaders
- Past #Hākinakina champions making New Zealand boys and girls condors 7's rugby teams
- Two past #Hākinakina participants making the New Zealand Maori under 18's girls team

About the Programme

Our Champions Programme provides a safe and nurturing environment to build excellence in Sport and Education for tamariki aged between 8 and 14 years.

The overarching objective of our programme is to teach strong work ethics within a kaupapa Māori model of practice, with sports as the tool to motivation. This in turn enables taitamariki from all backgrounds the opportunity to excel in education.

Transition To Adulthood Youth Services

Building Relationships To Success!

34 rangatahi engaged in the Transition to Adulthood Service

Over the 2021 financial period, the Transition to Adulthood Service engaged - on average - approximately 34 rangatahi in the service each month.

Of these 34 rangatahi, the average number engaged in education, employment or training was 17. This means half of the rangatahi were not engaged in any type of education, employment or training at all.

Several factors contributed to these averages. Many rangatahi live rurally or are isolated from employment or education opportunities with no access to transport or without driver licenses.

Furthermore, employment is often seasonal in rural areas and does not always result in full time employment or further opportunities.

One rangatahi faced with this scenario, was not entirely confident that he would obtain full time employment or be able to source a vehicle to practice driving to sit his restricted driving test.

His key worker was able to build networks with services that were available in the area, then collaborate with a driving instructor who allowed the rangatahi to borrow his car to sit his restricted license in.

A key component in this situation was the relationships between the key worker, provider networks and between the rangatahi and key worker.

The rangatahi was aware of other services in his area and communicated this to his key worker, who was then able to build a relationship with these services to produce a positive outcome.

The key worker observed a significant change in the attitude of the rangatahi towards his goals. His driving instructor also stated he was attending and engaging in his lessons well.

He appeared more motivated and was able to reach out to his whānau who supported him in travelling to Whangarei to sit his restricted license, and on the day of his test, he successfully passed!

This opened up opportunities for the rangatahi, who is now employed on an Oyster Farm and can travel to other employment or training opportunities to up-skill. He no longer relies only on seasonal or local employment, and can provide for his young whānau.

Engaged in employment for a number of months now, he is tracking well for a brighter future. His key worker also provided him with work gear, ensuring he can maintain employment for the long term.

The relationship between the rangatahi and the key worker remains strong, however with his new found independence the rangatahi has been able to further his independence skills and walk down his own path.



Transitional Supported Living Development Opening

On Friday 7th August the trust opened the Transitional Supported Living where at 17 Holmes Ave, Whangarei



Mā te tautoko a ngā kaitātaki ka tū pakari te hāpori
**With Vibrant Community
 Leadership Whānau Will Thrive
 With Confidence**

- Hauora Team Features In Media – He Ako Hiringa
- Hauora Nurses Making Leaps and Bounds Towards Higher Education
- Whānau Ora Change Management Hui
- The Role Of Digital Communications In Community Outreach



Hauora Team Shares Their Knowledge *Equitable Access To Medicine!*

Two of our Nursing team were asked to contribute to a feature story - Medicine Access Equity: A call to action.

This was published by He Ako Hiringa, an organisation whose mission is to contribute to eliminating inequitable access to funded medicines.

Everyone should have a fair opportunity to access funded medicines to attain their full health potential, and no one should be disadvantaged from achieving this potential.

Margaret Hand and Linda Makiha discussed their experiences with equitable access from their perspective, as well as from the patients they had seen over their years as clinicians.

They discussed areas they could see for improvement in the Health sector and highlighted the amazing mahi that our Team at Te Hau Āwhiowhio do.

They highlighted the points of difference that we as a clinic offer that sets us apart, such as delivering medications to those in need, picking up medications from the pharmacy, offering free medication direct from our clinic and also the Standing Orders that our Nurses can prescribe from.

It is always a great opportunity when our Team gets called upon for stories such as these to highlight to the wider community and networks the types of next level mahi that we undertake.

Hauora Nurses Making Leaps and Bounds Towards Higher Education

We have had yet another successful achievement in our team. Minnie Cotton RN has officially completed her Designated Nurse Prescriber studies as of November 2020.

