



## TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST



2021 - 2022

# 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 behaviour and cultural practice that reinforce kawa and tikanga (custom and protocol).

## OUR VALUES

### WHANAUNGATANGA

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

This is my 31st Annual Report and if there is one way to sum up the feeling of the last two years it is 'brain fatigue'. We have navigated the Trust through some uncharted waters and I am pleased we remain in a strong financial position. As we look to the year ahead, I am confident of the great results-based relationships and service agreements we have with funders.

These last two years have been harsh on our kaimahi, families, and communities. We are constantly dealing with a diverse and dynamic environment and service landscape - new levels of vulnerability, more whānau in need and new behaviours to understand and address.

Our strategy has been one of forward momentum, just as whānau are adapting and coping in different ways, so must we. There is no clear road map that has survived the last two years, however, we draw on our past experience and know-how to keep us moving forward as a Trust.

Design and development is the new language; but in order to produce results, all partners, stakeholders, and funders need to be in the same book - and preferably on the same page. I wish to acknowledge all our kaimahi, supporters, partners and agencies who work closely with each other and the Trust in achieving our outcomes.

## BUSINESS AS USUAL

2020/21 Covid funding has not impacted our 2022 income; however, it does take a balancing act to ensure we don't swing too far in the wrong direction chasing short-term funding that does not sustain workforce obligations.

We can report that 2022 funding was robust and covered the needs of the Trust, its workforce and enrolled population both, in the Hauora and Social Services. The annual plan was worked on throughout the year and yielded an opportunity for the Trust to uptake, review and analyse

progress. These reviews have enabled the organisation to prioritise its 2022/2023 focus and get ahead of the ball.

## WORKFORCE

Staff retention was a challenge for the 2022 year. I don't recall a year in which so many kaimahi have come and gone. Whilst this causes instability it also provides an opportunity for rapid improvement and understanding around roles and responsibilities. Several operational areas required staff to cover areas that were not their own. Inductions and recruitment took time and effort and seemed ongoing and drawn out. Kaimahi, who had been working hard, worked harder. Teams were spread thin, gaps were highlighted, and morale suffered. With internal and external factors at play, well-being was our top priority within the organisation kaupapa of whānau ora, so we selected a management team to improve the issues and prioritise our stress points. It was a good move, and we began stabilising and resetting several operations across the organisation.

## FINANCIAL

Trust finances required the tightening of budgets following significant asset purchases such as property. Investing in large assets is new to the Trust, so adjustments must be put in place for annual spending. Increased planning is required from all services to minimise waste and maximise opportunity.

We worked hard to ensure all teams had a voice in what mattered to their services; however, we still needed to hold the reins tightly.

Pay increments were also an investment across our services, especially the Hauora. Not all increments were aligned to the requirements of development or roles; some were just because it was the right move and the recipient had earned it.



Source: The Northern Advocate. Photo / Michael Cunningham

## STRATEGIC PLAN

I am confident we have worked through and achieved the Trust's targets for 2022. The board has strong, robust governance that is attentive and supportive of innovation. They understand that intellectual property is an asset and works for all aspects of the Trust. The board commits to its meetings, sub-committees, and functions to enable management to take it to the next level. We still need to focus on the Growth of Revenue, Financial Rigour & Strength, New Contracts, and entering existing partnerships that progress collectivity. However, I have confidence in our board, who put aside the time to support our Vision and Mission.

## FUTURE BUSINESS

We have significant work ahead of us, especially the refit, renovations and funding required for the Central Hauora. It is a massive undertaking and will take all skills and ability to produce the outcome of a Health Centre in Whangārei Central. We also plan to develop two new services by November 2023 that will see growth in several ways and have proceeded to negotiate for work around resilience, which will become a prototype model of practice.

We have a significant development through Otangarei Papakāinga Limited that will take a large portion of the Trust skills and abilities to produce the final result - the construction of housing units and wrap-around pastoral care. This

work is enormous in scope, with many hidden challenges. We are working to reveal as many of these challenges as possible in the early stages. New services are also on the drawing board, and require completion of accreditation processes with relevant authorities for services and delivery.

## SUMMARY

This year has been challenging, to say the least and I am reminded to utilise the support of the board more to overcome challenges, source advice and develop solutions. The board experience is vital to the bigger picture, and as CEO, integrating their expertise to support my role within the board is more important than ever. Our new management team is steadily learning and developing to work together. I wish to thank the Trust in its entirety for upholding our Kaupapa and all those who support me daily in my mahi, as well as the kaimahi, management and board who are invested in ensuring outcomes for whānau, the ultimate beneficiaries.

## Martin Kaipo

Chief Executive Officer



*Martin Kaipo*





***Nāu te rourou, nāku te rourou,  
ka ora ai te iwi.***

***With your food basket and my food  
basket the people will thrive.***

# Chairperson's Report

Tēna tātou e te whānau,

I am pleased to present my Chair report for the 2021-2022 year on behalf of Te Hau Āwhiowhio ō Otangarei Trust Board. I acknowledge the leadership and resilience of my fellow Board members as we near the end of the 2022-2023 reporting year. During the year we welcomed new Board members Terri Cassidy, Steve Bennett and Margaret Hand. Their expertise and knowledge have added value to an already highly competent board.

I thank the Board for their commitment to the kaupapa of caring for Wairua, Tinana and Kāinga in Otangarei, supporting the organisation's vision of proactive, proud, and prosperous whānau enhancing wellness together.

This tenure has been a significant period in the history of the Board, laid down by the challenges of the global Covid-19 pandemic, alongside the exponential growth with new opportunities presented to the Trust during the last 12 months, including Housing Development, Property Management, Health, Social and Justice sectors.

Our focus on whānau needs has become paramount during this time and I believe we have enabled Te Hau Āwhiowhio ō Otangarei Trust to respond to the Community.

I am extremely proud of the CEO, Senior Management and all Kaimahi of the Trust who have turned up every day to serve their communities. You have all worked tirelessly and shown strength through what can only be described as another difficult and challenging year both personally and professionally.

All whānau have been impacted by the ongoing pandemic and the Board acknowledges the sacrifice staff and their whānau have made and continue to make daily.

This year the Trust has proven to be nimble, responsive, proactive, and flexible. The Trust is in a strong financial position as this will allow us to continue our organisational planned growth.

As we face down another year, adapting our services is imperative for the Trust and a priority for the Board, so that we can better meet the changing needs of the people and whānau within our community-based teams.

As the new year emerges, we look forward to sharing with you our new and exciting growth developments which will place the Trust in an excellent position to add additional value and support to the whānau that we serve.

Nāu te rourou, nāku te rourou, ka ora ai te iwi, with your food basket and my food basket the people will thrive.

