

Kaupapa whānau – thriving children, flourishing families



### FOREWORD

#### He Kupu Mihi

Karanga karanga ki a Rangi e tū neiKaranga karanga ki a Papa e takoto neiKi ngā hautapu i kawe ai ngā kupu o te wairuatanga ki ngā tōpitoe whā o te motuKumea mai kia piri kumea kia tata kia eke ki runga te paepae tapuo rātau mā.Kia tau mai te marino ki runga i te whenua.Tihei Mauri Ora

E ai te kõrero ko te whāriki te tino koha hoatu ki te whare. Mō te aha i rarangahia ngā whenu ote muka tangata i tuia te kaupapa o te whare i tuia tōnamauri i tuia te kupu o te aroha mō ngā tāngata katoa i urunga tomo mai. Nau mai haere mai kia tau mai te rangimārie . Pēnei hoki te mauri me te aroha o Jigsaw kei te tū tonu kei te mau tonu.

As we call upon the heavens and earth, the intent of our spirit carried by the sacred four winds that allow us to enter the higher realm of the elders and keepers of knowledge to bring tranquillity and calm to the land.

#### **GEOFF HIPANGO** Jigsaw Whanganui Board Trustee **Te Ātihaunui-a-Pāpārangi**

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# CHAIR'S REPORT

It is my pleasure to present the 31st Jigsaw Whanganui annual report. As a board it is our privilege to support the work Jigsaw does in our community. Their mahi with whānau and families is vital to the well-being of our community and its continuing health, mental, emotional and physical.

My thanks go to each and every one of you in the organisation, board members, our Executive Officer Tim Metcalfe, our staff, and our funders, particularly for their forbearance in what has been a difficult time for us all, internationally, nationally and locally. I have been impressed at how well all have risen to the challenges of a pandemic and its ongoing impact. Maintaining business as usual while working around the restrictions imposed to keep us all safe has challenged each and every one of us.

We have faced two particular challenges as a board and as an organisation in the past year, the first being the need to respond to the pandemic, and the second how best to accommodate the services formerly provided by RISE Stopping Violence Services.

We became aware that work practices would have to change early in 2020 with the recognition of COVID 19 as a pandemic, followed by the Government's decision to lockdown the country for several weeks. Managing the more recent lockdown due to the spread of the Delta variant was more straightforward because of the 2020 experience. The organisation had systems in place to support the rapid changes needed with staff working directly with clients one day and the next having to work from home.

The presence of technology and the skills the staff have in using it meant services could be continued, albeit in new ways. That staff continued to support clients after turning bedrooms, corners of living rooms, dining tables into home offices and managed to do this with whānau and family locked down with them demonstrates their dedication and passion for their mahi.



We were also pleased to conclude discussions with RISE and have their staff move into the Jigsaw Whanganui premises. That was the second challenge of the past year, but one we were determined to complete as we were convinced of the value of having their team and its mahi woven into the mahi Jigsaw was doing.

The need to accommodate several more staff members saw the building layout changed and staff coping with the disruptions that having contractors on site bring. We appreciated the patience shown by staff and visitors alike. With the increase in staff numbers and continuing client needs, we are now considering how our accommodation needs look over the next five to ten years. With the changes brought about by COVID 19, the future is more unpredictable than ever. The financial surplus achieved this year will increase our funds currently reserved for the premises project. As a board, we are taking advice from specialists, and prioritising this important project in the coming year.

One further thing the board is working to develop is the ethnic and gender balance of its board, at the same time extending the skills we have available. We are proud of the diversity of staff and want to increase board member diversity to better reflect the Whanganui community.

It continues to be a privilege to support the fantastic work our staff do, and on behalf of all the trustees I would like to pass on our whole-hearted thanks to our funders, our donors, and our highly skilled and professional staff team.



#### **BRIAN DOUGHTY**



# EXECUTIVE OFFICER'S REPORT

Jigsaw Whanganui works to strengthen whānau and families, so they experience safety, nurture, healing, connection, and hope to be at the very best for their children.

Over recent years, our team has deepened our ethos of Kaupapa Whānau, integrating it into all aspects of our agency life and work. We work very intentionally

- for relationships across our agency to be at their very best, just as families aspire to be at their very best
- to uphold the mana and dignity of whānau, often in the face of institutions and systems that undermine their integrity
- to grow and develop everyone in our team
- to be guardians of our agency's rich whakapapa

I hope you see our ethos exemplified in the accounts included in this annual report of some of the work carried out by our team alongside local families.

The transfer of services previously provided by Rise Stopping Violence Services along with four highly valued staff occurred on 19 July 2020. The intention of both Boards was to better situate the work of engaging people using violence within the context of multi-systemic family-centred wrap around services. The active living out of our agency values of whānaungatanga and manaakitanga enabled sound integration of these services and people into the wider work of Jigsaw Whanganui.

The agency has continued to provide strong support to FLOW, the Police, Iwi and Community response to reported family harm incidents, including daily attendance at the Safety Assessment meetings.

We also took on responsibility to host the Whanganui Family Violence Intervention Network (VIN). Under the sound leadership of Jo Hodder, the Network has been re-energised, and refocused on critical community prevention work.

With the disestablishment of the Whanganui Children's Team, Jigsaw Whanganui was asked to deliver an interim service co-ordination for children with complex needs and their families. We have developed a service, Kaupapa Whānau, based on the highly regarded Strengthening Families model of earlier years, to continue through the coming year. Both our Intensive Home-Base Social work and Social Workers in Schools (SWiS) teams have worked to continue strengthening competencies in therapeutic social work. We have also continued deepening the quality of engagement of people undertaking our Parent Learning and Support and Family Harm programmes through integrating values of whānaungatanga, manakitanga and wairuatanga

We have also worked hard to keep our service areas well connected and integrated in order that we can be highly responsive to families seeking our assistance and support. This has been especially important in the Covid-19 environment.

The expansion and strengthening of agency services has brought challenges and complexity requiring reshaping of our administrative structures. At the close of the financial year our staff complement was 29. We have contractual relationships with seven different government agencies along with various philanthropies, our direct donors and fundraising partners.