Minnie is required to complete one last step which is to apply to the Nursing Council to register her credentials and make the process formal.

This is such a proud moment for us as a Team and for Minnie personally. As with all our Team's triumphs – they feel more personal and special as we support each other to all attain our goals.

Minnie has been with the organisation for over 7 years now - where she started off as our Community Nurse.

She is a familiar face to our whānau in the community – and has built many close relationships with them. Minnie's new tohu is one that will benefit the community, providing service in such a positive way.



"To the organisation and the team...thank you all for the tireless support and the gentle nudges as well as the words of encouragement and the time off mahi to complete this mission...It was truly appreciated."

Minnie Cotton

Our Clinical Lead Linda Makiha-Reihana, attended the Nga Manukura o Apopo Maori Nursing and Midwifery leadership programme.

Held in Cambridge over 4 months, split into two day wānanga, each wānanga covered a different topic. Examples include Governance, Ethics and Whānau Planning.

"I would confidently say it has taught me a heck of a lot and tools I can use and transfer at work or home - I highly recommend all Maori Nurses attending when they can."

I was in the 20th cohort, they have 2 cohort a year so that alone can advocate for its sustainability and Nurses are needing to enrol as soon as they can to get a placement which validates its popularity.

Tania Hodges who facilitates the course is really someone out of this world, her articulation, dedication, knowledge is amazing".

"Thank you for allowing me to attend the Nga Manukura o Apopo Maori Nurse/Midwife Leadership program - it was an amazing and very empowering experience".

- Linda Makiha-Reihana





Whānau Ora Change Management Hui

Management staff came together to discuss the Whānau Ora Model with our friends from Ngāti Hine Health Trust.



We soaked up so much knowledge from the day - many thanks to Ngāti Hine for sharing their insights with us so that we can implement the model even better within our own organisation.

Nga mihi to our presenters Jonette Chapman, Rangi Tawhiao, Val Joyce and Quila Wilson



Digital Communications

The Role It Plays In Community Outreach

Digital is a fantastic way for us to engage with our community in Otangarei. Posting real-time updates on current activities and events in our area makes it easy for people to ask questions and increase engagement with services.

As part of our community engagement strategy, we encourage our staff to share the mahi they are doing. This translates into the everyday world by making staff more approachable and available.

We are constantly evolving in the way we communicate, finding creative ways to engage with our community through Facebook, Tik Tok and our website.

Hauora is often at the centre of many of our online posting. We know that our frequent use of social media has been more successful than in the past which has been a strong positive for the organisation and community.

Whānau are able to comment on our hauora messages and sometimes engage in healthy debates online which is thought provoking and making a hauora a conversational topic.

Working alongside our Digital Partner, Pitch and Gold, we have achieved a higher level of quality and efficiency in our communications and campaigns. Measuring results shows that these efforts have a significant impact on our performance and process and we continue to improve and upgrade the quality of our information and understanding our audience.

The organisation is hopeful that our consistent and informative posting coupled with the guidance from our digital partner will have a positive impact on the attitudes and behaviours amongst our community.



52,000
The number of times
our Facebook content
was shown



21,500
Total users reached
via Facebook



4,599
Total website
users



Mā te oranga ka anga whakaua te whānau

Whānau are thriving, healthy and contributing to social wellness

- Pēpi Parcels - Baby Clothing And Supplies Initiative
- E Tu Otangarei - Celebrating With Our Community Amidst A Pandemic
- Tamariki Ora Wellness Packs A Welcome Respite For Whānau
- Kaumātua Kuia Event A Spectacular End To An Eventful Year

Pēpi Parcels - Helping Whānau to Focus on Moving Forward

Pēpi Parcels' goal is simple - to collect donations of baby clothing and items to make parcels to provide for babies until they are one year old.

The parcels are given to parents in need, chosen by a third party expert organisation. Baby is clothed for their first year of life. Based on a successful not-for-profit model in South Australia, Pēpi Parcels has been established to help provide struggling whānau in the community, through pre-established organisations, with infant clothing. Each parcel is lovingly packed to give the baby all the clothing they need as they grow for the first year of their life.