Na,



*DB & Nana*

**Dianne Te Nana**  
Chairperson



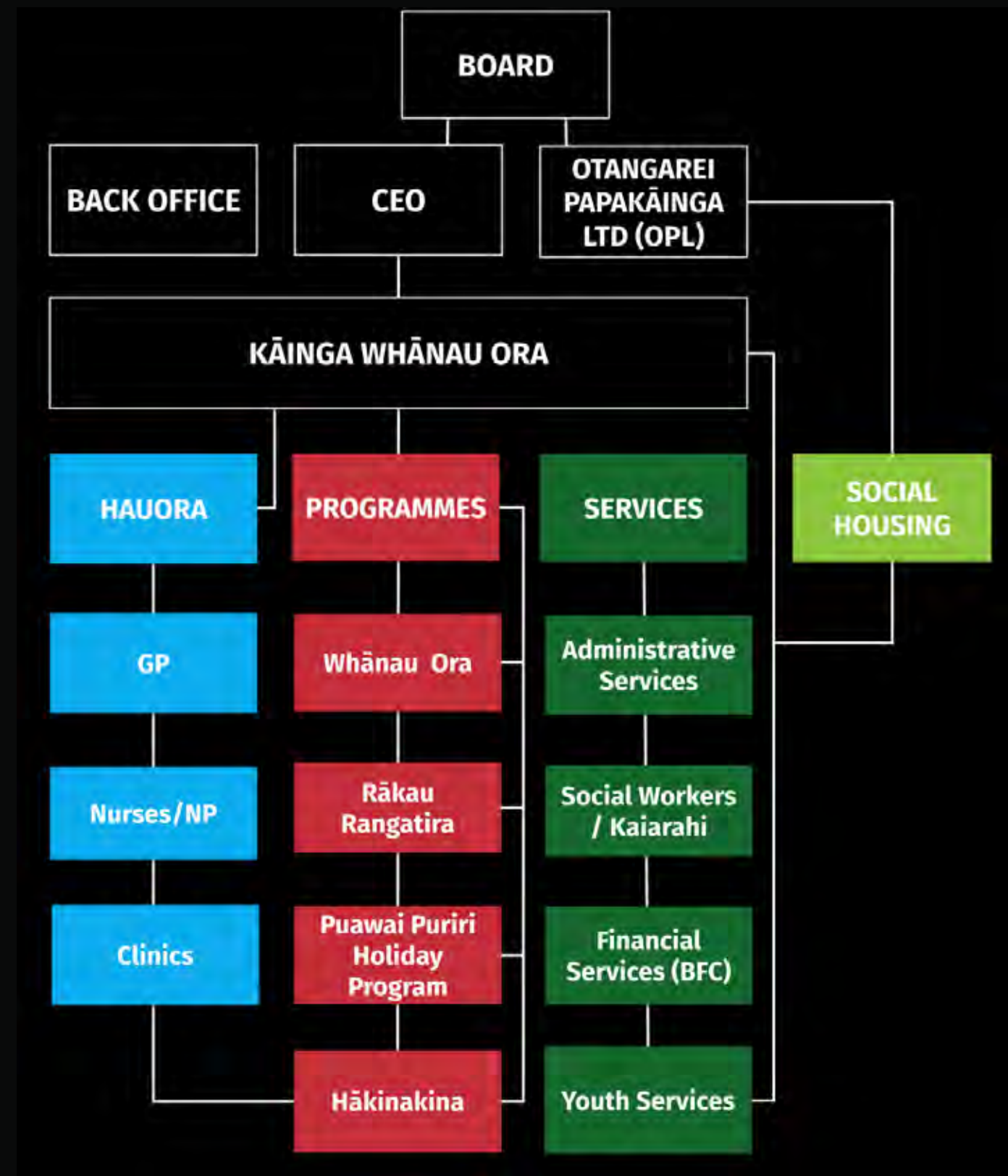
# Board of Trustees

Dianne Te Nana..... Chairperson | Trustee  
 Martin Kaipo .....Ex-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 Ihaka)**

*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 Whangārei 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

### WELLBEING

Ma to oranga ka anga whakamā te whānau

### COMMUNITY

Ma te tautoko o nga kaitiaki ka tu pakai te hapori



Covid Outreach nurses

## 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 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.





## A Look Back At Our Year

*Overcoming obstacles for a healthy, striving community*

**36**

Rangatahi engaged in Transition to Adulthood service.

**17**

Average # of rangatahi engaged in education, employment or training.

**56**

Rākau Rangatira members.

**25**

Rākau Rangatira members who have gone on to gainful employment.

**23**

Tamariki supported through our Pou Hākinakina 4-term programme.

**2133**

Patients enrolled in our Hauora.

**71.4%**

Of the total people we have vaccinated are Māori.

**1st**

Māori provider to 'open' their Community Vaccination Clinic in Northland (June 16).

**50**

Hauora wellness packs sent out into our enrolled whānau.

**1000**

Christmas Boxes packed and delivered.

**70%**

Direct impact on bringing Otangarei up to 70% overall vaccination rate after being named in the bottom two suburbs in all of Northland.



Covid-19 Summer prizepack winners



Covid-19 Summer prizepack winner with Charlee



Kasey-Lee prepares Christmas Boxes



Covid-19 prizepack winner



Liz makes a Christmas Box delivery



Tre Zahn on the Covid-19 frontlines



Kuia & Kaumātua high tea



Senior management Hauora networking excursion





Mā te whānau tō rātou ake wake e hoe

## Whānau Determine Their Own Direction And Destiny

- Overcoming Current Circumstances To Give Whānau The Housing Support They Need
- Transition To Adulthood Successes
- Supporting Our Kaumātua And Kuia Raising Their Mokopuna
- 23 Tamariki Supported In Achieving Their Educational & Sporting Dreams
- Pou Hākinakina Mana Wahine Programme Designed By Wāhine For Wāhine





# Overcoming Current Circumstances To Give Whānau The Housing Support They Need

*10/15 whānau find long-term homes*

This year has proven to be our most challenging in terms of finding suitable homes for our whānau. The harsh reality of the housing crisis and lengthy social housing waiting lists have created more obstacles than ever.

To add to the challenge, soaring living expenses and rising rent prices have made homes previously available, now no longer viable. Government assistance and supplementary payments have failed to bridge the financial gap these additional costs have caused.

Nevertheless, we have something to be proud of. Of the 15 whānau we have accommodated at our Papakāinga this year, ten have managed to find permanent dwellings. Of these 10, only one family found a Kāinga Ora property while the rest have acquired private rentals.

We remain committed to helping those who come to us with housing needs. This support comes in the form of educating people in their rights and responsibilities as tenants, assisting with paperwork and aiding them in making a favourable impression on potential landlords.

Despite potential biases against people of low-income, we must always strive to provide people with the resources and opportunities to secure their own homes, as everyone deserves the security of a place to call their own.



## Transition to Adulthood Successes

Transition to Adulthood (TTA) assists rangatahi to acquire the knowledge, skills, resources and support they need to thrive.

From the age of 15, rangatahi who have been in care are supported by our transition workers who help them plan for a positive future. We have worked with a number of rangatahi over the year and are proud to share some of their successes.