Our Board continues to prioritise the recruitment, retention and development of high-quality staff. During the past year we have been able to significantly lift salaries of our frontline staff. We continue to join with other NGOs to advocate for pay equity in our sector. We have also invested heavily in professional development and supporting staff to further their qualifications.

An agency of our size and complexity relies upon collective goodwill, teamwork, professional excellence, and shared leadership right across our team. I am extremely humbled and grateful to guide such an extraordinary team. In November 2021 Jigsaw Whanganui celebrated 30 years of continuous service to families across Whanganui, Ruapehu and Rangitīkei. Local writer Kay Benseman wrote a history of the agency's development in the social, economic and political contexts of the past 30 years. <u>This is available on the Jigsaw website here</u>. Kia whakatōmuri te haere whakamua. Walk backwards into the future with our eyes fixed on the past.

I wish to express the gratitude of our agency team to our Board Chair, Brian Doughty, and Trustees for your generous support and sound governance of the organisation. I also wish to thank our partners, iwi, community agencies, who we join with in numerous service collaborations across our rohe. Thanks also goes to our funders, government and philanthropic, and most importantly our direct donors. Our final heartfelt appreciation goes out to the over 900 whanau and families who have engaged with our services during the past year. Thank you for sharing your journey with us.

#### Kei te aroha me te kaha kia koutou katoa.



TIM METCALFE



# THE YEAR IN BRIEF 1,151 REQUESTS FOR SERVICE RECEIVED

# 540 HOURS OF

INTENSIVE GROUP WORK

70,009 KMS TRAVELLED TO MEET WITH WHANAU AND FAMILIES 10,870

HOURS MEETING DIRECTLY WITH FAMILIES

### 612 HOURS NETWORK AND COLLABORATION MEETINGS

E P. R. S.

# 450

HOURS OF WELLBEING SUPPORT FOR STAFF

280 TRUSTEE VOLUNTEER HOURS



PG. 9



# Profile **FARE**



#### Karen is the first contact for many families and whānau seeking support from Jigsaw Whanganui.

As a grandmother, I consider myself to be very family centered and child-centered. I want safe children, safe families, safe communities. It is nice to think I am part of the Jigsaw Whanganui team assisting whānau and families to take those early steps towards a safer, happier life.

I do my best to follow the Kaupapa Whānau principles of Jigsaw Whanganui's practice, welcoming people in with warmth and humor while maintaining integrity of the encounter throughout.

Every meeting with whānau has a life of its own, a different pace and a different shape. It's important families and whānau understand that I am there to listen to what they want to share. That first meeting gives me a chance to understand what life looks and feels like to a family, learn what drew them to Jigsaw Whanganui and what areas they want support in.

I hugely admire families who come in to share their story and I do my best to affirm their courage as they share a piece of themselves It is inspirational to tap into their hope as they seek to make a change through positive action in daily life. It's a brave thing to share your personal story, and for some it may be a bit painful or scary particularly stepping out into the unknown, coming into a strange place and sitting down with people they don't know. It has reminded me to stop more and think about how my son is feeling in that moment and how I can better react.

Maybe the person in front of me has left an abusive relationship. Or maybe they are from out of town and need to find a place to live urgently. Maybe they are struggling to cope with a demanding child. Maybe they have anxiety and want support with day to day parenting. The list goes on.

Each challenge is unique just as every celebration is unique. I ask families how is life for them? What drew them to Jigsaw Whanganui? What do they want to have happen? I listen and try to be the "enquirer". I do a lot of affirming as families share and begin to voice "the seeds of their goals" for the future. I do not tell families what to do. That approach never works. Through our conversations there can come a shift in thinking and increased confidence as families begin to tap into their own inner strength and back themselves Its good to know "Hey I can do this" Their hopes come alive. At the heart of our work together I am guided in the knowledge families hold expertise over themselves, their situation and ultimately their lives. They can shape their own pathways for the better supported by wider whānau.

Ninety percent of the time after our meeting I like to think people go out past reception with a smile and a spring in their step, hopefully feeling lighter in themselves.



# Profile BOB & BETTY

Grandparents Bob and Betty became involved with Jigsaw Whanganui after being granted guardianship of three grandchildren. With support from Jigsaw, a dedicated social worker and other services, Bob and Betty say they have benefited from the support and mentoring they received and see an immense change in their much-loved grandchildren. They say:

A lot of grandparents feel they are fighting the battle on their own. We don't because we have people we know we can turn to. It's just great to have someone you can talk to and be honest and open with, about our anxieties, our concerns and it's nice to have someone there who is concerned about us and our wellbeing, reminding us that we have to take care of ourselves as well. As neither of us have family here in Whanganui having someone we trust on the end of the phone is reassuring and supportive.

We fought for the children knowing how difficult their home life was. Soon after the school asked us to come and pick up the kids because they were too scared to go home, we applied for and were granted guardianship. The children had been coming to us for weekends but from then on it was permanent. It was tough financially and emotionally and at times we just wanted to throw it all in. Jigsaw gave us the strength to carry on.

From the moment we went into Jigsaw and met the receptionist, we felt safe. Everyone was friendly and chatty and interested. There was a pleasant atmosphere within the organization itself. You just felt wrapped in this feeling of concern, warmth, caring, from Tim through to Sandy, our social worker, and the others. Jigsaw staff are very genuine. It doesn't feel as if their work is a job to them. But a passion. That makes all the difference when you are dealing with them. You feel listened to and supported.

I can't fault Jigsaw's services. Honestly I have found Jigsaw to be the most informed and supportive to work with of all the services I have engaged.



We first learned about Jigsaw during a school-based family group meeting when Tim came to talk to us. After hearing our story, he suggested we might find their help beneficial. We agreed. Several meetings with them and others involved in the children's care followed and a dedicated social worker was recommended. Ours was wonderful. Her personality made such a difference, joyful and lively.

Our dedicated social worker is wonderful. She came and met the kids at home and did some work with us all. But what really was great was that it gave us someone we could sound off to. Sandi was such a strength and support. She directed us to various agencies, like Life to the Max, CAMHS, recommended therapy to suit the family and brought us reference material to read.