The founder of Pēpi Parcels replied to our inquiry, stating that she would love to help however was

not looking to supply to individuals and was in the process of forming a relationship with 1 or 2 local organisations that she could support. After a few communications back and forth between ourselves and Pēpi Parcels, the founder invited the trust to be one of those supported organisations.

Since October 2021, Te Hau Āwhiowhio ō Otangarei Trust and Pēpi Parcels have supported 9 whānau and their babies with 1 years' worth of Pēpi parcels of clothing and toys. This means that for struggling whānau, the pressure and stresses to cloth their new baby has been lifted.



"A Whakatauki we are reminded of says; "Nau te rourou, naku te rourou, ka ora te manuhiri." – With your food basket and my food basket, the people will thrive.



9 whānau and their babies supported with 1 years' worth of Pēpi parcels of clothing and toys

Whānau can focus on moving forward on their path plan - whether it be employment, housing, debt management or any other situations they may be in.

The financial benefits of being able to provide whānau with essential clothing items, means they can afford to buy more kai, pay more towards current debt and move towards financial freedom.

By connecting whānau with resources available in the community we hope to create a sense of independence and connection, especially to 'Te Ao' - linked to light, peace and understanding.

Two of the boxes shown were gifted to a solo mum who has just had her fifth pēpi. The whānau were evicted from their property during the lock-down

and mum is now working hard with budgeters to pay for a private rental and pay off debts.

Baby is only a few days old, but he has a year's worth of clothes and his mum has one less thing to worry about. Some feedback we have received is that the boxes are beautifully packaged with beautiful items. One of the Dads rushed off to put the baby in one of the new outfits as he had outgrown what they had. One of the young mums that was in emergency housing was brought to tears and passed on her gratitude and appreciation.

Te Hau Āwhiowhio ō Otangarei Trust in collaboration with Pēpi Parcels is alleviating some of the stresses our whānau face every week.

E Tu Otangarei - Celebrating With Our Community Amidst A Global Pandemic



On December 12 we hosted our community event with a free BBQ, Music and free spot prize raffles.

We had basketball competitions for our tamariki, a live petting ZOO and ice cream as give-aways for our tamariki. Ngāti Hine Health Trust also had a large presence at the event with give-aways and music for our community. Oranga Tamariki also attended providing a face painting station.

A local whānau donated a Sheep to provide meat for a pre-Xmas give-away which went into a free draw for whānau who registered their attendance. Overall a successful event.

It appears that the pandemic has brought the community closer together in different ways and people who were not normally visible are now more included in day to day interactions.



EVENT HIGHLIGHTS:

- Addressing social isolation
- Celebrating with our Community after a pandemic
- Meeting new whānau in our community we might not normally engage with
- Alleviating stress for whānau
- Ensuring our Tamariki are safe and entertained
- Increased interaction on social media
- Having fun!



"It was choice to see whānau out and about enjoying themselves - parents with children and grandparents with their mokopuna."



Since the beginning of the strict Covid-19 lock-down #4, NZ has seen a 40% rise in reported family violence, with two thirds of Women's Refuges across NZ seeing an increase in demand.

Being confined under lock-down for a number of weeks can be problematic when trying to find things to keep children entertained and safe.

By providing a Tamariki Ora Wellness pack to vulnerable whānau we looked for ways to entertain tamariki and lessen the stresses of confinement for a long period of time, reducing frustration, friction and anxiety in parents and Children.

Tamariki Ora packs are intended to give children ways of dissociating, self comforting and entertaining themselves in situations out of their control.



We looked at ways we could lessen long term trauma for vulnerable whānau with children - whānau that presented to our organisation with a history or a high risk of Domestic Violence In the home.

After discussion and consideration as to what we, as a service, could do, to help alleviate the stress on whānau, we initiated a plan to cover items that would comfort a child in traumatic situations, deviate attention from a possible traumatic situation as well as add an educational aspect to fun activities that could ultimately lessen the stresses of being in lock-down for the whole whānau.



Our annual Hauora Kuia Kaumātua lunch was a success! With Covid restricting travel plans for all of us we thought it only fitting to base our event on the theme “Destination” - since they can’t travel we brought the travel to them!

It was a fun filled day complete with a live band to serenade our guests with some of their favourite classic cover songs.

There was plenty of kai, gifts and games to keep our senior community members entertained for what was a very lovely afternoon.