### 17 YEAR OLD MALE:

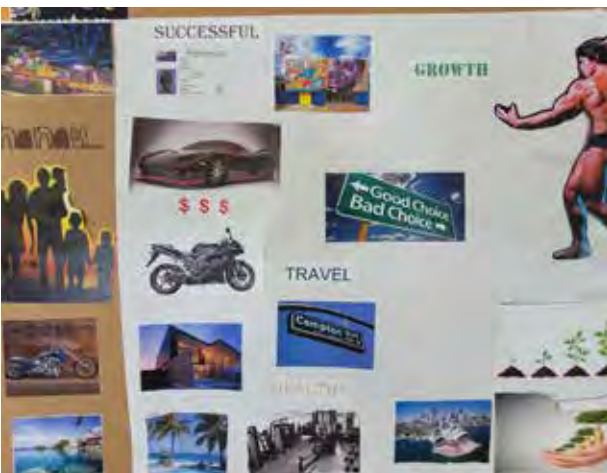
- Completed all his goal plans eg. Learner licence, gained his lifetime documents
- Acquired an apprenticeship (full time employment)
- Gained independence – he now pays his own board and has even gone on to purchase his own car
- In stable housing
- Completed TTA

### 18 YEAR OLD MALE:

- Completed all his goal plans eg. Learner licence, lifetime documents
- Gained full time employment and is currently training to get his papers in Security
- In stable housing
- Completed TTA

### 17 YEAR OLD MALE:

- Completed building course at RTC
- Won a Prime Minister award and met the PM
- Gained his licence
- Gained his lifetime documents
- In stable employment
- Working toward finding full time employment



Transitional to Adulthood vision boards



Our newly purchased Transition to Adulthood home



# Supporting Our Kaumātua And Kuia Raising Their Mokopuna

Whaea Lucy shares her knowledge inspiring Kaumātua and kuia to live life to its fullest and plan aspirational futures with their precious mokopuna.

Ngā Tini Whetu provides dedicated support and resources to our kaumātua and their mokopuna that they would not otherwise be able to access.

It has allowed whānau to dream and create aspirations for themselves as well as future-proofing the lives of their mokopuna.

Through our understanding of our urban community it was clear from inception that kaumātua and kuia would form the core of the Ngā Tini Whetu pilot.

Identifying who was appropriate for the role of Kaiarahi was paramount to the success of the programme. As a kuia and with her background in Hauora Hinengaro (Mental Health), appointing Whaea Lucy Bush was a ‘no brainer’.

Whaea Lucy understands the needs of this older generation and the special relationship that exists between grandparents and their mokopuna/tamariki in their care.

She is sharing her knowledge and inspiring Kaumātua and kuia to live life fully and plan for aspirational futures with and for their precious mokopuna. She has established regular weekly workshops to create a space for the whānau to form social connections and to kōrero freely about issues, learning and experience related to becoming full-time carers.

Each workshop has a theme including Maara Kai, Maramataka, Matariki, Kai Oranga and Rongoa Māori. These themes support an environment that kaumātua in particular are likely to be familiar with. The workshops inspire Kaumātua to retrieve memories and to reminisce about their own childhood experiences and how that might parallel with today. It also offers an opportunity for kaumātua to whanaungatanga, creating an additional place to share.

Whānau are picked up and delivered to workshops by Kaimahi from the Trust. They have a kai and when the workshops are finished they are taken home again. Whaea Lucy checks in on each of the whānau regularly.

.....  
**“This cohort has demonstrated how resilient our people are, especially our koroua and kuia.”**

## The Importance Of Oranga For Both Koro And Moko

One of our members, koro, has legal guardianship of moko after a breakdown of the relationship between Pāpā (father of moko) and Whaea (mother).

Pāpā lacked the skills and capability to look after Moko so Koro opted to take over full time care under the conditions that he had full legal guardianship that he did through a family court lawyer. Koro wanted to prevent the situation ending up in Oranga Tamariki.

Having previously engaged with our budgeting service, Koro now has an aspirational whānau plan and a financial plan. **Koro has already achieved goals with Kaiarahi which included social housing, engaging with lawyers at our community law centre and extra financial support for Moko in relation to school resources and general needs.**

He is accessing services more confidently. Moko had been in an unstable environment for some time so it was important for Koro to establish stability and a secure place for Moko to prosper. Koro was always a hard worker but gave it all up to look after his moko full time.

## Whānau Mana Enhanced

Another member, a kuia, has legal guardianship of her mokopuna. She was referred to Ngā Tini Whetū seeking parenting support for her son. Through whanaungatanga, a connection was made between the Kaiārahi, whānau and mokopuna. Kuia attends and participates in the THA cohort wānanga.

Whānau speaks Te Reo and tikanga is taught to her mokopuna. She willingly shares her knowledge of Te Ao Māori with the wider community. Her son (father of mokopuna) receives parental training and counselling. The whānau households are more settled with the son getting to learn and understand parenting. **Whānau mana is enhanced with mokopuna and son’s wellness due to improved confidence as a result of Kaupapa Māori activities thanks to the supports of Ngā Tini Whetū and their presence and relationships made with whānau.**

## Meet Whaea Lucy Bush

Ngati Moerewa te hapū  
Ngāpuhi nui te iwi  
Tautoro te Maunga  
Punakitere te Awa  
Ngātokimatawhaorua te Waka  
Mahuhu ki te riingi te Wharenui  
Puhikairunga te Whare Kai

I have worked in different roles over the years. The work was to seek better outcomes for our people.

I joined Te Hau Āwhiowhio two years ago and found that the community services within the organisation were on the same whakaaro that I had been doing for many years. I have committed to sharing my knowledge and experience with whānau and the staff.



It has been wonderful to be back working with whānau and have seen their growth in knowledge, health, study, and employment.

My thoughts about the future are captured in my favourite quote;  
**“A vision without a task is a dream. A dream without a vision is drudgery. BUT a vision with a task can change the world.”**



# 23 Tamariki Supported In Achieving Their Educational & Sporting Dreams



## Our Hākinakina Champions programme has provided awhi for our tamariki in the Whangārei area for over 8 years.

We have assisted our young people to gain knowledge and skills to learn and grow in their sporting areas or educational dreams.

We have transitioned tamariki to boarding schools all over Aotearoa and now we are supporting these young adults moving into universities or apprentices or taking up sporting contracts.

For the 2022 year our programme has supported 23 tamariki, from all over the Whangārei area. These tamariki attend primary and intermediate schools including:

- Te Kura o Otangarei
- Te Kāpehu Whetū Painuku
- Te Kāpehu Whetū Paitata
- Te Kura Kaupapa Māori o Rāwhiti Roa
- Kamo Primary
- Kamo Intermediate
- Kamo High School
- Morningside Primary
- Whangārei Boys’ High School
- Whangārei Girls’ High School

*We continue to support young people and their whānau with programmes, resources and mentoring for the benefit of the whole whānau.*



## Pou Hākinakina Mana Wahine Programme Designed *By Wāhine For Wāhine*

Through 2022 our Pou Hākinakina Mana Wahine programme has continued to provide weekly fitness classes, social media challenges and also events throughout the year that allow our wāhine to travel and participate in.

Our wāhine have consistently utilised this programme to network, work on personal health goals, gain confidence, build relationships with local resources and mentor and support other wāhine who engage with the programme.

With the programme being designed and facilitated by wāhine for wāhine, the programme designs itself, and evolves with the participants due to their input into the programme.

The programme is looking at more events for 2023 along with new social media challenges and also new training equipment and apparel that will help them grow and flourish as a roopu.



### A MESSAGE FROM THE MEMBERS

We would like to especially thank the Otangarei trust for your kindness and resources to allow us as a group to come together and focus on our health!

We have spent Mondays and Wednesdays working in the gym which has done wonders for not only our physical and mental well-being but our entire whare tapa whā has been lifted!

