

Performance Report

Taeaomanino Trust
For the year ended 30 June 2016

Prepared by Business Bookkeeping

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Entity Information

Taeaomanino Trust

For the year ended 30 June 2016

Legal Name of Entity

Taeaomanino Trust

Entity Type and Legal Basis

Taeaomanino Trust was registered as a Charitable Trust in accordance with the Charitable Trusts Act 1957 on 3 December 1993. The Trust is a registered charitable entity under the Charities Act 2005 and uses Tier 3 reporting standards.

Registration Number

Charity Registration Number: CC11292

Entity's Purpose or Mission

Background

The focus of the organization is to address the increasing need, both current and future, for social, health and education service delivery to the Pacific population of the Greater Wellington Area. The Trust is focused at providing services which will work with others to improve the social and health well-being of our children, their families and the community.

Vision

Pacific people realise their potential with courage and optimism. Pacific people, their families and communities to be living healthy, positive and hope-full lives. This vision drives all of our work as an organisation.

Mission

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

Main Sources of Entity's Cash and Resources

Our most significant source of income is derived from payment for carrying out services under Government contracts for the Ministry of Social Development, Ministry of Health and Capital & Coast District Health Board. We also receive funding for special projects from the Pacific Provider Collectives Development Board, Pasifika Futures Limited and other funders.

Main Methods Used by Entity to Raise Funds

We respond to Government departments and other organisations seeking Request 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.

We also apply to various funders for special project funding.

Entity Structure

Trust Structure: Our Trust Deed states that we must have between four and eight Trustees. We currently have seven Trustees who constitute our governance board.

Members of the Board at 30th June 2016

- Margaret Southwick - Chairperson
- Jean Mitaera
- Fuimaono Karl Pulotu Endermann
- Rodney Rasmussen
- Margaret Faulkner
- Riripeti Reedy
- Bella Bartley

Operational Structure: Our operations are managed by the Chief Executive Officer, Theresa Nimarota with a team of twenty six paid employees.

Entity's Reliance on Volunteers and Donated Goods or Services

We do not rely on volunteers or donated goods or services but they do provide a welcome enhancement to our services.

Additional Information

Taeaomanino is a Pacific social service and health provider based in Porirua.

The organisation was registered as a charitable trust on 3 December 1993. Since then, Taeaomanino has grown to be the biggest Pacific provider in the Wellington region and one of the biggest employers of Pacific people.

Physical Address

73 Kenepuru Drive, Kenepuru, Porirua, New Zealand, 5022

Web site: www.taeaomanino.org.nz

Email: office@taeaomanino.org.nz

Postal Address

PO Box 50452, Porirua, New Zealand, 5240

Bankers

ANZ Bank, Porirua

Independent Auditor

David J Miller - Miller Associates

Approval of Financial Report

Taeaomanino Trust

For the year ended 30 June 2016

The Trustees are pleased to present the approved financial report including the historical financial statements of Taeaomanino Trust for year ended 30 June 2016.

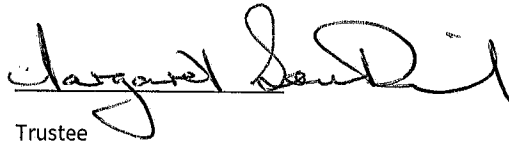
We are responsible for the preparation of the Trust's financial statements and for the judgments made therein.

We have responsibility for establishing and operating a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

The Trustees believe that they have ensured that proper accounting records have been kept which enable, with reasonable accuracy, the determination of the financial position of the Trust and facilitate compliance of the financial statements with generally accepted accounting practice.

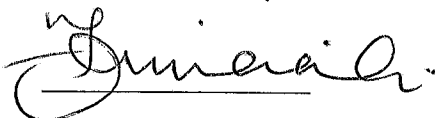
In our opinion, these financial statements fairly reflect the financial position as at 30 June 2016 and the financial performance of the Trust for the year ended on that date.