**Te piki ō te ora, tērā te tupu
ō te rākau.**

***With improved well-being,
the tree will grow.***

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 2021, reflect fairly the financial position and operations of the Trust.

TRUST CHAIRPERSON

Dianne Te Nana

Date: 17 December 2021

CHIEF EXECUTIVE OFFICER

Martin Kaipo

Date: 17 December 2021

Group Financial Reports

For The Year Ended 30th June 2021

Parent

Te Hau Āwhiowhio ō Otangarei Trust
Registration Number: CC50436

Subsidiary

Otangarei Papakāinga Limited
Company Number: 6189047

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Te Hau Āwhiowhio o Otangarei Trust

For the year ended 30th June 2021

Directory

Nature of Business

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

The objective of the trust is to have:

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

Te Hau Āwhiowhio 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 6-16
- Community Development 17-18

Nature of Business - 100% owned subsidiary

Otangarei Papakāinga 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

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 2021

Statement of Comprehensive Revenue and Expense

	Notes	Group 2021	Group 2020	Parent 2021	Parent 2020
Revenue			Restated		
Revenue	7	5,358,545	3,974,346	5,126,003	3,552,013
Cost of Goods Sold					
Direct Costs		191,919	221,834	191,919	221,834
Gross Surplus		5,166,626	3,752,512	4,934,084	3,330,179
Expenses					
Administration Expenses		77,889	78,109	59,697	63,126
Operating Costs		3,245,397	2,523,262	3,140,670	2,477,608
Other Expenses		165,398	107,615	124,052	92,130
Total Expenses	8	3,488,684	2,708,986	3,324,419	2,632,864
Surplus before net financing costs		1,677,942	1,043,526	1,609,665	697,315
Finance Income & Expenses					
Finance Income	11	2,282	7,678	2,264	7,667
Finance Expense	11	-	638	-	638
Net Finance Income		2,282	7,040	2,264	7,029
Surplus for the year before tax expense		1,680,224	1,050,566	1,611,929	704,344
Tax Expense	10	-	-	-	-
Surplus for the year after tax expense		1,680,224	1,050,566	1,611,929	704,344
Other Comprehensive Revenue & Expenses		-	-	-	-
Total Comprehensive Revenue & Expense for the year		1,680,224	1,050,566	1,611,929	704,344

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Statement of Changes in Net Assets/Equity

	Accumulated Revenue & Expenses	Group Total	Accumulated Revenue & Expenses	Parent Total
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 (Restated)	1,050,566	1,050,566	704,344	704,344
Balance as at 30th June 2020	2,495,958	2,495,958	2,067,921	2,067,921
Balance as at 1st July 2020	2,495,958	2,495,958	2,067,921	2,067,921
Total Comprehensive Revenue & Expense for the year	1,680,224	1,680,224	1,611,929	1,611,929
Balance as at 30th June 2021	4,176,182	4,176,182	3,679,850	3,679,850

BDO Northland
ASSURANCE BDO

Te Hau Awhiowhio o Otangarei Trust

As at June 2021

Statement of Financial Position

	Notes	2021	Group 2020	2021	Parent 2020
Assets			Restated		
Current Assets					
Cash & Cash Equivalents	12	1,822,408	909,320	1,605,102	758,605
Investments	14	285,117	283,530	285,117	283,530
Income Tax Refund		7	-	-	-
Prepayments & Other Debtors		25,519	12,250	25,519	12,250
Receivables (from exchange transactions)	13	1,395,114	617,392	1,735,550	911,834
Total Current Assets		3,528,165	1,822,492	3,651,288	1,966,219
Non Current Assets					
Property, Plant & Equipment	27	1,478,162	1,469,830	490,435	458,146
Investment in subsidiary		-	-	1,000	1,000
Total Non Current Assets		1,478,162	1,469,830	491,435	459,146
Total Assets		5,006,327	3,292,322	4,142,723	2,425,365
Liabilities					
Current Liabilities					
Deferred Income	15	347,013	468,544	-	20,000
Employee Benefit Liability	16	256,254	166,971	256,254	166,971
GST Payable		131,882	70,885	125,089	90,465
Payables (from exchange transactions)	17	94,995	89,964	81,529	80,008
Total Current Liabilities		830,144	796,364	462,872	357,444
Total Liabilities		830,144	796,364	462,872	357,444
Net Assets/Equity					
Retained Earnings		4,176,182	2,495,958	3,679,850	2,067,921
Total Net Assets/Equity/Liabilities		4,176,182	2,495,958	3,679,850	2,067,921

Trustees of Te Hau Awhiowhio o Otangarei Trust have authorised these financial statements for issue on 22/03/2022.

