



TAEAOMANINO TRUST

Strong Families, Stronger Futures

Taeaomanino Trust

Performance Report

Year ended 30 June 2018

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DIRECTORY

Charity Name	Taeaomanino Trust
Entity Type	Charitable Trust
Registered Charity Number	CC11292
Registered Office	4/73 Kenepuru Drive Kenepuru Porirua 5022
Postal Address	PO Box 50452 Porirua 5240
Other Contact Details	0800 345 345 office@taeaomanino.org.nz http://www.taeaomanino.org.nz https://www.facebook.com/TaeaomaninoTrust
Board	Bella Bartley (Chairperson) Jean Mitaera Margaret Faulkner Riripeti Reedy Rodney Rasmussen Radha Balakrishnan (appointed 4 September 2017)
Banker	ANZ Bank New Zealand Limited
Accountant	Business Bookkeeping Associates Limited
Solicitor	Kensington Swan
Auditor	Aurora Financials Limited Qualified Statutory Auditors PO Box 11030, Manners Street Wellington 6142 www.aurorafinancials.com

PURPOSE OR MISSION

The principal objective of the Trust is to benefit the Pacific community in the greater Wellington region and Porirua in particular. The vision of the Trust is that Pacific people realise their potential with courage and optimism. Pacific people, their families and communities living healthy, positive and hopeful lives.

Mission

- To develop and provide quality leadership and knowledge that enables high levels of health and social and economic wellbeing to be the expected experience for all Pacific peoples.

The Trust pursues the following charitable purposes:

- Promoting the interests and welfare of Pacific people, individuals, families, and communities in the greater Wellington region, with an emphasis on those based in Porirua;
- Facilitating positive participation of Pacific people in community activities; and
- Providing social service and health programmes for Pacific people, individuals, and families in need of assistance.

STRUCTURE

Governance

The Trust Deed allows for between four to eight Trustees. The Trust has six Trustees who constitute the Trust's Board.

Operational

The Trust's operations are managed by the Chief Executive Officer, Theresa Nimarota, with a team of 28 paid employees.

MAIN SOURCES OF CASH AND RESOURCES

The Trust's main source of funding is from payments for carrying out services under Government contracts for the Ministry of Social Development, the Ministry of Health and the Capital and Coast District Health Board.

The Trust also receives funding for special projects from Pasifika Futures Limited and other funders.

MAIN METHODS USED TO RAISE FUNDS

The Trust responds to Government departments and other organisations that seek Requests for Proposals to provide Social and Community Services.

Taeaomanino Trust competes with other organisations to provide these services and has been very successful in building a very high reputation within the service provider community. The Trust also applies to various funders for special project funding.

RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

The Trust does not rely on volunteers or donated goods or services but they do provide a welcome enhancement to its services.

ADDITIONAL INFORMATION

The Trust is a Pacific social service and health provider based in Porirua. It was registered as a charitable trust on 3 December 1993, and since then it has grown to be the biggest Pacific provider in the Wellington region and one of the biggest employers of Pacific people.



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Independent Auditor's Report

To the Board of Taeaomanino Trust,

Report on the Performance Report

Opinion

We have audited the performance report of Taeaomanino Trust (the Trust) on pages 10 to 19 which comprise the:

- Statement of financial position as at 30 June 2018
- Entity information, the statement of service performance, the statement of financial performance, the statement of movements in equity and the statement of cash flows for the year ended 30 June 2018
- Notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the performance report:

- Presents fairly, in all material respects, the entity's financial position as at 30 June 2018, its service performance, financial performance, movements in equity, and cash flows for the year ended on that date
- Complies with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board
- Includes reported outcomes and outputs in the statement of service performance, where the quantification of the outputs (to the extent practicable) are suitable.

Basis for Opinion

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

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Other than in our capacity as auditor, we have no relationship with or interests in the entity.

Other Information

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

Key Audit Matters

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

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

The key audit matter	How the matter was addressed in our audit
Grants income (note 3 of the performance report)	
The entity received grants from several organisations during the period.	We reviewed a sample of grant contracts, invoices, bank statements to confirm that funds were received, and the use of grant funds.
These grants are quantitatively significant to the entity's performance report.	Based on our sample testing, we did not identify any material issues with the entity's grants income at year end.

Use of this Audit Report

This report is made solely to the Board of the entity. Our audit has been undertaken so that we might state to the Board those matters that we are required to state to them in our Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board for our audit work, this report, or any of the opinions we have formed.