APPROVED



Trustee

Date 16/11/16



Trustee CEO

Date 16/11/16

Statement of Service Performance

Taeaomanino Trust

For the year ended 30 June 2016

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

- Promoting the interests and welfare of Pacific people, individuals, families and communities of the greater Wellington region, with an emphasis on those based in Porirua
- Facilitating positive participation of those Pacific peoples in community activities
- Providing social service and health programmes for those Pacific peoples, individuals and families in need of assistance
- Providing a highly mobile service that is easily accessible to Pacific peoples
- Support and promote the provision of care for children, individuals and families who have complex or chronic social and health needs
- Develop and implement programmes aimed at providing an environment for Pacific children, individuals and families that will ensure they are safe from harm
- Link 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
- Provide transport, financial assistance, clothing, counselling and family therapy and other such assistance to Pacific people who are in need of help
- Such other activities consistent with the Charitable Purposes of the Trust as the Board sees fit from time to time.

Description and Quantification of the Entity's Outputs

Service Name	Description	Contracted Volume	Volumes & % delivered	Funding \$
Parents as First Teachers	Deliver the Ahuru Mowai & Born to Learn (AMBTL) curriculum to families/whanau in accordance with the philosophy, goals and core elements of the Parents As First Teachers (PAFT) programme.	200	Numbers reducing due to closing of programme	237,598
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 access additional services needed and draw on wider whanau/community to achieve longer-term change; focus on effective, innovative joined-up ways to meet family/whanau and community need; reduce service fragmentation, duplication and gaps in frontline services.	50	50 (100%)	80,000
Social Workers in Schools	Provision of school-based social workers to assist children whose social and family circumstances put them at risk or not achieving good health, education and welfare outcomes.	30	30+	74,738
	Social Workers in School Group Programme	1	2	3,533
Family Violence	Provision of individual and group counselling sessions to families and individuals in the Wellington area, focussing at family violence intervention to increase understanding of and reduce the incidence of family violence. This is delivered through the provision of information and coping strategies at targeted group sessions and who are experiencing domestic and family violence, emotional, physical and personal challenges	150+	150+ (100%)	125,485
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.	23	24 (104%)	29,140
Family Start	Family Start – This is a child-centred, family-focused, early intervention, intensive home visiting programme that works with families with the greatest needs, to build their strengths and capacity to ensure that their children have the best possible start in life. Porirua area.	82 Families Per month	81 (99%)	467,301

Service Name	Description	Contracted Volume	Volumes & % delivered	Funding \$
Home based Support	Homebased Provision of social work support, practical assistance and guidance for home safety, safety of children, and social and community service information to families/fanau in the Wellington region.	30	30+	40,488
Strengthening Families	A co-ordinated approach to achieve better outcomes for children, young people and families who need help from more than one agency.	2 Families	2	3,139
Alcohol & Drugs	In partnership with service users and providers, the CCDHB community alcohol and drug services offer specialist services for substance use 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		223,905
Child & Mental Health	A community mental health and addiction service provided by 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 - 19 years.	Funder Requirements Met		127,780
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	150 Families	219,915
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		147,271
Other Funding Grants	Mixture of funding received including funds carried forward from last year – most significant activity was PPDF Collective Funding.	Funder Requirements Met		107,098
TOTAL REVENUE FROM PROVIDING SERVICES				1,887,392

Additional Information

The principles that are important to us are:

- 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 organisation endeavors to enable their staff to be culturally and clinically competent for Pacific people by providing

- cultural workshops,
- encouraging postgraduate studies, and
- other ongoing staff development

to ensure that the organisation is current and forward thinking in ensuring current contracts are met as well as attracting future work.

Statement of Financial Performance

Taeaomanino Trust

For the year ended 30 June 2016

'How was it funded?' and 'What did it cost?'