We have made bonds and gained much more strength than when we started.



*The Hākinakina Mana Wahine group celebrated together with a delicious dinner at The Quay which was just the cherry (or prawn) on top of a wonderful journey!*





*Mā te tautoko a ngā kaitātaki ka tū pakari te hāpori*

## With Vibrant Community Leadership Whānau Will Thrive With Confidence

- Mobile Clinics For Community Outreach - A Major Achievement Six Years In The Making
- Hauora 'Covid Champions' Make Dedicated Push To Increase Tamariki Vaccination Rates In Our Community
- Whānau Ora Māori Battalion Covid Vaccination Campaign
- Increasing Preparedness For Whānau With Covid-19 Wellness Packs
- MAIHI Whare Wānanga





# Mobile Clinics For Community Outreach - A Major Achievement Six Years In The Making

**Our new 6 berth mobile clinic arrived in January this year. This has been another major clinic achievement for our team – 6 years in the making. A dream fast tracked by the arrival of Covid.**

We plan to run mobile pop up clinics around the community for all clinical services including regular consultations, immunisations and wellness checks, screening days, chronic disease management services and rongoa.

Our mobile clinics will allow us to increase access to care and decrease inequalities. We strive to improve health outcomes for home-bound patients, increase children’s immunisation rates, reach kuia/kaumātua and hard to reach communities.



Our 1st tamariki to be vaccinated in our clinic; Emily-Rose

## First Mobile Paediatric Vaxx Clinic!

We ran our first Paediatric “Tamariki” Vaccination clinic Thursday 27th January from out of our mobile clinic. Our clinical team had to undertake further training to ensure they were all up to date with the paediatric changes.

Our first clinic was a success with 7 tamariki being vaccinated. There has been a very slow uptake in Te Taitokerau so this number was a great start!

# Hauora ‘Covid Champions’ Make Dedicated Push To Increase Tamariki Vaccination Rates In Our Community

**Tamariki were at the front of our mind as the country tackled the Covid-19 pandemic in 2022. Covid Champions were designated within the Hauora team to plan outreach clinics for our tamariki and bridge the gaps in disinformation that was circulating in the community via social media.**

Our nurses did an amazing job planning and executing clinics in their own time - getting out into the community to kōrero with whānau, cold-calling and promoting valuable information via social media.

## FROM THE FRONTLINE

17 tamariki were vaccinated through three clinics. Parents displayed strong distrust about this vaccine. Even if they themselves had received the vaccine, most still seemed hesitant to vaccinate their children. Face to face interactions improved the uptake from vaccine hesitant parents by allowing their feelings to show through and their fears dealt with calmly and warmly.

Although we were proactive by phoning, home visiting and talking with our community, resistance was strong and by no means was it a pleasant or stress-free undertaking. In a race against time, Covid-19 beat us to many of the tamariki, and pressure within whānau for or against the vaccine and what they believed it to be or not was tough. Many tamariki contracted the virus within the space that this hesitancy and delay caused.

Increased home visits highlighted the importance of being proactive in a community that is both distrustful of government messaging and highly influenced by social media and community personalities. In stressful times, people are far

more likely to be drawn to ideas that speak to their feelings and beliefs rather than practical steps and science.

Staff knowledge was highlighted of equal importance as promoting it - some whānau had some very curly questions out of left field and it shows that staff must not simply believe in the solution they are offering but also actually know how it works themselves. Debunking and decoding the disinformation and myths shows a need to stay tuned to what is going on in the community as this is a new problem of a social media age and has huge long-term ramifications for planning and communications during future pandemics or disasters.



*Using social media to reach parents in the community*

Thank you for making it easy for my girl! She especially loved doing tiktoks with you all while she waited after her vax. She went from a flood of nerves to not wanting to leave!





# Whānau Ora Māori Battalion Covid Vaccination Campaign

**Whānau o Waipareira joined us in undertaking a Whānau Ora Initiative to improve Māori vaccination rates.**

Te Hau Āwhiowhio o Otangarei joined forces with Te Whānau o Waipareira and other Māori providers in the Whānau Ora Collective in Northland to support a collective Vaccination drive in Whangārei.

Te Hau Āwhiowhio hosted the collective vaccination drive at Tikipunga Rugby club, assisting in the logistics, planning, communications, admin and clinical support for the day.

Seventy volunteers from Te Whānau o Waipareira spent one week in Te Tai Tokerau, starting in Ōmāpere, with a team of experienced clinicians and kaiarahi to assist in improving vaccination statistics across the region.

***The end result was 74 vaccinations which was a fantastic effort.***

Thank you also to Rugby for Life crew who got out and about in the community drawing our whānau in to get their vaccinations.



# Increasing Preparedness For Whānau With Covid-19 Wellness Packs

As part of our Covid-19 community response plan for isolating whānau, we put together 50 Hauora wellness packs.

not have these items in their homes, with each package being tailor-made to suit their needs (items removed/added depending on their household). Our clinical team then provided daily welfare checks to check their health and determine if they required further support.

These packs contained:

- Ibuprofen for children and adults
- Paracetamol for children and adults
- Vitamin C
- Electrolytes
- Hand sanitizer
- Gloves
- Cough syrup
- Sanitizer wipes
- Masks

We designed these packs to give whānau a basic set of items to help manage their symptoms at home. Whānau received these packs if they did



# MAIHI Whare Wānanga

Te Hau Āwhiowhio o Otangarei Trust have been involved in the development of a Tai Tokerau Māori Housing Strategy.

During the Whare Wānanga, the focus of the dialogue was on ways to enhance the prospects of Māori Housing. These exchanges between the Crown and Māori Housing stakeholders are imperative for effecting transformation.

As part of that mahi, Te Tai Tokerau put in a Tono to host the 2022 National MAIHI Whare Wānanga which was held in Waitangi at the Treaty Grounds on Friday 11th March 2022. Te Tai Tokerau attended in person and were joined by Minister Kelvin Davis as well as the CEO of Ministry of Housing Urban Development Andrew Crisp. 150 other participants including Minister Peeni Henare, Minister Marama Davis, Minister William Jackson and Minister Megan Woods all attended via ZOOM.

Te Hau Āwhiowhio o Otangarei Trust were invited to present our own mahi in the Housing space. We spoke of our stage one Papakainga Development and proposed stage two Social Housing project with the ultimate goal of providing Housing options for whānau along the entire Housing spectrum.





*Mā te oranga ka anga whakaua te whānau*

## **Whānau are thriving, healthy and contributing to social wellness**

- Puāwai Pūriri Integrates Fun & Play With Health & Wellbeing
- Helping Our Whānau To Prepare With Winter Wellness Packs
- Marking The Very First Matariki Public Holiday
- Kaumātua Kuia Lunch Delivery To Connect And Support Our Elders



# Puāwai Pūriri Integrates Fun & Play With Health & Wellbeing

Our Puāwai Pūriri Holiday Programme Provides a safe, relaxed atmosphere and space for our tamariki to enjoy recreation experiences.

The holiday programme is built around children's needs, and a range of activities ensure we cater to all ages. The key goal is everyone involved - staff, parents and tamariki having fun! Everyone participating is vital to an enriching time.

Our days start with karakia first thing in the morning and again before the tamariki go home. This kaupapa opens our day, lifts our spirits, and closes our day out to wind down for rest at home.