DB & Ana. Trustee

John. Trustee

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Statement of Cashflows

	Notes	2021	Group 2020	2021	Parent 2020
Cash Flows from Operating Activities					
Proceeds from the provision of goods and services		75,159	37,314	28,226	25,158
Proceeds from grants, donations, government and other contracts		4,391,639	3,648,903	4,276,847	3,085,446
Net GST received (paid)		51,171	(100,855)	20,930	(27,011)
Interest, dividends and other investment receipts		2,145		2,126	
Payments to suppliers and employees		(3,502,636)	(2,840,558)	(3,382,618)	(2,769,667)
Net Cash Flows from Operating Activities		1,017,478	744,804	945,511	313,926
Cash Flows from Investing Activities					
Proceeds from sale of property, plant & equipment		13,327	1,191	13,327	1,191
Proceeds from interest and dividends received		-	10,158	-	10,158
Payments for property, plant & equipment, Capital Items		(116,130)	(961,425)	(100,066)	(56,978)
Net Cash Flows from Investing Activities		(102,803)	(950,076)	(86,739)	(45,629)
Cash Flows from Financing Activities					
Advances to other parties		-	-	(10,688)	(225,099)
Payments for Shares & Investments		(1,587)	(9,568)	(1,587)	(9,568)
Interest Paid		-	-	-	-
Net Cash Flows from Financing Activities		(1,587)	(9,568)	(12,275)	(234,667)
Net Increase (decrease) in Cash and Cash equivalents		913,088	(214,840)	846,497	33,630
Cash & Cash Equivalents					
Opening Balance		909,320	1,124,160	758,605	724,975
Net increase (decrease) in cash and cash equivalents		913,088	(214,840)	846,497	33,630
Cash & cash equivalents at end of year	12	1,822,408	909,320	1,605,102	758,605



Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

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 publicly 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.

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:

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

- 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 Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are not utilised in the 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, DV
Furniture & Fittings	10% - 40% SL, DV
Vehicles	20% SL, DV
Plant & Equipment	10 - 50% SL, DV
Office Equipment	10 - 67% 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.

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

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

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.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

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.

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 2021.

	Group		Parent	
	2021	2020	2021	2020
7. Revenue				
Revenue from exchange transactions				
Rendering of Services	75,167	37,314	28,226	25,158
Total Revenue from exchange transactions	75,167	37,314	28,226	25,158
Revenue from non-exchange transactions				
Donations received	5,095	100	5,095	-
Grants received	48,000	371,325	48,000	39,700
Government and other contract income	5,230,283	3,565,618	5,044,682	3,487,155
Total Revenue from non-exchange transactions	5,283,378	3,937,043	5,097,777	3,526,855
Total Revenue	5,358,545	3,974,357	5,126,003	3,552,013

	Group		Parent	
	2021	2020	2021	2020
8. Expenses by Nature				
Audit Fee's	11,200	11,200	7,700	7,700
Depreciation	96,414	72,143	56,403	62,794
Operating Lease Expense				
Plant & Machinery	92,334	69,482	85,966	69,482
Property	65,442	51,434	58,592	45,892
Employee benefit expenses (including directors) comprise				
Wages & Salaries	2,692,971	2,070,544	2,623,348	2,070,544

9. Key Management Personnel Compensation

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

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body
- Chief operating officers, responsible for the operation of the Group's operating segments, and reporting to the Senior executive officers

Members of the governing body were paid an annual fee of \$29,635 (2020:\$11 680) for meetings attended during the period.