	NOTES	2016	2015
Revenue			
Revenue from providing services	1	1,887,392	2,300,672
Interest, dividends and other investment revenue	1	18,058	28,100
Other revenue	1	7,485	133,642
Total Revenue		1,912,934	2,462,415
Expenses			
Direct Costs related to providing services	2	1,313,926	1,726,658
Indirect Costs related to providing services	2	503,955	556,765
Total Expenses		1,817,881	2,283,423
Surplus/(Deficit) for the Year		95,054	178,992

Statement of Financial Position

Taeaomanino Trust

As at 30 June 2016

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2016	30 JUN 2015
Assets			
Current Assets			
Bank accounts and cash	3	861,102	692,475
Debtors and prepayments	3	85,701	91,789
Other Current Assets	3	52,089	52,000
Total Current Assets		998,893	836,264
Non-Current Assets			
Property, Plant and Equipment	6a	118,255	166,959
Total Non-Current Assets		118,255	166,959
Total Assets		1,117,147	1,003,223
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	96,126	143,038
Employee costs payable	4	76,101	66,279
Other current liabilities	4	367,159	321,728
Total Current Liabilities		539,387	531,046
Total Liabilities		539,387	531,046
Total Assets less Total Liabilities (Net Assets)		577,760	472,177
Accumulated Funds			
Capital contributed by owners or members	5	10,530	-
Accumulated surpluses or (deficits)	5	447,231	472,177
Reserves	5	120,000	-
Total Accumulated Funds		577,760	472,177

Statement of Cash Flows

Taeaomanino Trust

For the year ended 30 June 2016

'How the entity has received and used cash'

	2016	2015
Cash Flows from Operating Activities		
Receipts from providing goods or services	1,887,392	2,300,672
Interest, dividends and other investment receipts	18,058	28,100
Cash receipts from other operating activities	7,485	133,642
GST	12,741	12,632
Payments to suppliers and employees	(1,313,926)	(1,726,658)
Cash flows from other operating activities	(503,955)	(556,765)
Total Cash Flows from Operating Activities	107,795	191,624
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	53,643	124,759
Payments to acquire property, plant and equipment	(4,939)	(92,000)
Capital repaid to owners or members	10,530	1
Cash Flows from Other Investing and Financing Activities	1,599	(483,252)
Total Cash Flows from Investing and Financing Activities	60,833	(450,492)
Net Increase/ (Decrease) in Cash	168,627	(258,868)
Cash Balances		
Cash and cash equivalents at beginning of period	692,475	951,343
Cash and cash equivalents at end of period	861,102	692,475
Net change in cash for period	168,627	(258,868)

Statement of Accounting Policies

Taeaomanino Trust

For the year ended 30 June 2016

Basis of Preparation

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 equal to or 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.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Taeaomanino Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Income

Funding received is recognised as income, unless specific conditions attached to the funding require repayment of the funds where these conditions are not met. In these cases, the funding is treated as a liability until the conditions are met.

Any income received in advance of the service being performed or costs being incurred on the approved purpose at balance date is recorded as income but a separate provision for the expenditure is shown in the Accumulated Funds section of the Statement of Financial Position.

Staff Holiday Pay (Employee Entitlements)

Provision is made in respect of the Trust's liability for holiday pay owing to staff as at reporting date. The holiday pay liability has been calculated based on actual entitlement at current pay rates.

Fixed Assets and Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Depreciation has been provided at rates to write off the assets over their useful lives. Gains and losses on disposal of fixed assets are taken into account in determining the operating result for the year.

Depreciation rates applied during the year include:

Motor Vehicles	20%	DV
Computer Equipment	60%	DV
Leasehold Improvements	20%	DV
Furniture & Equipment	15% - 81%	DV

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Taeaomanino Trust

For the year ended 30 June 2016

	2016	2015
1. Analysis of Revenue		
Revenue from providing goods or services		
Alcohol & Drugs	223,905	221,660
Alcohol & Drugs Placement	-	12,500
Child & Mental Health	127,780	126,214
Collective Contract	-	175,000
Family & Individual Counselling	29,140	29,715
Family Centred Services	80,000	84,670
Family Start	467,301	467,301
Family Start - Establishment Grant	-	5,704
Family Violence Intervention	125,485	126,097
Homebased Support	40,488	40,488
Other Funding Grants	79,831	4,845
PAFT Training	4,640	4,640
Parents as First Teachers	232,958	232,958
Pasifika Futures - WO	219,915	127,587
Playgroup	2,751	18,523
PPDF Collective Fund	1,004	141,044
PPDF TT Alloc & Agency Fees	23,512	146,718
Problem Gambling	147,271	161,174
Rheumatic Fever	-	92,306
Social Workers In Schools	74,738	74,738
Strengthening Families	3,139	4,186
SWIS School Prog Grant	3,533	2,604
Total Revenue from providing goods or services	1,887,392	2,300,672
Interest, dividends and other investment revenue		
Interest Received Bank	18,058	28,100
Total Interest, dividends and other investment revenue	18,058	28,100
Other revenue		
Gain on Disposal Fixed Assets	7,485	-
Other Income	-	133,642
Total Other revenue	7,485	133,642