Our fortnightly meetings still give us a chance to reflect on progress, review what is working, what we're not doing that we could pick up again, and what we could change. With the children becoming teenagers, it's been helpful to continue our meetings with Sandi because she can point out the difference between behaviour that comes out of trauma, and what is normal teenage behaviour. We have come a long way from where we were when we reflect back on the past three years. We now get the occasional hugs and thank yous from the kids. All three have made good progress and are more settled and at ease in themselves.



PG. 13

# **NATE**\*

Now 30 and in a strong, loving relationship with a baby on the way and a full-time job, Nathan was once a person who used drugs and was physically and emotionally abusive in his close relationships. As a result, he ended up in jail. He attributes some of his behaviour to the absence of a positive male role model through his teenage years. He was only nine when his Dad and best friend died. His mother became and still is his rock but ultimately, Nathan says, he had to take responsibility for his own actions. The Court ordered him to attend the Family Harm Programme. He says doing so has changed his outlook, enabled him to live differently and look at the world more positively.

If I hadn't been ordered to go to Jigsaw, I wouldn't have come here. I am grateful I was because the process has opened me up to myself, the value of talking about emotions and learning about the tools that can help manage them. I have a better understanding of people, am more able to listen and treat people with respect. I

have also learned through listening to other people telling their stories that I am not the only one with problems. That's been really helpful.

Everyone here is a from a different background, everyone has had different experiences in their life. Don't be shy when you're in that room. It feels like family. I guess it's a matter of saying, "Don't knock it till you try it." If you want to have some good conversation, good kai, and a good life come and talk to Jigsaw.

Completing the course was satisfying. You don't get a certificate, but you do get a sense of learning, of accomplishment. It feels really good. I had gained some skills to use in everyday life and a sense that I could do things right and contribute to our lives. First, I had to fight my fears and open up but that has made me a stronger person.

When you are my age, it's scary to be told you have to attend the programme. Guys my age are like, "We don't need this." You are a bit scared too. You don't know who will be in your group, or what they will be like. But after about half-an-hour you realise it's not so bad, that lots of people have family trauma in their lives and you learn about accepting that in yourself instead of playing ignorant to it.

I was physically abusive to my partner. I would lie and just be an \$&#@!. We had a daughter together. I haven't seen her in over two years because of our altercations and I have been to jail in that time. One day I looked in the mirror and I didn't like what I saw. I wanted to change. I had the chance to learn and understand what I needed to do to make a relationship work. I am now in an amazing relationship – it's unreal. We haven't had one argument. For me to change my life like that, I had to come to understand what made the difference and how to do that. I had started working on myself before coming into Jigsaw but now I have more resources, more tools for my kete, more understanding of what I can do to help myself, tools to use every day. By putting those tools into your kete, into your head, you can put them in your life and use them every day. It is like playing a guitar. You can put it down for five years and you are useless. But the tools they give you here are ones you practice in everyday life, and it makes you self-aware.

I was a farm boy until I was nine but when my dad died, Mum and me moved to town It was tough not having a father figure and some choices I made in my teenage years were not great – drug and alcohol use. Mum and me are the last in our family line, so other than Mum, I had no family support. Jigsaw's support network has given me that support and they always have time for you.

Coming to Group also taught me what a functional relationship can look like. I had no idea before, but I now know that in a healthy relationship you are a genuine person, you share, you respect someone else. Group is a really happy environment, and the facilitators are accommodating. If someone is nervous and doesn't like talking, they ease you into it. It feels like a family, it's safe and the facilitators demonstrate how a safe environment can feel and how to set up one for yourself.

After going to Jigsaw, I have a different outlook and can live life differently and be more positive. Before I used to look at life negatively. Now while I still mourn the loss of my dad, I am grateful that he was in my life for the first nine years.

I have a lot to look forward to. I've just started a new job farming. I've just moved in with my partner; we have a baby due in January. And I had nine years of having my dad as my best friend. There is always a positive to come out of the negatives.

\* Not his real name





# Profile

Lyn and her husband are raising mokopuna full-time. They attended a Building Awesome Whānau programme at Jigsaw Whanganui, and Lyn also tapped into other services Jigsaw Whanganui offers.

I started my journey here with the Building Awesome Whānau programme. I wanted to do it for our mokopuna and myself and my whānau, to strengthen us and update us with strategies for learning, teaching, sharing information and meeting people too. I knew a lot, but I've learned a lot too. When you become a grandparent raising mokopuna you really want to connect with other whānau. Jigsaw helped us do that. They welcome all your whānau including mokopuna and they provided me with a safe space when our lives were changing.

Even though I knew a lot about raising tamariki, times have changed from when I was parenting. Coming to Jigsaw has topped up my kete with new tools. What I have learned has allowed me to breathe and know that it's ok to go about life day by day and taught me to really focus on what is important.

One thing that I love about Jigsaw is that if staff say they will do something, they carry through. and that builds the trust. I can sit here and say Jigsaw has followed through on everything they have said they would do. That has been great for me and all our whānau as well.

The organisation's approach, the whole Kaupapa Whānau, the open arms, works for me. It helped me feel safe in sharing more about our whānau. They listened without judging, offered advice, support and pathways that I might find useful. It's because of their values and how they express them - the manakitanga, the wairua, the aroha, the karakia – all the stuff they do and involve in classes, the way the atmosphere is. That manakitanga makes us feel safe and supported. It's building trust and respect within and towards each other. I feel really at ease and at home. I can just come here and korero to the staff and it's okay. I don't feel judged. It's the other whānau in the group too – where we can share



stories – no judging. it's a great learning space. The room is full of kindness and aroha. Where we can come and be open and be real; you can actually be yourself in there.

When my husband did the Building Awesome Whānau course I was invited in and became a part of his journey. That helped me make even greater connections with my tane. A Māori male, a koro, getting him in, I was really proud of him coming in to do that course, get new tools and new knowledge so we could work as a whānau.

Prior to having the support like this, you often feel you are alone. Other services might do one or two things, while Jigsaw covers so many things. I can get for our family a lot of what we need here. It's enriching. I feel now it's ok to seek help, ok to be involved in these courses. As our lives and circumstances change, I feel I am on top of it because I know the support is here when and if I need that support – whatever that may be. I don't have to be anxious about who will I contact. I feel ok because I have that support through Jigsaw.