Holiday programmes are essential in a small community with parents who do not have the luxury of time-off just because school is out. They are also a treat for parents who want their children to have fun and explore new situations in a group, make new friends and engage aspects of their own inner child. Our programme encourages the freedom to be who you want to be, learn new things, and follow the rules and boundaries to keep it fun for everyone.



Day-to-day activities include: physical sports and games, arts and crafts to be creative, imaginative and expressive, drawing and colouring stations for those who need a quiet space or mental relaxation, board game stations, movies in the lounging area to rest in comfort or watching in the background while playing board games.

Tamariki are given an 'Options Day' to choose what activities they would like to do, playing freely but still under staff supervision. Tamariki can play basketball and octopus, dodge-ball or whatever outdoor games are playable indoors on rainy days. We are lucky to have the City Rugby

Club as a base, as it is a nice large, open but contained area.

Our programme also incorporates health and well-being through our Trust Hauora - from small group activities, healthy food tasting and fitness to games with staff members.

Last but not least, we have one day each week where we treat the children to an outing that might be a trip to the cinema, ten-pin bowling, Flip-Out or nature excursions around Te Tai Tokerau.



# Marking The First Matariki Public Holiday

To mark the first ever Matariki public holiday we wanted to celebrate with our communities with a fun event.

There were activities for our tamariki including animal petting, mini race cars, and interactive games.

We also provided free kai and loads of giveaways and raffles with 500 sausage sizzles, 500 gourmet ice creams and 500 coffees and drinks!



## Winter Wellness Packs

To prepare our whānau for the winter months our Hauora team were onsite offering free flu and covid vaccinations.

We vaccinated:

- 17 tamariki for Covid-19
- 8 adults for Covid-19
- 123 adults for the flu

We handed out 50 winter packs which included a blanket, hot water bottle, menthol rub, cough lozenges and as well as 100 hygiene packs!

Over 500 whānau attended the 3 hour event which was a fantastic turnout in support of community health and wellbeing.



# Kaumātua Kuia Lunch Delivery

Connecting and supporting elders in our community despite the challenges of Covid-19

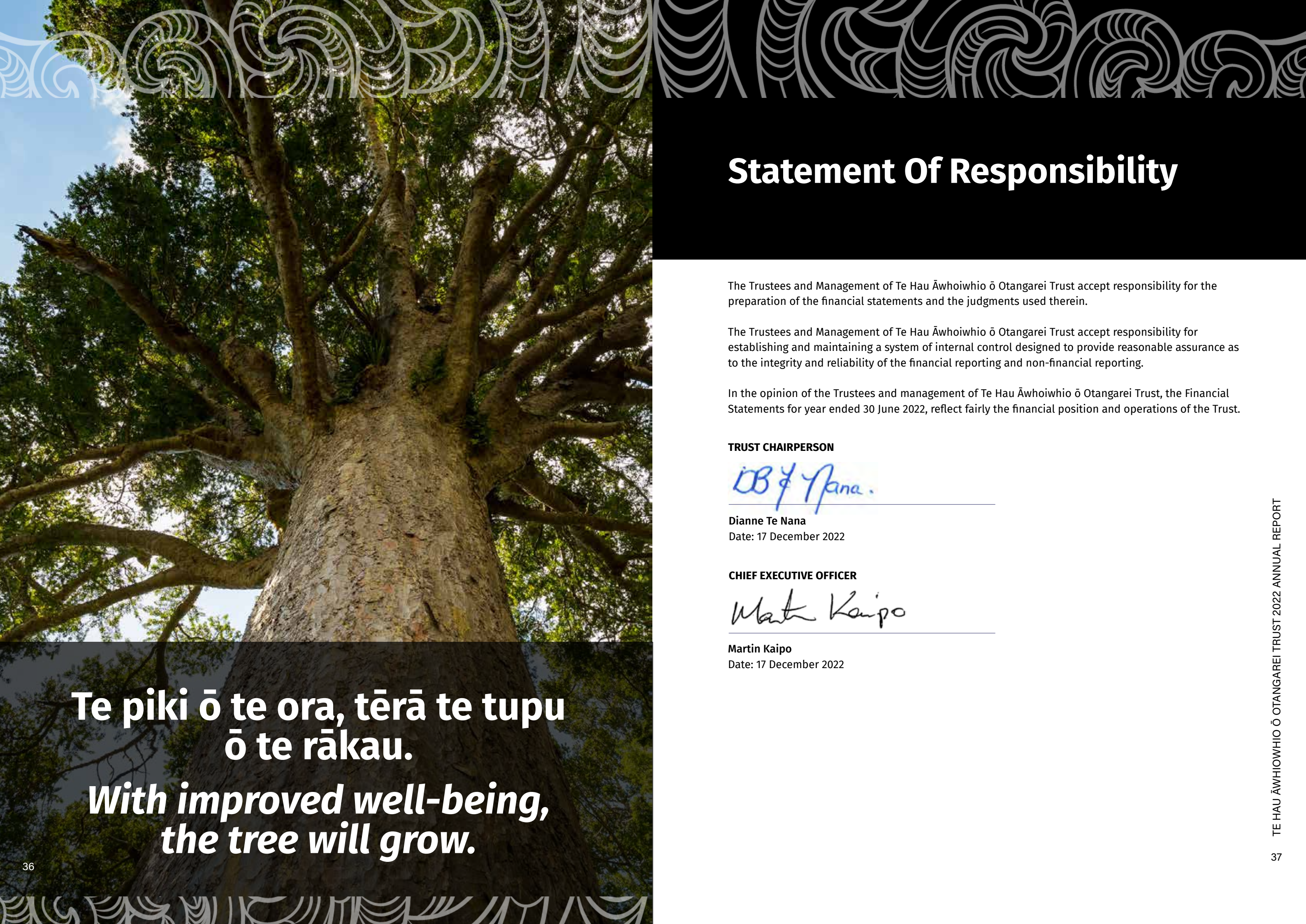
Due to the fear of Covid-19, we could not host our annual Christmas luncheon for kuia and kaumātua. We decided to provide each of our registered members of Hauora over the age of 60 with a delicious takeaway roast pork lunch.

Everyone was overjoyed to receive their lunches and we'd like to thank all those involved who made it possible for us to deliver on our kaupapa despite the pandemic.

*Our mindset is that Covid-19 won't be a roadblock for us when it comes to connecting with and supporting our whānau.*







# 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 2022, reflect fairly the financial position and operations of the Trust.