Responsibilities of the Board for the Performance Report

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

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

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

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

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

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

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

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



Aurora Financials Limited
Qualified Statutory Auditors
Wellington, New Zealand

21 December 2018

STATEMENT OF SERVICE PERFORMANCE

YEAR ENDED 30 JUNE 2018

DESCRIPTION OF OUTCOMES

The Trust values the following principles:

- Celebration of ourselves as Pacific – we embrace and celebrate the learnings, experiences and knowledge that comes from our cultures, and these are an integral part of our organisational approach to serving all people.
- Integrity and reliability – having a reputation as a credible and well-functioning Pacific organisation is important to us, and important for the credibility of Pacific organisations generally. We acknowledge the importance of being accountable for our actions.
- Collaboration and inclusiveness – we recognise that we will need to have strong strategic relationships in order to be successful, as we cannot achieve our mission on our own. This also acknowledges that while our top priority is Pacific people, we will strive to be as inclusive of others as possible.
- Evidence-based innovation – we want to be able to clearly demonstrate our effectiveness and the differences we are making, so it is important that we have the evidence available to support this.

The Trust endeavours to enable its staff to be culturally and clinically competent for Pacific people by providing cultural workshops, encouraging postgraduate studies, and other ongoing staff development. This ensures that the Trust is current and forward thinking in ensuring that current contracts are met as well as attracting future work.

The Trust undertakes the following activities:

- Providing a highly mobile service that is easily accessible to Pacific people;
- Supporting and promoting the provision of care for children, individuals and families who have complex or chronic social and health needs;
- Developing and implementing programmes aimed at providing an environment for Pacific children, individuals, and families that will ensure they are safe from harm;
- Linking with other Pacific and mainstream providers to facilitate clients' access to a comprehensive range of high quality health and social services, where doing so would be consistent with the charitable purposes of the Trust;
- Providing transport, financial assistance, clothing, counselling, and family therapy and other such assistance to Pacific people who are in need of help; and
- Such other activities consistent with the charitable purposes of the Trust as the Board sees fit from time to time.

Service Name	Description	2018 Volume and % Delivered	Contracted Volume	2017 Volume and % Delivered
Family Centred Services	Direct services to families / whanau that restore safety and wellbeing / mauri ora where family violence has, or is at risk or occurring; create longer-term change needed to prevent family violence from recurring; help families and whanau to access additional services that are needed and to draw on the wider whanau / community to achieve longer-term change; focus on effective, innovative ways to meet family / whanau and community needs; and to reduce service fragmentation, duplication and gaps in frontline services.	56 (112%)	50	53 (106%)
Social Workers in Schools	Provision of school-based social workers to assist children whose social and family circumstances put them at risk of not achieving good health, education and welfare outcomes.	41 (137%)	30	37 (123%)
Social Workers in Schools	Social Workers in School Group Programme	3 (300%)	1	3 (300%)
Family Violence	Provision of individual and group counselling sessions to families and individuals in the Wellington area, focusing on family violence intervention to increase the understanding of and to reduce the incidence of family violence. This is delivered through the provision of information and coping strategies at targeted group sessions for those who are experiencing domestic and family violence, emotional, physical and personal challenges	154 (103%)	150	157 (105%)
Family and Individual Counselling	Family and individual counselling by a qualified counsellor, to develop skills to cope with different life situations, to reflect and promote self-healing in the Wellington region.	31 (135%)	23	23 (100%)
Family Start	Family Start – This is a child-centred, family-focused, early intervention, intensive home visiting programme that works with families in the Porirua area with the greatest needs, to build their strengths and capacity to ensure that their children have the best possible start in life.	143 families per month (101%)	132 families per month	132 families per month (100%)
Home Based Support	Home based provision of social work support, practical assistance and guidance for home safety, safety of children, and social and community service information to families / whanau in the Wellington region.	36 (120%)	30	32 (106%)
Strengthening Families	A coordinated approach to achieve better outcomes for children, young people and families who need help from more than one agency.	6	0	5

Service Name	Description	2018 Volume and % Delivered	Contracted Volume	2017 Volume and % Delivered
Alcohol and Drugs	In partnership with service users and providers, the Capital and Coast District Health Board community alcohol and drug services offer specialist services for substance abuse and dependence and is committed to the development of addiction services in the greater Wellington region. The focus of the service is on those people with more complex needs and higher risks, using a multidisciplinary approach.	Funder requirements met 145	No target	Funder requirements met 176
Child and Mental Health	A community mental health and addiction service provided by the Capital and Coast District Health Board to provide specialist mental health and addiction services for children and adolescents and their families between the ages of 0 to 19 years.	Funder requirements met 62 (89%)	Funder requirements met 70	Funder requirements met 70 (100%)
Pasifika Futures - Whanau Ora	Whanau Ora is a family centred approach which recognises that the best solutions to family challenges come from Pacific families themselves. Pacific families are supported to achieve their aspirations in education, training, economic development, health, participating in the community, developing cultural capital, strengthening identity and family development.	150 families continuously (100%)	150 families continuously	150 families continuously (100%)
Problem Gambling	Raising Pacific community awareness about problem gambling harm. Creating platforms in various settings in the communities where healthy discussions are encouraged to take place and solutions explored. Face-to-face counselling support for Pacific individuals as well as affected family.	Funder requirements met	Funder requirements met	Funder requirements met
Other Funding Grants	Mixture of funding received including funds carried forward from last year. The most significant activity was PPDF Collective Funding.	Funder requirements met	Funder requirements met	Funder requirements met
Services Units	Oranga Tamaraki - Ministry for Children Service Units - measured in hours	164+	164	-