My social worker has been brilliant with her positivity and kindness towards my husband, grandsons, and myself.



\* Not her real name

**LORRAIZE** 

Lorraine is the recently-employed Co-ordinator of the Whanganui Family Violence Intervention Network (FVIN) hosted by Jigsaw Whanganui on behalf of the Whanganui community.

I have been in the job for about eight weeks now and I can't get over how awesome this organisation is. How much they live their values. Whānaungatanga and building those bridges happened immediately and shows in the effort they put into welcoming me, from the rāhiri on my first day, then each team spending a dedicated chunk of time with me so we could get to know each other.

The increased Government and social social service agency focus on biculturalism and te reo Māori means biculturalism is becoming more integrated into our daily lives. Working with Jigsaw provides a wonderful opportunity to include that in my daily life. Many staff use Te Reo regularly, we share karakia and waiata each morning. It is fantastic that Jigsaw Whanganui has long taken this so seriously and walks the talk. Being able to be involved in this way takes away the fear of getting it wrong when you have the opportunity every day to turn up and practice it. I love that here there is an environment of invitation. That someone at one end of the spectrum is willing to mentor someone like me coming in at the beginning. I find that amazing.

The purpose of my role is to connect people and organisations, and to build networks across iwi and community. I really enjoy finding out people's diverse strengths and getting organisations to work together as we find ways to make information more accessible to individuals, whānau and family, employers, the wider community and those agencies and support services in our rohe. There is some written material available, but it is not always easy to access, so I am currently developing a website to share information about the relevant agencies and support services, and to celebrate the strengths of the Whanganui community.

We aim to demonstrate that family violence is a connected problem and that through FVIN we can work to connect multiple agencies and services to prevent family violence in our community.







PG. **19** 



# Pofie CHERYL & DANIELLE

Cheryl and Danielle work in the Family Harm Prevention team. Their role is to facilitate nonviolence programmes for groups and individuals as one way of reducing the repetition of intergenerational violence. Their newly-developed 13-week programme, Whānau Connect, is designed to remove the focus from youth who are seen as the family problem and involve whānau directly in the change process.

"We created this programme using Jigsaw's Kaupapa Whānau ethos. The wero was put out to develop a way of working with youth that brought together the family. It's a strength-based approach that allows people to build on the positives and includes the whānau. By moving the spotlight away from the child – the perceived problem - to a wider lens means whānau, particularly parents and caregivers, can be actively involved and work together towards a solution. It's about helping people see how their behaviour impacts on others.

Whānau Connect is designed for youth who are displaying behaviours that are harmful – such as physical, verbal and emotional abuse, swearing and yelling at siblings, being physical with their parents, using put-downs and name-calling. The programme looks at relationships, connecting with whānau and joining previously unconnected dots to understand the reason for the behaviours.



We are clear from the outset that the parent/caregiver needs to be involved and that this may be uncomfortable at times. We discuss the different aspects of family harm to increase people's awareness of what this can look like which goes beyond physical abuse and can also be emotional and psychological. Throughout, whānau develop insights into their own emotions and are supported to gain tools to manage them.

Various tools are used to help new concepts stick, some that create hilarity, others that are more serious. One such activity used to increase understanding of the impact and weight of family violence includes buckets and stones.

We get one family member to stand holding two empty buckets. On the floor are rocks with words on them like controlling, manipulation, yelling and screaming. We ask the other family members to place the rocks in the buckets. They feel the growing weight of the loaded buckets which indicates the heaviness of the burden others may be carrying. We talk from there about what it means and what could be done to change things.

We place great emphasis on building rapport through whānaungatanga and manaakitanga. We want to create a safe space so they can share and let things out here and if they can progress to feeling safe enough to put the tools they learn with us into their home life then, wow. That's a result we want.





Tania (Taranaki, Ngati Kahungungu, Tuhoe) is a social worker with the Jigsaw in Schools team (SWIS). She, colleague Bing and the SWIS team work with staff, tamariki and whānau in urban and rural kura in the district. One programme that is proving effective in helping to understand emotions and provide tools for self-regulation is a Jigsaw-developed programme, Mana Potential. Importantly, Mana Potential, takes a Māori world view but is effective across cultures.

I came on board for this project after my colleague, Bing, had made the initial contact. Early discussions were around behaviours that a Principal was concerned about. She wanted tools the tamariki could use to make the kura a happier, safer, calmer place for themselves every day.

Mana Potential offers a colour-coded resource to help with emotional regulation and indicate to others what a tamariki is feeling. It helps others to respond to the variety of feelings, and what actions can be taken to calm oneself down. It helps tamariki to recognize and indicate what is happening in their bodies. It might be that "My brain is full, don't ask me anything" or "Watch my face – don't talk to me if I am not ready to talk." It gives them permission to take themselves outside to run or jump, or to a quiet space for time away from others. The tamariki can work out what is going on with themselves and then talk to an adult or teacher to work out what was going on that triggered their melt-down or spin-out, rage or tears.





Our aim is to help our tamariki with strategies and tools to recognize their physical reactions and body emotions and develop resources that they, the school, whānau, families and their community can use to help develop happy kids.We offer a range of resources - paper-based, tactile, physical activity, to increase awareness of how our bodies are responding. Some we make ourselves, some we encourage the children to make and use at kura and at home.

The Mana Potential tool works best if it extends beyond the kura and involves whānau and families, so it is also shared in the home with parents. When the tamariki go home and share this with parents they know it's ok and parents are familiar with the narrative. They also know it's ok expressing their emotions. One father told us how he changed his responses after his boy had learned about Mana Potential. Before that, Dad would say, "What's wrong with you?" One day the boy pulled out his Mana Potential chart, put a block on it showing Dad how he was feeling, and Dad had to sit there and think about what his response would be when his son came back in. Dad said he was able to talk to his son in a new way. "It was empowering." They were able to work together. I could hear that Dad was upholding his own and his son's mana.