**TRUST CHAIRPERSON**

Dianne Te Nana  
Date: 17 December 2022

**CHIEF EXECUTIVE OFFICER**

Martin Kaipo  
Date: 17 December 2022

**Te piki ō te ora, tērā te tupu  
ō te rākau.**  
***With improved well-being,  
the tree will grow.***



# Group Financial Reports

## For The Year Ended 30th June 2022

### Parent

Te Hau Āwhiowhio ō Otangarei Trust  
Registration Number: CC50436

### Subsidiary

Otangarei Papakainga Limited  
Company Number: 6189047

### Contents

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## Te Hau Āwhiowhio o Otangarei Trust

For the year ended 30th June 2022

### 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) 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 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 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  
Registered Charity - Parent  
Short Term Rent - Subsidiary

#### Accountant

Coastal Accounting Limited  
2a Grant Street  
Kamo, Whangarei 0112

#### Auditor

BDO Northland  
Level 3 Business Centre  
15 Porowini Avenue  
Whangarei, 0110



## Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022

### Statement of Comprehensive Revenue and Expense

		Group		Parent	
	Notes	2022	2021	2022	2021
<b>Revenue</b>					
Revenue	7	7,218,177	5,358,545	6,718,066	5,126,003
<b>Cost of Goods Sold</b>					
Direct Costs		486,982	191,919	486,982	191,919
Gross Surplus		6,731,195	5,166,626	6,231,084	4,934,084
<b>Expenses</b>					
Administration Expenses		116,131	77,889	98,219	59,697
Operating Costs		4,054,458	3,245,397	3,943,043	3,140,670
Other Expenses		220,182	165,398	192,476	124,052
Total Expenses	8	4,390,771	3,488,684	4,233,738	3,324,419
Surplus before net financing costs		2,340,424	1,677,942	1,997,346	1,609,665
<b>Finance Income &amp; Expenses</b>					
Finance Income	11	6,560	2,282	6,427	2,264
Finance Expense	11	-	-	-	-
Net Finance Income		6,560	2,282	6,427	2,264
Surplus for the year before tax expense		2,346,984	1,680,224	2,003,773	1,611,929
Tax Expense	10	-	-	-	-
Surplus for the year after tax expense		2,346,984	1,680,224	2,003,773	1,611,929
Other Comprehensive Revenue & Expenses		-	-	-	-
Total Comprehensive Revenue & Expense for the year		2,346,984	1,680,224	2,003,773	1,611,929

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## Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022

### Statement of Changes in Net Assets/Equity

	Group		Parent	
	Accumulated Revenue & Expenses	Total	Accumulated Revenue & Expenses	Total
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
Balance as at 1st July 2021	4,176,182	4,176,182	3,679,850	3,679,850
Total Comprehensive Revenue & Expense for the year	2,346,984	2,346,984	2,003,773	2,003,773
Balance as at 30th June 2022	6,523,166	6,523,166	5,683,623	5,683,623

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# Te Hau Awhiowhio o Otangarei Trust

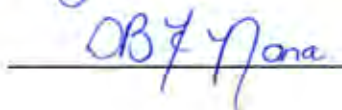
As at June 2022

## Statement of Financial Position

	Notes	2022	Group 2021	2022	Parent 2021
<b>Assets</b>					
<b>Current Assets</b>					
Cash & Cash Equivalents	12	1,943,705	1,822,408	1,750,527	1,605,102
Investments	15	287,858	285,117	287,858	285,117
Income Tax Refund	10	60	7	-	-
Prepayments & Other Debtors		66,008	25,519	41,569	25,519
Receivables (from exchange transactions)	13	5,582	472	354,825	340,908
Receivables (from non exchange transactions)	14	1,169,650	1,394,642	1,169,650	1,394,642
<b>Total Current Assets</b>		<b>3,472,863</b>	<b>3,528,165</b>	<b>3,604,429</b>	<b>3,651,288</b>
<b>Non Current Assets</b>					
Property, Plant & Equipment	27	4,212,977	1,478,162	2,847,364	490,435
Investment in subsidiary		-	-	1,000	1,000
<b>Total Non Current Assets</b>		<b>4,212,977</b>	<b>1,478,162</b>	<b>2,848,364</b>	<b>491,435</b>
<b>Total Assets</b>		<b>7,685,840</b>	<b>5,006,327</b>	<b>6,452,793</b>	<b>4,142,723</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Deferred Income	16	476,430	347,013	113,215	-
Employee Benefit Liability	17	333,072	256,254	333,072	256,254
GST Payable		157,933	131,882	137,512	125,089
Payables (from exchange transactions)	18	173,291	94,995	163,422	81,529
Payables (from non exchange transactions)	19	21,948	-	21,948	-
<b>Total Current Liabilities</b>		<b>1,162,674</b>	<b>830,144</b>	<b>769,169</b>	<b>462,872</b>
<b>Total Liabilities</b>		<b>1,162,674</b>	<b>830,144</b>	<b>769,169</b>	<b>462,872</b>
<b>Total Net Assets/Equity</b>		<b>6,523,166</b>	<b>4,176,182</b>	<b>5,683,623</b>	<b>3,679,850</b>
<b>Total Net Assets/Equity and Liabilities</b>		<b>6,523,166</b>	<b>4,176,182</b>	<b>5,683,623</b>	<b>3,679,850</b>

Trustees of Te Hau Awhiowhio o Otangarei Trust have authorised these financial statements for issue on 23 / 02 / 2023

 Trustee

 Trustee

# Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022

## Statement of Cashflows

	Notes	2022	Group 2021	2022	Parent 2021
<b>Cash Flows from Operating Activities</b>					
Proceeds from the provision of goods and services		100,891	75,159	53,283	28,226
Proceeds from grants, donations, government and other contracts		7,437,851	4,391,639	6,951,542	4,276,847
Net GST received (paid)		67,806	51,171	53,499	20,930
Interest, dividends and other investment receipts		6,560	2,145	6,427	2,126
Payments to suppliers and employees		( 4,622,616)	( 3,502,636)	( 4,454,860)	( 3,382,618)
<b>Net Cash Flows from Operating Activities</b>		<b>2,990,492</b>	<b>1,017,478</b>	<b>2,609,891</b>	<b>945,511</b>
<b>Cash Flows from Investing Activities</b>					
Proceeds from sale of property, plant & equipment		-	13,327	-	13,327
Proceeds from interest and dividends received		-	-	-	-
Payments for property, plant & equipment, Capital Items		( 2,866,454)	( 116,130)	( 2,461,725)	( 100,066)
<b>Net Cash Flows from Investing Activities</b>		<b>( 2,866,454)</b>	<b>( 102,803)</b>	<b>( 2,461,725)</b>	<b>( 86,739)</b>
<b>Cash Flows from Financing Activities</b>					
Advances to other parties		-	-	-	( 10,688)
Payments for Shares & Investments		( 2,741)	( 1,587)	( 2,741)	( 1,587)
Interest Paid		-	-	-	-
<b>Net Cash Flows from Financing Activities</b>		<b>( 2,741)</b>	<b>( 1,587)</b>	<b>( 2,741)</b>	<b>( 12,275)</b>
<b>Net increase (decrease) in Cash and Cash equivalents</b>		<b>121,297</b>	<b>913,088</b>	<b>145,425</b>	<b>846,497</b>
<b>Cash &amp; Cash Equivalents</b>					
Opening Balance		1,822,408	909,320	1,605,102	758,605
Net increase (decrease) in cash and cash equivalents		121,297	913,088	145,425	846,497
<b>Cash &amp; cash equivalents at end of year</b>	<b>12</b>	<b>1,943,705</b>	<b>1,822,408</b>	<b>1,750,527</b>	<b>1,605,102</b>

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022  
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) received charitable status 3rd February 2022 and therefore an income tax calculation has been prepared for this period.  
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: -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 not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied. 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.

Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022  
Notes to the Financial Statements

**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	2-20% SL, DV
Furniture & Fittings	10% - 25% SL, DV
Vehicles	20%-30% 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.