Senior executive officers and Chief operating officers are employed as employees of the Group, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time-equivalents' (FTE's) for Senior executive officers and Chief operating officers) in each class of key management personnel is presented below:

	2021		2020	
	Remuneration	Number of Individuals	Remuneration	Number of Individuals
Members of the governing body	211,047	3	103,197	1
Senior executive officers	198,176	2	17,8	

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

A number of close family members of key management personnel are employed by the Group on normal employment terms. The total aggregate remuneration paid to close family members of key management personnel was \$697,314 thousand (2020: \$289,568).

10. Income Tax Expense

The subsidiary is liable for income tax where applicable and income tax has been calculated as follows:

	2021	2020
Net Profit (Loss) Before Tax	68,295	346,222
Additions to Taxable Profit		
Ministry of Housing and Urban Development	- 74,360	- 24,787
MSD Upfront Furnishing Costs	-	- 22,655
Koha Received	-	- 100
Koha Paid	-	- 2,220
IRD Penalties	2	3,053
TPK Māori Housing Network Funding	-	- 331,625
Total additions to Taxable Profit	- 74,358	- 373,894
Net Taxable Profit	- 6,063	- 27,672
Deductions from Taxable Profit		
Losses Brought Forward	- 64,231	- 36,650
Total Deductions from Taxable Profit	- 64,231	- 36,650
Taxable Profit (Loss)	- 70,294	- 64,322
Tax Payable at 28%	-	-
Deductions from Taxable Payable	- 7	-
Resident Withholding Tax Paid	-	-
Total Deductions from Tax Payable	- 7	-
Income Tax Payable (Refund Due)	-7	-

	2021	Group	2020	2021	Parent
					2020
11. Net Finance Costs					
Finance Income					
Interest received on cash investments	2,282		7,678	2,264	7,667
Total Finance Income	2,282	-	7,678	2,264	7,667
Finance Expenses					
Financial liabilities at amortised cost	-		638	-	638
Total Finance Expenses	-		638	-	638
	2021	Group	2020	2021	Parent
					2020
12. Cash & Cash Equivalents					
Cash at bank and available on demand	1,822,408		909,320	1,605,102	758,605
Total Cash & cash equivalents	1,822,408		909,320	1,605,102	758,605

Interest rate range during the period on interest earning bank accounts was 0.0% - 0.05% (2020: 0.10% - 0.35% pa). Cash at bank is held with ANZ Bank.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

	2021	Group	2020	2021	Parent
					2020
13. Receivables					
Accounts Receivables	1,395,114		617,392	1,404,367	591,339
Allowance for impairment	-		-	331,183	320,495
Advances to related parties (Note 20)	-		-	-	-
Sundry Receivables	-		-	-	-
Total Receivables	1,395,114	-	617,392	1,735,550	911,834

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

	Group	Parent
Balance as at 1st July 2019	-	-
Impairment loss	-	-
Impairment loss reversal	(11,500)	(11,500)
Write off to bad debts	-	-
Balance as at 30th June 2020	- 11,500	- 11,500
Impairment loss	-	-
Impairment loss reversal	-	-
Write off to bad debts	-	-
Balance as at 30th June 2021	- 11,500	- 11,500

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

	2021	Group	2020	2021	Parent
					2020
14. Investments					
Term Deposits	285,117	-	283,530	285,117	283,530
Total Investments	285,117	-	283,530	285,117	283,530

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 0.45 %, (2020: 1.10%). Term deposits are held with ANZ Bank

	2021	Group	2020	2021	Parent
					2020
15. Deferred Income					
Revenue received in advance -Grants and Contract Inc			20,000		20,000
Prior period error adjustment:OPL MUHD					
Housing Contract	347,013		448,544	-	-
Total Trade Deferred Income	347,013	-	468,544	-	-

	2021	Group	2020	2021	Parent
					2020
16. Employee Benefit Liabilities					
Holiday Pay Accrual	176,244		115,056	176,244	115,056
Wages Accrual	80,010		51,494	80,010	51,494
Syndicate Funds	-		421	-	421
Total Employee Benefit Liabilities	256,254	-	166,971	256,254	166,971

	2021	Group	2020	2021	Parent
					2020
17. Trade payables - exchange transactions					
Trade payables from exchange transactions	94,995		89,964	81,529	80,008
Total Trade payables - exchange transactions	94,995		89,964	81,529	80,008