# OUR PEOPLE

1 JULY 2020 – 30 JUNE 2021

### TRUSTEES

Brian Doughty Dave Barton Geoff Hipango Lorraine Taylor Malcolm Carson Beth Coleman Maria Potaka Terry Dowdeswell

### STAFF

Ashley Buchanen Lisa Chaplow Gael Clark Cheryl Clarke Rachael Doble Michelle Duncan Sandy Dunlop Tania Edwards Hayley Herkes Enriqueta (Bing) Hernandez Karen Houia Emily Huwyler Ariana Matoe Rena Mclean Tim Metcalfe Susana Nicholson Dannika Peel Ashleigh Potaka-osborne David Rees Nicki Rees Atea Apii Rongo Raea Gayna Ryan Katharina Schmidt Louisa Shepherd Scott Taylor Moore Vanya Teki Catherine Tofa Danjelle Wilson Beth Coleman Eilish Graves Cathy Gribble Tessa Harrison Margot London Denise McNeill Robina Nicholl Mina Prip Clare Hiroti

Gained better understanding of what family violence is, it's not only physical but emotional, verbal etc. Better awareness of self. Improved communication with partner. Better understand how my actions impact on others.





# PERFORMANCE REPORT

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021 Prepared by Prue Anderson Accounting Limited

# **Entity Information**

#### **Family Support Services Whanganui Trust** For the year ended 30 June 2021

For the year ended 50 Julie 2021

#### 'WHO ARE WE?', 'WHY DO WE EXIST?'

#### Legal Name of Entity

Family Support Services Whanganui Trust

#### **Entity Type and Legal Basis**

Family Support Services Whanganui Trust is a Charitable Trust registered under the Charitable Trust Act 1957. The entity was registered with the Charities Commission on 1 April 2008.

#### **Registration Number**

CC22347

#### **Entity's Purpose or Mission**

- To assist families/whānau to provide high quality care for their children and young people in their homes through the provision of professional social work and education services.
- 2. To work with families/whānau and extended family/hapu that are under stress and who have children and young people in their care.
- 3. To assist in the prevention of child abuse and family violence. To strengthen families and therefore prevent family breakdown.
- 4. To work in a manner consistent with Te Tiriti O Waitangi.
- 5. To maintain strong collegial networks with other local and national agencies working in fields related to the prevention of child abuse and neglect and the prevention of violence within families.
- These objects shall only extend to aims and objects which are charitable and effected within New Zealand.



Family Support Services Whanganui Trust works to assist families/whānau to provide quality care for their children and young people in their homes so that families and whānau can be at their best for their children. We do this by providing highly competent, experienced, professional social workers, and by providing parenting education programmes.

#### **Entity Structure**

The Trust Deed states that our Board shall be made up of not less than three and not more than ten members. We currently have seven trustees, including one executive position: Board Chair. Operational Structure: We employ a staff of 28: an Executive Officer, three administration staff and a team leader, nine social workers and two team leaders, eight programme facilitators and two team leaders, and two project managers.

#### The Trustees at balance date are:

- David Barton
- Malcolm Carson
- Terry Dowdeswell
- Brian Doughty
- Geoff Hipango
- Maria Potaka
- Lorraine Taylor
- Beth Coleman

#### **Main Sources of Entity's Cash and Resources**

The Trust received income from government contracts, grants, donations and fundraising.

#### **Main Methods Used by Entity to Raise Funds**

The major fundraiser this year was the Annual Plumber Dan Duck Race.

Also, there is a regular supporters group whose members donate at least \$240 each in a 12 month period.

#### Entity's Reliance on Volunteers and Donated Goods or Services

The trust relies on gifts of volunteer time and expertise and to complete work in essential roles such as governance and fundraising. Local businesses also donate goods, services and cash for our fundraising. We are grateful to all those who have supported us.

#### **Physical Address**

Suite 10, 236 Victoria Avenue, Whanganui 4500

#### **Postal Address**

PO Box 4295, Whanganui 4541

#### Bank

Bank of New Zealand Westpac Banking Corporation

#### Accountant

Prue Anderson Accounting Ltd

#### Auditor

Spooner Hood & Redpath Ltd



# Approval of Performance Report

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021 Prepared by Prue Anderson Accounting Limited

The Trustees are pleased to present the approved Performance Report including the historical financial statements of Family Support Services Whanganui Trust for year ended 30 June 2021.

APPROVED Trustee Date ....

APPROVED Trustee Date



# Statement of Service Performance

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021 Prepared by Prue Anderson Accounting Limited

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

#### **Description of Entity's Outcomes**

Whānau and families are able to provide good care and nurture for their children. Children are safer from abuse and neglect.

#### Description and Quantification of the Entity's Outputs

Engaging with whānau and families to provide good care and nurture to their tamariki and children.	30 June 2021	30 June 2020
Families and whānau working intensively with a home-based therapeutic social worker	205 families and whānau	193 families and whānau
Families and whānau working with a social worker through a connection with their children's school	156 families and whānau	173 families and whānau
Parents and caregivers attending a parenting programme	136 families and whānau	135 parents & caregivers
Mothers attending a therapeutic programme to address anger	25 mothers	43 mothers
Families and whānau accessing information and help through our crisis support and information service	104 families and whānau	158 families and whānau
Provision of Lead Practitioner services and participation in Children's Action Networks to Whanganui Children's Team families	n/a	4 families and whānau
Children (with accompanying parent) attending REINS equine therapy programme	57 children	28 children
Provision of Kaupapa Whānau services	27 families and whānau	2 families and whānau



#### Engaging with men and women to grow safe and respectful relationships

Engaging with men and women to grow safe and respectful relationships	30 June 2021	30 June 2020
Men and women referred to a family harm prevention programme	400 men and women	n/a
Youth referred to a family harm prevention programme	12 youth	n/a

Strengthening our capability to respond to the needs of whānau and families	30 June 2021	30 June 2020
Internal professional development and training days for staff	nil days	0.5 days
External professional supervision of agency staff	200 hours	136 hours
External professional development activities ranging from short seminars, full day and multi day workshops and conferences, through to graduate and post graduate study, and international short courses.	100% of front-line, management and administration staff	100% of front-line, management and administration staff

Strengthening our community's responsiveness to the needs of whānau and families	30 June 2021	30 June 2020
Professional supervision services to staff of other community agencies in our rohe	38 sessions	43 sessions
Social work student placements and supervision	12 weeks	12 weeks

Bringing whānau and families' voice to collaborations and networks	30 June 2021	30 June 2020
We continue to exercise considerable leadership in over 18 networks across our rohe including FLOW (Police Family Harm Initiative, including attendance at daily Safety Assessment Meetings), Safer Whanganui, Health, Education and Disability (HEADS) forum, Oranga Tamariki Care and Protection Panel, Taihape Children's Health Network, Kainga Whānau Ora, Te Terenga Tahi	516 meetings attended	335 meetings attended



These financial statements should be read in conjunction with the attached Accounting Policies and Notes to the Financial Statements and the Auditor's Report.