**Employee Benefits**  
Short term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for 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

(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 2022

### 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 2022.

	Group		Parent	
	2022	2021	2022	2021
<b>7. Revenue</b>				
<b>Revenue from exchange transactions</b>				
Rendering of Services	100,891	75,167	53,283	28,226
<b>Total Revenue from exchange transactions</b>	<b>100,891</b>	<b>75,167</b>	<b>53,283</b>	<b>28,226</b>
<b>Revenue from non-exchange transactions</b>				
Donations received	243,478	5,095		5,095
Grants received	683,243	48,000	474,218	48,000
Government and other contract income	6,190,565	5,230,283	6,190,565	5,044,682
<b>Total Revenue from non-exchange transactions</b>	<b>7,117,286</b>	<b>5,283,378</b>	<b>6,664,783</b>	<b>5,097,777</b>
<b>Total Revenue</b>	<b>7,218,177</b>	<b>5,358,545</b>	<b>6,718,066</b>	<b>5,126,003</b>
	Group		Parent	
	2022	2021	2022	2021
<b>8. Expenses by Nature</b>				
Audit Fee's	13,500	11,200	10,000	7,700
Depreciation	131,639	96,414	104,796	56,403
<b>Operating Lease Expense</b>				
Plant & Machinery	115,503	92,334	110,036	85,966
Property	78,405	65,442	71,882	58,592
<b>Employee benefit expenses (including directors) comprise</b>				
Wages & Salaries	3,041,210	2,692,971	2,915,056	2,623,348

#### 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 \$26,503 (2021: \$29,635) 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) in each class of key management personnel is presented below:

	2022		2021	
	Remuneration	Number of Individuals	Remuneration	Number of Individuals
Members of the governing body	\$ 241,092	3	\$ 211,047	3
Senior executive officers	\$ 234,825	2	\$ 198,176	2

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 \$870,874 thousand (2021: \$697,314).

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## Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022

### Notes to the Financial Statements

#### 10. Income Tax Expense

	2022	2021
The subsidiary is liable for income tax where applicable and income tax has been calculated as follows:		
Net Profit (Loss) Before Tax	343,211	68,295
Additions to Taxable Profit		
Ministry of Housing and Urban Development	- 74,360	- 74,360
MSD Upfront Furnishing Costs	- 1,522	-
MHUD - Tagged Donation	- 243,478	-
Koha Paid		-
IRD Penalties		2
TPK Māori Housing Network Funding		-
Total additions to Taxable Profit	- 319,360	- 74,358
<b>Net Taxable Profit</b>	<b>23,851</b>	<b>6,063</b>
Deductions from Taxable Profit		
Losses Brought Forward	- 70,925	- 64,231
Total Deductions from Taxable Profit	- 70,925	- 64,231
<b>Taxable Profit (Loss)</b>	<b>- 47,074</b>	<b>70,294</b>
Tax Payable at 28%	-	-
Deductions from Taxable Payable		
Resident Withholding Tax Paid	- 60	- 7
<b>Total Deductions from Tax Payable</b>	<b>- 60</b>	<b>- 7</b>
<b>Income Tax Payable (Refund Due)</b>	<b>- 60</b>	<b>7</b>

	Group		Parent	
	2022	2021	2022	2021
<b>11. Net Finance Costs</b>				
<b>Finance Income</b>				
Interest received on cash investments	6,560	2,282	6,427	2,264
<b>Total Finance Income</b>	<b>6,560</b>	<b>2,282</b>	<b>6,427</b>	<b>2,264</b>
<b>Finance Expenses</b>				
Financial liabilities at amortised cost	-	-	-	-
<b>Total Finance Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Group		Parent	
	2022	2021	2022	2021
<b>12. Cash &amp; Cash Equivalents</b>				
Cash at bank and available on demand	1,943,705	1,822,408	1,750,527	1,605,102
<b>Total Cash &amp; cash equivalents</b>	<b>1,943,705</b>	<b>1,822,408</b>	<b>1,750,527</b>	<b>1,605,102</b>

Interest rate range during the period on interest earning bank accounts was 0.0% - 0.50% (2021: 0.0% - 0.05% pa). Cash at bank is held with ANZ Bank.

	Group		Parent	
	2022	2021	2022	2021
<b>13. Receivables - exchange transactions</b>				
Accounts Receivables	5,582	472	11,615	9,725
Advances to related parties (Note 20)	-	-	343,210	331,183
<b>Total Receivables from exchange transactions</b>	<b>5,582</b>	<b>472</b>	<b>354,825</b>	<b>340,908</b>

	Group		Parent	
	2022	2021	2022	2021
<b>14. Receivables - non exchange transactions</b>				
Accounts Receivables	1,169,650	1,394,642	1,169,650	1,394,642
<b>Total Receivables from exchange transactions</b>	<b>1,169,650</b>	<b>1,394,642</b>	<b>1,169,650</b>	<b>1,394,642</b>

	Group		Parent	
	2022	2021	2022	2021
<b>15. Investments</b>				
Term Deposits	287,858	285,117	287,858	285,117
<b>Total Investments</b>	<b>287,858</b>	<b>285,117</b>	<b>287,858</b>	<b>285,117</b>

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 1.80 %, (2021: 0.45%). Term deposits are held with ANZ Bank.

During the current financial year, the Trust acquired shares in a separate legal entity, namely Tai Timu Tai Pari Limited, with 3 other entities. The Trust has a 25% share in Tai Timu Tai Pari Limited, and as the entity is newly formed, equity accounting was deemed immaterial to the group and has therefore not been included within the consolidation.

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Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022  
Notes to the Financial Statements

	Group		Parent	
	2022	2021	2022	2021
16. Deferred Income				
Revenue received in advance -Grants and Contract Inc	385,868	-	113,215	
Unused Grants with Conditions	90,562	347,013		
Total Trade Deferred Income	476,430	347,013	113,215	-

	Group		Parent	
	2022	2021	2022	2021
17. Employee Benefit Liabilities				
Holiday Pay Accrual	224,691	176,244	224,691	176,244
Wages Accrual	108,381	80,010	108,381	80,010
Total Employee Benefit Liabilities	333,072	256,254	333,072	256,254

	Group		Parent	
	2022	2021	2022	2021
18. Trade payables - exchange transactions				
Trade payables from exchange transactions	173,291	94,995	163,422	81,529
Total Trade payables - exchange transactions	173,291	94,995	163,422	81,529

	Group		Parent	
	2022	2021	2022	2021
19. Payables - non exchange transactions				
Grants to be repaid	21,948		21,948	
Total Trade payables - exchange transactions	21,948	-	21,948	-

20. 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	
	2022	2021	2022	2021
Less than one year	282,827	108,379	268,973	94,526
Between one and five years	576,910	216,119	538,303	176,313
Greater than five years	26,600	32,696	-	-
Total	886,337	357,194	807,276	270,839

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.).