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

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	
	2021	2020	2021	2020
Less than one year	108,379	105,204	94,526	105,204
Between one and five years	216,119	235,704	176,313	235,704
Greater than five years	32,696	45,996	-	45,996
Total	357,194	-	386,904	386,904

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 2021:

Dianne Te Nana
Kim Tito resigned 15/10/2020
James Nair resigned 20/05/2021
Marcelle Kaipo appointed 03/06/2021 director appointed 20/05/2021 trustee

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

	2021	2020
Opening Balance (1st July)	320,495	104,795
Advances made	-	200,000
Repayments received	-	-
Expenses paid on behalf of subsidiary	10,688	15,700
Closing Balance (30th June)	331,183	320,495

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For the year ended 30th June 2021

Notes to the Financial Statements

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 Westera Lawyers.

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

7. Some expenses of Otangarei Papakainga Limited during the year were paid by the Trust, and recharged to the

8. During the year, the Trust entered into agreements to sell three vehicles to three employees to the value of \$13,500 in aggregate. It is deemed that the vehicles were sold at market value as the sale price was higher than the carry amount of the assets at date of sale. In aggregate, the Trust recovered depreciation of \$2,850 through the sale.

Essentially, loan agreements were drawn up whereby the staff members repay the Trust on specified dates. At year end, the outstanding balance for the loans were \$7,200 in aggregate. This amount is included under prepayments and other debtors disclosure on the face of the financial statements.

9. Samaria Kaipo is a family member of Trustees of the Trust and has been paying board to the Trust under the Transitional Housing Programme that amounted to \$7,200 since September 2020.

21. Commitments and Contingencies

(i) Commitments

In June 2021, the subsidiary Otangarei Papakainga Limited made a commitment to purchase 17C McKinnon Crescent, Otangarei, Whangarei for a purchase price of \$160,000. This sale was transacted subsequent to balance date - refer to note 23. (2020:nil)

(ii) Contingent Liabilities

There are no known contingent liabilities (2020: Nil).

(iii) Contingent Assets

There are no known contingent assets (2020: 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		Financial Assets	Financial Liabilities	Total
2021	Group			
		Loans & Receivables	Amortised Cost	
30th June 2021	Note			
Cash & Cash Equivalents	12	1,822,408	-	1,822,408
Investments	14	285,117	-	285,117
Receivables (from exchange transactions)	13	1,395,114	-	1,395,114
Payables (from exchange transactions)	17	-	94,995	94,995
		3,502,639	94,995	3,407,644
2021				
Parent		Financial Assets	Financial Liabilities	Total
		Loans & Receivables	Amortised Cost	
30th June 2021	Note			
Cash & Cash Equivalents	12	1,605,102	-	1,605,102
Investments	14	285,117	-	285,117
Receivables (from exchange transactions)	13	1,735,550	-	1,735,550
Payables (from exchange transactions)	17	-	81,529	81,529
		3,625,769	81,529	3,544,240

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

Carrying Amount				
2020				
Group		Financial Assets	Financial Liabilities	Total
		Loans & Receivables	Amortised Cost	
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	Financial Liabilities	Total
		Loans & Receivables	Amortised Cost	
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

23. Events after the reporting date

On the 15th of November 2021 the Trust entered into an agreement to purchase 36 Robert street/28 James Street Whangarei for \$1,300,000, this went unconditional on 24th February 2022. Further to this the purchase of Mckinnon Crescent was finalised by the subsidiary in July 2021 - refer to note 21 for further details. 2020: 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

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. The Group essentially provides essential services and on this basis funding streams have not been compromised by the pandemic.

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For the year ended 30th June 2021

Notes to the Financial Statements

26. Prior Period Adjustment

The Management of the Group, upon obtaining final and complete documentation for the housing contract recorded within Otangarei Papakainga Limited, noted that the advance accommodation subsidy was recognised in full as revenue in the 2020 financial year. The development phase specified in the contract was for a period of 6 years. For the 2020 financial year, a restatement of revenue is therefore required. The prior year impact will be the recognition of deferred revenue \$421,373 and reduction of revenue to the same value.

For the 2021 financial year, recognition of \$74,360 being for the revenue for this contract and corresponding reduction of deferred revenue has been processed to align with the above.