Notes to the Performance Report

	2016	2015
	2016	2015
2. Analysis of Expenses		
Direct Costs related to providing services		
ACC Levies - Direct	9,370	17,179
Advertising	310	850
Communications	13,295	33,736
Consultancy	-	21,079
Dir Peo Motor Vehicle Expenses	19,003	27,485
Dir Peo Office Expenses	4,437	1,503
Donations & Volunteers	890	757
Family Allocation PFWO	-	1,059
Holiday Pay - Direct staff	2,188	5,047
Incredible Years	74	-
Kiwisaver - Employer Contributions	31,285	39,300
Printing	7,042	9,325
Professional Development	11,517	4,060
Professional Registrations	2,157	-
Programme Activities / Trips	27,775	13,957
Resources	60,560	66,171
Stationery	4,465	4,098
Supervision	7,952	11,545
SWIS School Prog Costs	1,937	-
Training / Conferences / Travel	2,423	17,228
Wages & Salaries - Direct	1,107,245	1,462,374
Total Direct Costs related to providing services	1,313,926	1,726,658
Overhead Costs of providing services		
ACC Levies - Indirect staff	2,123	14,062
Accounting services	18,000	-
Audit Fees	6,146	7,300
Bank Charges/Fees	580	701
Board Fees & Expenses	24,360	14,549
Communications	3,864	5,898
Depreciation	46,189	64,760
Donations / Meaalofa	400	35
General Administration	75	677
Information Technology	16,126	15,821
Insurance	15,931	18,036
Kiwisaver Employer Contributions	7,221	8,021
Legal fees	-	29,629
Meetings/Fono	442	1,192
Motor Vehicle Expenses	2,194	4,381
Office Expenses	4,420	766
Penalties & Late Fees	17	-
Postage/Freight	139	174
Premises Rent	44,007	54,179
Printing	2,528	1,986
Professional Development	633	-
Professional Fees	1,205	8,528
Repairs/ Maintenance	8,495	6,517
Security services	885	1,124
Stationery	1,401	1,642
Training / Conferences / Travel	-	734
Wages & Salaries - Indirect	296,576	296,055
Total Overhead Costs of providing services	503,955	556,765

Notes to the Performance Report

	2016	2015
	2016	2015
3. Analysis of Assets		
Bank accounts and cash		
Cheque Main A/C ANZ Bank 00	7,239	21,544
Cheque PPDF A/C ANZ Bank 03	20	20
On Call (Premium)ANZ Bank 02	853,776	658,308
Petty Cash	66	300
Playgroup ANZ Account	1	12,304
Total Bank accounts and cash	861,102	692,475
Debtors and prepayments		
Accounts Receivable	60,742	73,803
Prepaid ACC Levies	9,177	-
Prepaid Insurance	15,782	17,986
Total Debtors and prepayments	85,701	91,789
Other current assets		
Accrued Interest	89	-
Term Deposit Account 1000	52,000	52,000
Total Other current assets	52,089	52,000
	2016	2015
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	27,629	86,468
Accrual - Audit Fees	6,100	7,300
Accrual-ACC	10,140	-
Accrued KSaver Employer Contr.	4,780	4,780
Debit Card ANZ Bank - 13	32	32
GST Payable	10,510	2,231
Pay Dedns. KiwiSaver	4,954	5,963
PAYE Tax Payable	27,692	34,379
Payroll Dedns. Child Support	72	608
Payroll Dedns. Stud Loan	3,228	4,164
Visa ANZ Bank	1,054	1,639
Total Creditors and accrued expenses	96,126	143,038
Employee costs payable		
Accrued Salaries & Wages	20,055	12,421
Provision for Holiday Pay	56,046	53,858
Total Employee costs payable	76,101	66,279
Other current liabilities		
Income in Adv PPDF TT	-	230
Income in Advance Main Cont	-	75,890
Pacific Health Services Porirua	-	25,706
PF WO Family Alloc. Received	380,006	221,131
PF WO Family Alloc. Spent	12,846	1,228
Total Other current liabilities	367,159	321,728