#### Additional information

#### RISE Stopping Violence Services absorbed into Jigsaw Whanganui

Jigsaw Whanganui absorbed the services of RISE Stopping Violence services in July 2020. This followed a request from their Board in October 2019, which required a comprehensive due diligence process, and extensive liaison with stakeholders. Four RISE staff transferred to Jigsaw Whanganui, and continue to deliver family harm prevention programmes with funding from Ministry of Justice, Department of Corrections, and Ministry of Social Development. The staff have been well-orientated in to the agency, and are working through the process of re-energising the programmes to align them more closely with Jigsaw Whanganui kaupapa. Across the agency we are continuing to shape and meld our various services to meet the needs of whānau as they come through our door.



# Statement of Financial Performance

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021

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

	NOTES	2021	2020
REVENUE			
Donations, fundraising and other similar revenue	1	186,794	233,873
Revenue from providing goods or services	1	2,248,724	1,306,029
Interest, dividends and other investment revenue	1	4,043	11,697
Other revenue	1	7,217	1,822
Total Revenue		2,446,779	1,553,421
EXPENSES			
Expenses related to public fundraising	2	1,308	1,930
Volunteer and employee related costs	2	1,895,991	1,304,632
Costs related to providing goods or services	2	249,151	200,397
Other expenses	2	52,914	23,149
Total expenses		2,199,363	1,530,108
SURPLUS/(DEFICIT) FOR THE YEAR		247,415	23,312



These financial statements should be read in conjunction with the attached Accounting Policies and Notes to the Financial Statements and the Auditor's Report.

# Statement of Financial Position

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021

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

	NOTES	30 JUN 2021	30 JUN 2020
ASSETS			
Current Assets			
Bank accounts and cash	3	685,442	229,704
Debtors and prepayments	3	121,864	68,268
Investments (current)	3	273,997	268,115
Total Current Assets		1,081,304	566,087
Non-Current Assets			
Property, Plant and Equipment	4	69,453	32,590
Total Non-Current Assets		69,453	32,590
Total Assets		1,150,757	598,678
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	7	56,481	71,582
Employee costs payable	7	144,424	94,182
Unused donations and grants with conditions	7	4,000	80,000
Total Current Liabilities		204,905	245,764
Total Liabilities		204,905	245,764
TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)		945,852	352,914
ACCUMULATED FUNDS			
Accumulated surpluses or (deficits)	9	766,952	174,014
Board Designated Operating Reserve	9	178,900	178,900
Total Accumulated Funds 945,852		945,852	352,914

These financial statements should be read in conjunction with the attached Accounting Policies and Notes to the Financial Statements and the Auditor's Report.



# Statement of Cash Flows

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021

#### 'How the entity has received and used cash'

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Donations, fundraising and other similar revenue	110,794	243,873
Receipts from providing goods or services	2,201,864	1,304,059
Interest, dividends and other investment receipts	6,174	12,480
Cash receipts from other operating activities	1,318	2,939
GST	2,392	(94)
Payments to suppliers and employees	(2,137,715)	(1,523,058)
Total Cash Flows from Operating Activities	184,827	40,199
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Receipts from sale of property, plant and equipment	6,469	-
Capital contributed from owners or members - receipts from transfer of RISE	345,523	-
Payments to purchase investments	(5,882)	(9,240)
Payments to acquire property, plant and equipment	(75,199)	(23,083)
Total Cash Flows from Investing and Financing Activities	270,911	(32,323)
NET INCREASE/ (DECREASE) IN CASH	455,738	7,876
CASH BALANCES		
Cash and cash equivalents at beginning of period	229,704	221,828
Cash and cash equivalents at end of period	685,442	229,704
Net change in cash for period	455,738	7,876



These financial statements should be read in conjunction with the attached Accounting Policies and Notes to the Financial Statements and the Auditor's Report.

# Statement of Accounting Policies

#### **Family Support Services Whanganui Trust**

For the year ended 30 June 2021

#### How did we do our accounting?'

#### **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 GST except for accounts payable and accounts receivable which are stated inclusive of GST.

#### Income Tax

Family Support Services Whanganui 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 as reflected in Note 3.

#### Donations, Fundraising and Other Similar Revenue

- Donations are recognised as revenue upon receipt.
- Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

#### **Revenue from Providing Goods and Services**

The main source of revenue for the Trust is government contracts. Revenue is recognised in the period the services are provided.

#### **Interest Revenue**

Interest revenue is recognised as it accrues, using the effective interest method.



# Statement of Accounting Policies cont.

#### **Operating Leases**

Operating leases are those which all the risks and benefits are substantially retained by the lessor. Lease payments are expensed in the periods the amounts are payable.

#### **Accounts Receivable**

Accounts Receivable are recognised at amount owed, less allowances for any uncollectable amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

#### Property, Plant & Equipment, and Depreciation

Items of Property, Plant and Equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at the date of acquisition.

Depreciation is charged on a straight line basis and diminishing value over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost of the asset less any estimated residual value over its remaining useful life:

- Plant and Equipment 10% 67%
- Software 50%
- Leasehold Improvements 12%- 60%
- Website SO%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

#### **Creditors and Accrued Expenses**

Creditors and accrued expenses are recognised at amount owing. They represent liabilities for goods and services provided to the entity prior to the end of the financial period that are unpaid.

#### Provision for Annual Leave and Sick Leave

These financial statements include a Provision of Annual Leave which is owing to employees. As in prior years, the financial statements also include a Provision for Sick Leave which may be paid to employees. The Statement of Financial Performance records the change in the provisions only.