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

STATEMENT OF FINANCIAL PERFORMANCE

YEAR ENDED 30 JUNE 2018

	Note	30 Jun 2018	30 Jun 2017
Revenue			
Revenue from providing goods or services	3	1,930,118	2,105,894
Interest, dividends and other revenue	3	38,847	21,686
Donations, fundraising and other similar revenue	3	2,160	25,854
Total revenue		1,971,125	2,153,434
Expenses			
Volunteer and employee related costs	4	1,469,482	1,414,435
Costs related to providing goods or services	4	312,732	389,238
Other expenses	4	24,572	105,264
Total expenses		1,806,786	1,908,937
Surplus for the year		164,339	244,497

STATEMENT OF CASH FLOWS

AS AT 30 JUNE 2018

	Note	30 Jun 2018	30 Jun 2017
Cash flows from operating activities			
Receipts from providing goods or services		2,244,060	2,158,514
Interest, dividends and other investment receipts		32,352	21,686
Net GST		(3,275)	1,364
Payments to suppliers and employees		(1,396,127)	(1,421,320)
Cash flows from other operating activities		(350,365)	(461,852)
Net cash flows from operating activities		526,645	298,392
Cash flows from investing and financing activities			
Sale of property, plant and equipment		6,597	127,682
Cash flows from other investing and financing activities		-	109,967
Acquisition of property, plant and equipment		(96,816)	(79,023)
Net cash flows from investing and financing activities		(90,219)	158,626
Net increase / (decrease) in cash		436,426	457,018
Cash and cash equivalents at the beginning of the year		1,370,241	913,223
Cash and cash equivalents at the end of the year	5	1,806,667	1,370,241

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

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2018

	Note	30 Jun 2018	30 Jun 2017
Assets			
Current assets			
Cash and cash equivalents	5	1,806,667	1,370,241
Trade and other receivables	5	37,837	168,248
Total current assets		1,844,504	1,538,489
Non current assets			
Property, plant and equipment	6	142,809	69,596
Total assets		1,987,313	1,608,085
Liabilities			
Current liabilities			
Trade and other payables	5	241,223	220,692
Income in advance	5	759,494	565,136
Total liabilities		1,000,717	785,828
Net assets		986,596	822,257
Equity			
Accumulated surplus		986,596	822,257
Total equity		986,596	822,257

This performance report has been approved by the Board, for and on behalf of Taeaomanino Trust:

Dated: 21 December 2018



Board Member



Board Member

STATEMENT OF MOVEMENTS IN EQUITY

YEAR ENDED 30 JUNE 2018

	Accumulated surplus	Reserves	Total equity
At 1 July 2016	457,760	120,000	577,760
Surplus for the year	244,497		244,497
Transfer from reserves to accumulated surplus	120,000	(120,000)	-
At 30 June 2017	822,257	-	822,257
Surplus for the year	164,339		164,339
At 30 June 2018	986,596	-	986,596

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

NOTES TO THE PERFORMANCE REPORT

YEAR ENDED 30 JUNE 2018

1 GENERAL

Taeaomanino Trust (the **entity**) is a charitable trust that is domiciled in New Zealand and is registered with the New Zealand Charities Commission.

The entity's principal activity is to provide social and community services.

During the year ended 30 June 2018, there was no material change in the nature of the entity's principal activity.

This performance report was authorised for issue by the Board on 21 December 2018.

2 STATEMENT OF ACCOUNTING POLICIES

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

Basis of preparation

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

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

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

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

Tier 2 PBE accounting standards applied

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

Changes in accounting policies

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

Comparative figures

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

Goods and services tax

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

Operating leases

Where the entity is the lessee, the lease rentals payable on operating leases are recognised in the statement of financial performance over the lease term.

Leases in which a significant portion of the risks and rewards of ownership

are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the lease term.

Income tax

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

Cash and cash equivalents

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

Trade and other receivables

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

Property, plant and equipment

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

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

appropriate, at each balance sheet date.