Notes to the Performance Report

	2016	2015
	2016	2015
5. Accumulated Funds		
Opening Balance	472,176	293,184
Additions		
Prior Year Adjustment	10,530	-
Current Year Earnings	95,054	178,992
Total Additions	105,584	178,992
Less:		
Transfer to Reserves		
Provision for moving premises	-	120,000
Accumulated surpluses or (deficits)	472,176	293,184
Total Accumulated Funds	457,760	472,176
Total Accumulated Funds	457,760	472,176

	2016	2015
6. Breakdown of Reserves		
Reserves		
Provision for moving premises	120,000	-
Total Reserves	120,000	-

Please refer to Note: 11 for details of Provision for Moving Premises: \$120,000

	2016	2015
6a. Property, Plant and Equipment		
Leasehold Improvements		
Leasehold Improvements at cost	109,329.43	109,329.43
Accumulated depreciation - Leasehold Improvements	(48,646.60)	(26,780.71)
Total Leasehold Improvements	60,682.83	82,548.72
Motor Vehicles		
Vehicles owned	308,608.79	327,928.17
Accumulated depreciation - vehicles owned	(261,146.38)	(266,084.61)
Total Motor Vehicles	47,462.41	61,843.56
Furniture and Fittings		
Furniture and fittings owned	16,611.17	16,610.20
Accumulated depreciation - furniture and fittings owned	(14,396.92)	(13,782.40)
Total Furniture and Fittings	2,214.25	2,827.80
Plant and Equipment		
Plant and machinery owned	58,891.54	58,892.34
Accumulated depreciation - plant and machinery owned	(50,996.11)	(39,153.77)
Total Plant and Equipment	7,895.43	19,738.57
Total Property, Plant and Equipment	118,254.92	166,958.65

7. Commitments

There are no commitments as at 30 June 2016 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2016 Last year - nil).

9. Related Parties

There were no transactions involving related parties during the financial year. (Last Year - nil).

Trustees were paid \$24,360 for attending the board of trustees meetings in the year ended 30 June 2016 . (Last Year \$14,949)

10. Correction of Errors

Due to a miscalculation of ACC Levy in the year to 30th June 2015, the cost of this item reduced from \$31,241 to \$20,712. To correct this situation, \$10,529 has been shown as a "Prior Year Adjustment" resulting in an increase to the Trust's Accumulated Funds at 30 June 2016 .

11. Events After the Balance Date

On 14th June 2016 we received notice from the agents for the property owner of our premises at 2 Rauta Crescent, Kenepuru (Te Runanga o Toa Rangatira Incorporated - "Ngati Toa") that our lease had been terminated and we were required to vacate the premises before 30th September 2016. The move took place in the week commencing 19th September 2016. The Trustees have elected to make a provision for the costs of this move which include the following items:

- Cost of configuration of new premises at 73 Kenepuru Drive, Kenepuru
- Removal costs of furniture and fittings and installation
- Write off "Leasehold Improvements" that had been in place at our old premises and are unable to be transferred to the new premises

Total estimated costs that could be incurred with this move are determined to be \$120,000 - including \$60,682 to write off the Leasehold Improvements.

The Trust is well placed to provide for this expense without placing the future viability of the organisation in jeopardy.

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Independent Auditor's Report

We have audited the accompanying performance report of Taeaomanino Trust. ("the Trust") which comprises the entity information, statement of service performance, statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes for the year ended 30 June 2016.