#### Tier 2 PBE Accounting Standards Applied

The Trust has not adopted any Tier 2 standards.

#### **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

#### Family Support Services Whanganui Trust

For the year ended 30 June 2021

	2021	2020
1. ANALYSIS OF REVENUE		
Donations, fundraising and other similar revenue		
Community Organisation Grants Scheme (COGS)	-	5,000
Donations	25,873	34,204
Fundraising Event Income	17,921	14,261
Public Trust - the JBS Dudding Trust	15,000	26,000
Margaret Watt Trust	3,000	3,000
MSD - COVID-19 Community Awareness & Preparedness Grant Fund	-	4,348
NZ Lotteries Grants Board	20,000	50,000
The Lion Foundation	-	10,000
Whanganui Community Foundation	80,000	70,000
Whanganui Community Foundation - COVID-19 Response Grant	-	10,000
Whanganui Community Foundation - Emerge Scoping Project	-	7,060
Working Together More Fund Grant	25,000	-
Total Donations, fundraising and other similar revenue	186,794	233,873



	2021	2020
Revenue from providing goods or services		
Department of Corrections	110,944	-
External Supervision Income	3,110	-
Fee for Service	3,850	19,006
Ministry of Education Funding - Incredible Years	55,000	70,500
Ministry for Children Oranga Tamariki - Covid-19 FV additional support	30,000	-
Ministry for Children Oranga Tamariki - Short Term Contract Income	3,330	-
Ministry for Children Oranga Tamariki - Kaupapa Whānau Interim Contract	184,484	28,157
Ministry of Justice Programmes	121,335	-
Ministry of Social Development - Family Support Services & Prevention Programmes	1,459,790	936,969
Rental Income Suite 7	17,295	-
Taihape Health Contract	42,996	42,996
Whanganui District Council Community Contract - White Ribbon Project	3,000	3,300
Whanganui District Health Board - REINS	6,176	1,542
Whanganui District Health Board - Social Work	207,414	203,560
Total Revenue from providing goods or services	2,248,724	1,306,029
Interest, dividends and other investment revenue		
Interest Received	4,043	11,697
Total Interest, dividends and other investment revenue	4,043	11,697
Other revenue		
Gain on Disposal of Fixed Assets	-	35
Sundry Income	7,217	1,787
Total Other revenue	7,217	1,822



	2021	2020
2. ANALYSIS OF EXPENSES		
Expenses related to public fundraising		
Fundraising Expenses	1,308	1,930
Total Expenses related to public fundraising	1,308	1,930
Volunteer and employee related costs		
ACC Expenses	5,540	2,817
Professional Association Expenses	10,612	7,036
Professional Development	19,310	5,419
Recruitment	4,822	1,476
Resources	13,975	12,132
Service Delivery by Contractors	10,830	1,200
Staff Expenses	6,090	3,021
Supervision	19,078	12,261
Travel	43,882	40,229
Wages	1,761,851	1,219,040
Total Volunteer and employee related costs	1,895,991	1,304,632
Costs related to providing goods or services		
Advertising, Promotion & Sponsorship	9,379	9,088
Advisory Services	970	248
Assets - less than \$1000	3,293	667
Bank Charges	297	547
Board Expenses	431	350
Computer Expenses & Software Subscriptions	47,562	46,836
Conference, workshop, summit costs	323	994
Electricity & Gas	6,485	5,518
General Expenses	659	882
Health, Safety, & Hygiene	16,093	4,402
Insurance	4,392	3,860



	2021	2020
Meeting/Catering Expenses	462	1,076
Postage, Printing, Stationery & Photocopying	14,423	7,146
Project Expenses	30,772	45,991
Rent	56,362	41,362
Repairs & Maintenance	6,378	3,551
Resources - Family Harm Programmes	3,306	-
Resources - Kaupapa Whānau	376	-
SWIS Programme Delivery by Contractors	14,600	10,455
SWIS Programmes - Resources	392	212
Telecommunications	24,824	11,990
VIN expenses	1,195	-
Website/Social Media	2,791	2,619
White Ribbon Expenses	3,183	2,340
Total Costs related to providing goods or services	249,151	200,397
Other expenses		
Accountancy Fees	8,378	6,964
Audit Fees	6,200	6,360
Depreciation	37,362	7,877
Interest Paid	-	339
Loss on Sale/Disposal of Fixed Assets	974	1,610
Total Other expenses	52,914	23,149



	2021	2020
3. ANALYSIS OF ASSETS		
Bank accounts and cash		
BNZ Cheque (000)	36,420	3,056
BNZ Saver (025)	621,863	220,106
BNZ Fundraising (001)	781	1,423
Westpac - Donor Giving (90)	26,377	5,118
Total Bank accounts and cash	685,442	229,704
Debtors and prepayments		
Accounts Receivable	112,382	56,941
Interest Receivable	687	2,817
Prepayments	8,796	8,510
Total Debtors and prepayments	121,864	68,268
Investments		
BNZ Term Deposit	273,997	268,115
Total Investments	273,997	268,115



	2021	2020
4. PROPERTY, PLANT AND EQUIPMENT		
Plant and Equipment		
Plant and equipment owned	95,147	56,581
Accumulated depreciation - plant and equipment owned	(55,848)	(32,115)
Total Plant and Equipment	39,299	24,466
Software		
Software	14,920	18,532
Accumulated depreciation - software	(14,065)	(16,672)
Total Software	855	1,860
Leasehold Improvements		
Leasehold improvements	33,949	9,108
Accumulated depreciation - leasehold improvements	(7,481)	(2,844)
Total Leasehold Improvements	26,467	6,264
Website		
Website	4,855	-
Accumulated depreciation - website	(2,023)	-
Total Website	2,832	-
Total Property, Plant and Equipment	69,453	32,590
DEPRECIATION EXPENSE		
Plant & equipment	29,847	5,736
Software	855	1,860
Leasehold improvements	4,637	281
Website	2,023	-
Total Depreciation Expense	37,362	7,877
5. SIGNIFICANT DONATED ASSETS - RECORDED		
There are no significant donated assets (Last year - nil).		
6. SIGNIFICANT DONATED ASSETS - NOT RECORDED		

There are no significant non-recorded donated assets (Last year - nil).