The following depreciation rates have been adopted in line with those permitted under the Income Tax Act 2007:

Motor Vehicles	
20%	Diminishing Value
Computer Equipment	
50% to 60%	Diminishing Value
Furniture and Fixtures	
15% to 81%	Diminishing Value

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

Trade and other payables

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

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

Income in advance

These amounts represent income received during the financial year which relate to the next financial year.

Donated services

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

3 ANALYSIS OF REVENUE

	30 Jun 2017	30 Jun 2017
Revenue from providing goods or services		
Family Start	756,675	698,650
Alcohol and Drugs	219,815	217,960
Pasifika Futures – Whanau Ora	180,000	165,375
Problem Gambling	147,272	147,272
Other Funding Grants	144,380	13,178
Family Violence Intervention	125,485	125,485
Child and Mental Health	124,406	123,174
Family Centred Services	80,000	80,000
Social Workers in Schools	74,738	74,738
Home Based Support	40,488	40,488
Family and Individual Counselling	29,140	29,140
Strengthening Families	4,186	5,232
Social Workers in School Programme Grant	3,533	3,533
CPC Collective - Project	-	297,380
Parents as First Teachers	-	58,240
PPDF Collective Fund	-	23,513
Playgroup	-	2,536
	1,930,118	2,105,894
Interest, dividends and other revenue		
Interest income	32,250	21,686
Gain on disposal of assets	6,597	-
	38,847	21,686
Donations, fundraising and other similar revenue		
Other income	2,160	12,931
Donations	-	12,923
	2,160	25,854

4 ANALYSIS OF EXPENSES

	30 Jun 2018	30 Jun 2017
Volunteer and employee related costs		
Salaries and wages	1,390,497	1,335,962
Kiwisaver contribution	35,331	34,649
Other employee costs	26,087	17,141
Professional development	5,463	14,618
ACC levy	12,104	12,065
	1,469,482	1,414,435
Costs related to providing goods or services		
IT costs	77,982	63,447
Rent	69,822	46,879
Motor vehicle expenses	24,528	37,067
Telephone costs	22,799	21,884
Board fees and expenses	19,354	26,302
Accounting fees	18,000	18,000
Insurance	16,233	15,782
Materials, activities, programme costs	12,006	10,747
Office expenses	11,895	10,045
Advertising	11,327	8,784
Other expenses	10,410	16,163
Printing costs	7,392	7,067
Consultancy expenses	6,715	103,357
Electricity	4,269	3,714
	312,732	389,238

	30 Jun 2018	30 Jun 2017
Other expenses		
Depreciation	23,603	18,352
Other expenses	969	2,015
Office relocation expenses	-	84,897
	24,572	105,264

5 ANALYSIS OF ASSETS AND LIABILITIES

	30 Jun 2018	30 Jun 2017
Cash and cash equivalents		
Savings and operating accounts	1,238,204	798,642
Term deposits	568,221	571,338
Cash on hand	242	261
	1,806,667	1,370,241

Trade and other receivables		
Trade debtors	32,988	152,572
Prepayments	2,377	13,102
Accrued interest	2,472	2,574
	37,837	168,248

Trade and other payables		
Trade creditors	113,992	96,227
Annual leave accrual	50,961	49,671
PAYE payable	33,663	19,657
Salaries and wages accrual	25,882	26,703
Other payables	9,671	16,560
Employee related accruals	15,653	-
GST payable	(8,599)	11,874
	241,223	220,692

Income in advance		
Pasifika Futures - Whanau Ora	759,494	565,136
	759,494	565,136

6 PROPERTY, PLANT AND EQUIPMENT

2018	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	37,970	53,896	(9,142)	(11,184)	71,540
Furniture and fixtures	21,353	7,402		(4,394)	24,361
Computer equipment	10,273	44,660		(8,025)	46,908
	69,596	105,958	(9,142)	(23,603)	142,809

2017	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	47,462			(9,492)	37,970
Furniture and fixtures	2,215	21,880		(2,742)	21,353
Computer equipment	7,895	8,496		(6,118)	10,273
Leasehold improvements	60,683		(60,683)	-	-
	118,255	30,376	(60,683)	(18,352)	69,596

7 COMMITMENTS AND CONTINGENCIES

Commitments

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

	30 Jun 2018	30 Jun 2017
Office lease commitments		
Within 1 year	60,000	60,000
Between 1 to 5 years	135,000	195,000
Total commitments	195,000	255,000

Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date. (2017: \$Nil)

8 RELATED PARTY DISCLOSURES

Board members were paid \$19,354 during the financial year. (2017: \$26,302)

9 EVENTS AFTER BALANCE DATE

No events occurred after the balance date that would have a material impact on the performance report. (2017: \$Nil)