The prior period financial statements have been restated to correct for this matter. The effect of the restatement on the financial statements is summarised below and for this reason the comparatives within these 2021 financial statements differ from the audited 2020 financial statements. The error is in regard to the timing of recognition only. There has been no change to opening accumulated comprehensive revenue and expense for 2020 as the revenue stream only took effect from the 2020 financial year.

Subsidiary	Original	Restated
Net Profit	\$ 767,595	\$ 346,222
Income received in advance	\$ 27,171	\$ 448,544
Equity	\$ 850,410	\$ 429,037
Group	Original	Restated
Net Profit	\$ 1,471,939	\$ 1,050,566
Income received in advance	\$ 47,171	\$ 468,544
Equity	\$ 2,917,331	\$ 2,495,958

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

Notes to the Financial Statements

27. Property, Plant & Equipment

Group At Cost	Land and Buildings	Furniture & Fittings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
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
As at 1 July 2020	1,384,642	52,302	127,386	96,436	110,826	1,771,592
Additions	15,621	8,571	58,847	2,609	30,479	116,126
Disposals	-	(1,557)	- (9,823)	-	- (11,380)	-
As at 30 June 2021	1,400,263	59,316	186,233	89,222	141,305	1,876,338

Accumulated Depreciation

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
As at 1 July 2020	40,879	10,771	92,168	80,997	76,948	301,763
Depreciations	33,401	16,582	23,062	2,779	20,607	96,430
Disposals	-	(18) (26)	-	-	- (26)	-
As at 30 June 2021	74,280	27,335	115,204	83,776	97,555	398,167

Net Book Value

As At 30 June 2020	1,343,764	41,530	35,219	15,438	33,879	1,469,830
As At 30 June 2021	1,325,984	31,980	71,002	5,445	43,751	1,478,163

Parent

At Cost	Land and Buildings	Furniture & Fittings	Plant and Equipment	Motor Vehicles	Office Equipment	Total
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
As at 1 July 2020	390,217	25,694	127,386	96,436	110,826	750,559
Additions	8,113	1,125	57,747	2,609	30,479	100,072
Disposals	-	(1,557)	- (9,823)	-	- (11,380)	-
As at 30 June 2021	398,330	25,262	185,133	89,222	141,305	839,251

Accumulated Depreciation

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
As at 1 July 2020	35,078	7,223	92,168	80,997	76,948	292,414
Depreciations	8,562	2,511	21,962	2,779	20,607	56,420
Disposals	-	(18)	-	-	- (18)	-
As at 30 June 2021	43,640	9,716	114,130	83,776	97,555	348,816

Net Book Value

As At 30 June 2020	355,140	18,470	35,219	15,438	33,879	458,146
As At 30 June 2021	354,691	15,545	71,002	5,445	43,751	490,435

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

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2021

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 2019						
Additions	994,425	26,608	-	-	-	1,021,033
Disposals	-	-	-	-	-	-
As at 30 June 2020	994,425	26,608	-	-	-	1,021,033
As at 1 July 2020	994,425	26,608	-	-	-	1,021,033
Additions	7,508	7,446	1,100	-	-	16,054
Disposals	-	-	-	-	-	-
As at 30 June 2021	1,001,933	34,054	1,100	-	-	1,037,087

Accumulated Depreciation

As at 1 July 2019						
Depreciations	5,801	3,548	-	-	-	9,349
Disposals	-	-	-	-	-	-
As at 30 June 2020	5,801	3,548	-	-	-	9,349
As at 1 July 2020	5,801	3,548	-	-	-	9,349
Depreciations	24,839	14,071	1,100	-	-	40,010
Disposals	-	-	-	-	-	-
As at 30 June 2021	30,640	17,619	1,100	-	-	49,359
	971,293	16,435	-	-	-	

Net Book Value

As At 30 June 2020	988,624	23,060	-	-	-	1,011,684
As At 30 June 2021	971,293	16,435	-	-	-	987,728

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

Report on the Audit of the Consolidated Financial Statements

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 2021, 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 2021, 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



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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 Trust's beneficiaries, 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

BDO Northland
Whangarei
New Zealand
24 March 2022



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