	2021	2020
7. ANALYSIS OF LIABILITIES		
Creditors and accrued expenses		
Accounts Payable	38,639	64,637
GST	17,842	6,945
Total Creditors and accrued expenses	56,481	71,582
Employee costs payable		
Wages & PAYE Payable	21,387	9,443
Provision for Annual Leave	89,281	60,959
Provision for Sick Leave	33,756	23,779
Total Employee costs payable	144,424	94,182
Unused donations and grants with conditions		
Grants in Advance - Community Organisations Grants Scheme (COGS)	4,000	-
Grants in Advance - Whanganui Community Foundation	-	80,000
Total Unused donations and grants with conditions	4,000	80,000

These financial statements include Grants Received in Advance of \$4,000 (Last year - \$80,000). Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are conditions yet to be fulfilled, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

#### 8. PROVISION FOR ANNUAL LEAVE AND SICK LEAVE

These financial statements include a Provision of Annual Leave which is owing to employees. As in prior years, the financial statements also include a Provision for Sick Leave which may be paid to employees. The Statement of Financial Performance records the change in the provisions only.



	2021	2020
9. ACCUMULATED FUNDS		
Accumulated Surpluses or (Deficits)		
Opening Balance	174,014	219,602
Current Year Earnings	247,415	23,312
Rise Funds Introduced	345,522	-
Transfer to Reserve	-	(68,900)
Total Accumulated Surpluses or (Deficits)	766,952	174,014
Board Designated Operating Reserve		
Opening Balance	178,900	110,000
Transfer from accumulated surplus or (deficits)	-	68,900
Total Board Designated Operating Reserve	178,900	178,900
Total Accumulated Funds	945,852	352,914

At the Trustee meeting dated 27th July 2019, the Trustees established the Board Designated Operating Reserve to the value of one month's expenses. This was reviewed at the Trustee Meeting on 27th August 2020, and will be reviewed at least annually.

#### **10. CONTINGENT LIABILITIES AND GUARANTEES**

There are no contingent liabilities or guarantees provided at balance date. (Last year - nil).

#### **11. BANKING FACILITY**

At balance date Family Support Services Whanganui Trust holds a BNZ Business Visa facility with a credit limit of \$6,000.

#### **12. RELATED PARTIES**

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



13. COMMITMENTS		
Commitments to lease or rent assets		
Operating lease agreement with Fuji Xerox Finance Ltd on 24 April 2019; term 60 months; monthly payments \$196.14 + GST. Total outstanding at balance date:	6,670	9,024
Agreement to lease premises until June 2022; monthly payments \$4,696.83 + GST; Total outstanding at balance date:	56,362	41,362
Total Commitments to lease or rent assets	63,032	50,386

#### 14. TRANSFER OF RISE: STOPPING VIOLENCE SERVICES TRUST (RISE)

On 20th May 2020 a Deed of Transfer was executed to transfer the business of Rise to Family Support Services Whanganui Trust (Jigsaw). The transfer date is 13 July 2020. For the consideration of one dollar, all tangible and non-tangible assets will be transferred from Rise and the Ministry of Justice, Department of Corrections and Ministry of Social Development contracts will be novated to Jigsaw. Jigsaw to assume responsibility for outgoings other than employment (all employment liabilities remain the responsibility of Rise).

#### **15. EVENTS AFTER THE BALANCE DATE**

From 11.59 pm on 17th August 2021, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. The lockdown has since ended and as at the date of signing these accounts, Auckland has remained at Covid-19 alert level 3 while the rest of New Zealand is at alert level 2. Entity operations are starting to return to normal.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but Management and Trustees believe there will be no significant negative impact to the entity.

#### **16. ABILITY TO CONTINUE OPERATING**

The entity will continue to operate for the foreseeable future.





Incorporating Sewell & Wilson Ltd and Carey Hood & Co Ltd

#### INDEPENDENT AUDITOR'S REPORT

#### TO THE TRUSTEES OF FAMILY SUPPORT SERVICES WHANGANUI TRUST

#### **Report on the Performance Report**

We have audited the performance report of Family Support Services Whanganui Trust, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2021, the statement of financial position as at 30 June 2021, and the statement of accounting policies and other explanatory information.

#### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the performance report presents fairly, in all material respects, the financial performance and cash flows of Family Support Services Whanganui Trust for the year ended 30 June 2021, in accordance with the requirements of Public Benefit Entity Simple Format Reporting-Accrual (Not-For-Profit) standards.

#### In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects,
- the entity information for the year then ended;
- the service performance for the year then ended; and
- the financial position of Family Support Services Whanganui Trust as at 30 June 2021

in accordance with Public Benefit Entity Simple Format Reporting -Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### **Basis for Qualified Opinion**

In common with similar organisations, control over certain revenues (donations and fundraising) of the organisation prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control. Consequently, we were unable to determine whether any adjustment to the amount of donation or fundraising income recorded was necessary.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and 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 Family Support Services Whanganui Trust 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, Family Support Services Whanganui Trust.

#### **Spooner, Hood & Redpath Ltd** 162 Wicksteed Street, PO Box 765, Whanganui 4541 Ph 06-349 0015, Fax 06-345 3943 Email: admin@shrl.co.nz, www.shrl.co.nz

DIRECTORS Glenn Spooner CA Brent Hood CA Peter Redpath CA Aaron Toy CA CONSULTANTS Douglas Wilson FCA Gregor Vallely CA





#### Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the Trust for:

- (a) 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;
- (b) the preparation and fair presentation of the performance report which comprises:
- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to 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, and

(c) such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of Family Support Services Whanganui Trust for assessing the Trust'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 Trust 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 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) and ISAE (NZ) 3000 (Revised) 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 this performance report.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB1s website at

https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/

Spoorer Hood & Redpath Ud.

**Spooner, Hood and Redpath Ltd** Chartered Accountants Whanganui 8 November 2021





Social Work



Family harm programmes



Programmes for parents



Advice & information for families & whanau

Phone: **06-345 1636** Suite 10, 236 Victoria Avenue PO Box 4295, Whanganui e: admin@jigsawwhanganui.org.nz jigsawwhanganui.org.nz