Te Hau Awhiowhio o Otangarei Trust

For the year ended 30th June 2022  
Notes to the Financial Statements

21. 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 2022:  
Dianne Te Nana  
Marcelle Kaipo appointed 03/06/2021 director appointed 20/05/2021 trustee  
Martin Kaipo CEO

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.		
	2022	2021
Opening Balance (1st July)	331,183	320,495
Advances made	-	
Repayments received	-	
Expenses paid on behalf of subsidiary	12,027	10,688
Closing Balance (30th June )	343,210	331,183

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  
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  
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 subsidiary via the loan account, this amounted to \$12,027 (2021-\$10,688)  
8. 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 \$9,360.  
9. In December 2021, Te Hau Awhiowhio o Otangarei Limited acquired shares in Tai Timu Tai Pari Limited. The trust was the budget holder of 2 grants given to Tai Timu Tai Pari Limited totalling \$100,000 for various services. The funds distributed from these grants totalled, \$97,795 and as at year end, Te Hau Awhiowhio o Otangarei Limited owes Tai Timu Tai Pari Limited \$2,205 in unspent grants.

22. Commitments and Contingencies  
(i) Commitments

The Trust purchased a building on Robert Street, during the current financial year. The building is in the process of being refurbished and at year-end, work to the value of \$30,143 has been completed. The project is expected to cost a further \$52,599. There are no further commitments. (2021: 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)

(ii) Contingent Liabilities  
There are no known contingent liabilities (2021: Nil).  
(iii) Contingent Assets  
There are no known contingent assets ( 2021: Nil).





For the year ended 30th June 2022  
Notes to the Financial Statements

## (ii) 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				
2021		Financial	Financial	
Group		Assets	Liabilities	Total
		Loans &	Amortised	
30th June 2021	Note	Receivables	Cost	
Cash & Cash Equivalents	12	1,822,408	-	1,822,408
Investments	14	285,117	-	285,117
Receivables (from exchange transactions)	13	472	-	472
Receivables (from non exchange transactions)		1,394,642		1,394,642
Payables (from exchange transactions)	17	-	94,995	94,995
Payables (from non exchange transactions)				
		3,502,639	94,995	3,407,644



For the year ended 30th June 2022  
Notes to the Financial Statements

Parent		Financial	Financial	
		Assets	Liabilities	Total
		Loans &	Amortised	
30th June 2021	Note	Receivables	Cost	
Cash & Cash Equivalents	12	1,605,102	-	1,605,102
Investments	14	285,117	-	285,117
Receivables (from exchange transactions)	13	340,908	-	340,908
Receivables (from non exchange transactions)		1,394,642	-	1,394,642
Payables (from exchange transactions)	17	-	81,529	81,529
Payables (from non exchange transactions)		-	-	-
		3,625,769	81,529	3,544,240

## 24. Events after the reporting date

On 4 July 2022, Awhiowhio Property Group Limited was incorporated. This company is a subsidiary of Te Hau Awhiowhio O Otangarei Trust, and its purpose is to hold current and future rental properties purchased by the trust. Additionally, a lease was entered into for 49 John Street on 8 August 2022. This is for an initial term of 3 years with right of renewal.

## 25. 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 2 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.

## 26. 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.



27. Property, Plant & Equipment								
Group								
At Cost	Buildings	Land	Work In Progress	Furniture & Fittings	Plant and Equipment	Motor Vehicle	Office Equipment	Total
As at 1 July 2020	1,360,910	23,732	-	52,302	127,386	96,436	110,826	1,771,592
Additions	15,621	-	-	8,571	58,847	2,609	30,479	116,127
Disposals	-	-	-	1,557	-	27,608	-	29,165
As at 30 June 2021	1,376,531	23,732	-	59,316	186,233	71,437	141,305	1,858,554
As at 1 July 2021	1,376,531	23,732	-	59,316	186,233	71,437	141,305	1,858,554
Additions	866,863	1,482,915	144,024	10,349	74,452	232,117	55,733	2,866,454
Disposals	-	-	-	-	-	(11,130)	-	(11,130)
As at 30 June 2022	2,243,394	1,506,647	144,024	69,665	260,685	292,424	197,038	4,713,878

#### Accumulated Depreciation

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	96,431
Disposals				(18)	(17,785)	-	-	17,803
As at 30 June 2021	74,280	-	-	27,353	115,212	65,991	97,555	380,391
As at 1 July 2021	74,280	-	-	27,353	115,212	65,991	97,555	380,391
Depreciations	34,606			9,287	25,510	28,483	33,752	131,639
Disposals	-			-	(11,130)	-	-	11,130
As at 30 June 2022	108,886	-	-	36,640	140,722	83,344	131,307	500,900

#### Net Book Value

As At 30 June 2021	1,302,251	23,732	-	31,963	71,021	5,446	43,750	1,478,163
As At 30 June 2022	2,134,508	1,506,647	144,024	33,024	119,963	209,080	65,731	4,212,977

#### Parent

At Cost	Buildings	Land	Work In Progress	Furniture & Fittings	Plant and Equipment	Motor Vehicle	Office Equipment	Total
As at 1 July 2020	366,485	23,732		25,694	127,386	96,436	110,826	750,559
Additions	8,113			1,125	57,747	2,609	30,479	100,073
Disposals	-			(1,557)	(27,608)	-	(29,165)	
As at 30 June 2021	374,598	23,732	-	25,262	185,133	71,437	141,305	821,467
As at 1 July 2021	374,598	23,732	-	25,262	185,133	71,437	141,305	821,467
Additions	866,863	1,079,437	144,024	9,098	74,452	232,117	55,733	2,461,725
Disposals	-			-	(11,130)	-	(11,130)	
As at 30 June 2022	1,241,461	1,103,169	144,024	34,360	259,585	292,424	197,038	3,272,062

#### Accumulated Depreciation

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	56,421
Disposals	-			(18)	(17,785)	-	(17,803)	
As at 30 June 2021	43,640	-	-	9,734	114,112	65,991	97,555	331,032
As at 1 July 2021	43,640	-	-	9,734	114,112	65,991	97,555	331,032
Depreciations	14,462			2,588	25,510	28,483	33,752	104,796
Disposals	-			-	(11,130)	-	(11,130)	
As at 30 June 2022	58,102	-	-	12,322	139,622	83,344	131,307	424,698

#### Net Book Value

As At 30 June 2021	330,958	23,732	-	15,528	71,021	5,446	43,750	490,435
As At 30 June 2022	1,183,359	1,103,169	144,024	22,038	119,963	209,080	65,731	2,847,364

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

#### Subsidiary

At Cost	Buildings	Land	Work In Progress	Furniture & Fittings	Plant and Equipment	Motor Vehicle	Office Equipment	Total
As at 1 July 2020	994,425			26608				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
As at 1 July 2021	1,001,933			34,054	1,100		-	1,037,087
Additions	-	403,478		1,250			-	404,729
Disposals	-			-	-		-	-
As at 30 June 2022	1,001,933	403,478	-	35,304	1,100	-	-	1,441,816

#### Accumulated Depreciation

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
As at 1 July 2021	30,640			17,619	1,100		-	49,359
Depreciations	20,144			6,699			-	26,843
Disposals								
As at 30 June 2022	50,784	-	-	24,318	1,100	-	-	76,202
	951,149			10,986	-		-	

#### Net Book Value

As At 30 June 2021	971,293	-	-	16,435	-		-	987,728
As At 30 June 2022	951,149	403,478	-	10,986	-		-	1,365,613

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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 2022, 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 2022, 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 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  
27 February 2023





**TE HAU ĀWHIOWHIO Ō OTANGAREI TRUST**

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