Trustees' responsibilities for the performance report

The Trustees are responsible for the preparation of the performance report in accordance with the Public Benefit Entity Simple Financial Reporting Standard – Accrual (Not-for-Profit) and for such internal controls as the Executive determine are necessary to enable preparation of the performance report that is free from misstatement, whether due to fraud or error.

Auditor's responsibilities

It is our responsibility to express to you an independent opinion on the performance report presented by the Trustees and based on our audit.

We conducted our audit in accordance with International Standards on Auditing (New Zealand). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement

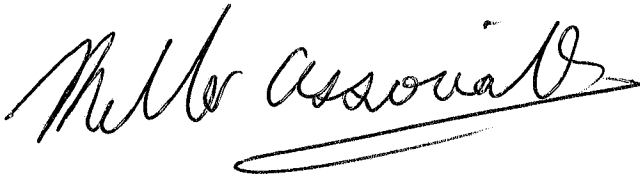
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Trustees' preparation of the performance report relate 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 Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the performance report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor, we have no relationship with or interests in Taeaomanino Trust.

Opinion

In our opinion, the performance report of Taeaomanino Trust for the year ended 30 June 2016 is prepared, in all material respects, in accordance with the Public Benefit Entity Simple Financial Reporting Standard – Accrual (Not-for-Profit).

A handwritten signature in black ink that reads "Miller Associates". The signature is written in a cursive style and is underlined with a single horizontal stroke.

Miller Associates
Chartered Accountants
Paraparaumu

16 November 2016



TAEAOMANINO TRUST

Strong Families, Stronger Futures

P: 0800 345 345 | OFFICE: 04 237 6062 | E: office@taeaomanino.org.nz | W: taeaomanino.org.nz

11 November 2016

Miller Associates
Chartered Accountants
70 Tutanekai St
Paraparaumu
KAPITI COAST 5032

Dear Sir

This representation letter is provided in connection with your audit of the financial statements of Taeaomanino Trust (the Trust) as at 30 June 2016 for the purpose of expressing an opinion on whether the financial statements fairly reflect the financial position and results of operations.

We have fulfilled our responsibilities for the preparation and presentation of the financial statements as set out in the terms of our audit engagement letter dated which include:

- ensuring that the financial statements are in compliance with generally accepted accounting practice in New Zealand;
- the selection and consistent application of appropriate accounting policies in compliance with the applicable reporting standards;
- preparing financial statements that give a true and fair view of the financial position and performance of the organisation; and
- the security and controls over information on your organisation's website, including electronic presentation of the financial statements.

The Trust and the Board of Trustees (the Board) accept that it is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting. The Board acknowledges its responsibility for the design and implementation of internal controls to safeguard assets, and to prevent and detect error, fraud and non-compliance with laws and regulations.

We have made available to you all accounting records, including supporting documentation, and there have been no material transactions which have not been recorded in the accounting records.

We confirm, to the best of our knowledge and belief, the following representations:

- 1 We believe significant assumptions made by us in making accounting estimates are reasonable.
- 2 There have been no irregularities involving management or employees that could have a material effect on the financial statements.
- 3 We are not aware of any allegations of fraud, or suspected fraud, affecting our financial statements.



TAEAOMANINO TRUST

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- 4 We have made available to all minutes of meetings of the Board.
- 5 The Trust has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with the requirements of regulatory authorities regarding financial matters.
- 6 The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
 - (i) balances and transactions with related parties.
 - (ii) losses arising from sale and purchase commitments.
 - (iii) agreements to buy back assets previously sold.
 - (iv) assets pledged as collateral.
- 7 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- 8 We have recorded or disclosed all liabilities, both actual and contingent and have disclosed the guarantees that we have given to all third parties.
- 9 There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements and related notes.
- 10 The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. We have not made these adjustments as we believe that the cost of correction would exceed the benefits to the readers of the financial statements.
- 11 The Board has a reasonable expectation that we will have adequate resources to continue operations for at least the next 12 months. For this reason, we continue to adopt the going concern assumption in preparing our financial statements.

Yours faithfully

Taeaomanino Trust


..... (Trust Chair)

Date..... 16/11/16