

JIGSAW WHANGANUI ANNUAL REPORT 2022-2023

**PREPARED BY:
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A WORD FROM THE EXECUTIVE OFFICER

The fiscal year ending 30 June 2023 presented an array of challenges and opportunities for the agency to respond to. While the impact of Covid gradually lessened, it continued to affect both our staff and the families and whānau we collaborate with.

In October 2022, our Leadership Team engaged in a transformative 3-day workshop led by Tracey Olivier. This session enabled us to collectively delve into Clifton Strengths, Working Genius, and our agency values, providing our team with purposeful and focused decision-making tools.

Subsequently, in December, both the Leadership Team and Board convened at Te Ao Hou Marae for a day under the guidance of Sandy Thompson from LEAD Centre for Not-for-Profit Leadership. This picturesque setting, with the Awa flowing behind us, set the stage for the development of the Board's strategy. By the day's end, the four key strands of the strategy were solidified, with trustees committed to advancing the plan outside of their regular monthly meetings.

Social workers remained in short supply, and recruitment continued to be challenging. With the board's agreement, we were able to offer all staff improved terms and conditions, which will see us well placed as we continue to recruit.

The extension of the pay equity claim for NGOs employing registered social workers marked a significant achievement, aligning our social workers with their statutory counterparts. Gratitude is extended to SSPA and Brenda Pilot for their instrumental role in achieving this long-awaited outcome, and we look forward to its implementation next year.

Internally the agency bolstered its internal systems. In May, a decision was made to engage Employsure as the agency's human resources and health and safety consultants, resulting in the development of a comprehensive staff employment handbook and an updated employment agreement template.



In March I worked alongside CEOs of Te Oranganui and the Whanganui Regional Health Network to shape a Child Wellbeing strategy as part of the new health locality plan. I see this work clearly aligned with our agency strategy to contribute to mobilizing transformative change across systems to achieve impact for whānau and families.

The year marked both farewells and welcomes. We bid farewell to David Rees, our well-regarded Social Workers in Schools (SWIS) Team Leader, upon his retirement in February 2023. Vanya Teki took on the role of Team Lead for SWiS, ensuring continuity in our commitment to the community.

Additionally, we welcomed new members to various teams, enhancing our capacity to serve. While celebrating successes, we acknowledge challenges, including the departure of one staff member to long COVID. We also shared in the joy of new arrivals, as several staff members either returned or embarked on parental leave.

During the year to 30 June 2023, six staff members were actively pursuing further qualifications, and we look forward to celebrating their achievements when they complete later this year.

Our agency continued to foster collaborations, including the ongoing hosting of the local Family Violence Intervention Network and participating in the FLOW daily Safety Assessment meetings.

In conclusion, heartfelt gratitude is extended to our Board members, funders, collaborators, Plumber Dan for his remarkable fundraising efforts, and our dedicated staff. Most importantly, appreciation is extended to the whānau and families who entrust us with their well-being.

Kei runga noa atu koutou

TIMOTHY METCALFE
EXECUTIVE OFFICER



A WORD FROM THE BOARD CHAIR

I am pleased to present the Chair's report for the year ended 30 June 2023. It has been a year of significant achievements and challenges, and I would like to highlight some key aspects that reflect the progress and commitment of Jigsaw Whanganui.

Financial Position:

Jigsaw Whanganui concluded the year on a robust financial note, demonstrating the ongoing sound fiscal management of the organisation. This stability positioned us well for future endeavours and allowed us to explore opportunities for development and sustainability.

Staffing Challenges and Initiatives:

Maintaining a full staffing complement has been an ongoing challenge, prompting the Board to approve a salary increase for all practitioners. Additionally, improved staff benefits for the upcoming 2024 financial year aim to enhance our capacity to attract and retain high-quality staff.

Strategic Planning:

The organisation embarked on the strategic planning process for 2024 – 2027. In December, the trustees and leadership team initiated this crucial undertaking at Te Ao Hou Marae, laying the foundation for future growth and development. The subcommittee, comprising Leayne, Brian, and Terry, have been actively working towards advancing this strategic initiative.

Agency Structure Review and Premises Progress:

The Agency Structure Review Report by Te Kahui Tautoko, received in August, provided valuable insights. We continue to explore the recommendations. Throughout the year, efforts continued to securing premises that better align with the agency's needs and aspirations. Terry and Malcolm, alongside myself and Tim on the premises subcommittee, have diligently explored various options, and I express my gratitude for their commitment to this ongoing task.

Cultural Identity and Values:

In line with our commitment to our Te Tiriti Article 3 identity, the agency revisited and refreshed its values. This collaborative effort involved the staff, and we trust the updated values will guide us effectively as we navigate future challenges.

Risk Management and Community Engagement:

The Board successfully completed a comprehensive Board Risk Management Review. The impact of the ongoing COVID-19 situation on both staff and service users has been acknowledged, and measures continue to be implemented to address these challenges. The decision to underwrite the Traumatic Brain Injury Conference being held in March 2024 aligns with our organizational values, and we look forward to its positive impact on both professionals and community members alike.

Board Changes and Acknowledgments:

I extend my sincere thanks to all the trustees who dedicated their time and expertise to the Board this year. Special appreciation goes to Zona Julian, who resigned in September. Zona's contributions, particularly her knowledge of the community health sector, were invaluable.

In closing, I express my gratitude to the entire Jigsaw Whanganui staff for their dedication and professionalism throughout the year. Together, we look forward to a future of positive impact and transformational change for families and whānau.

Sincerely,



BRIAN DOUGHTY

CHAIR BOARD OF TRUSTEES



**“Ki te kotahi te kākaho, ka whati;
ki te kāpuia, e kore e whati”**

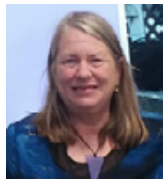
**“If a reed stands alone, it can be broken; if it
is in a group, it cannot.
When we stand alone, we are exposed but
together we are unbreakable.”**

Tangata Whenua Rōpu, Jigsaw Whangnui



WHAKAPIKI SERVICE

BY KAREN HOUIA



My name is Karen Houia, I come from a big family with Irish/German ancestry where love, care and service has been highly valued and demonstrated. So, it was no real surprise to my family when I gravitated into social work. I felt extremely lucky to secure employment as a social worker in the intensive home-based team of Jigsaw Whanganui. Working with families and their wider whānau brought great joy to me and it is a privilege to bear witness to families creating their own positive change for the benefit of family/child safety and wellbeing.

After 12 years I decided to take a pause, not knowing that two years later, in 2020, CEO Tim Metcalfe would invite me back into Jigsaw Whanganui as an intake social worker. It was a new role, with the aim of providing a high quality responsiveness to families self-referring to the agency. I provide “a window in” for anyone ringing into our reception or walking in our door seeking support. When I meet with whānau, I focus on welcoming

them in and establishing a relationship so that they feel okay to share a piece of their family story with me. Through a conversation of gentle inquiry, I work to get an understanding of the lived situation for families and the children in their care. I find most parents aspire to be the best they can be, and to meet the needs of their children from a position of strength. I seek to learn what the family aspirations are, and indicate the choice is there to team with Jigsaw Whanganui staff through our various services if that is what is wanted.

Whānau always hold the power, making their own decisions. They determine pathways for support for themselves and their children, as I believe they know what they need, and they must be the ones in control of their own lives. At the end of our meeting, it is my hope that families feel they have got some added value through having met with me. Then I know I have truly upheld integrity in my role and an added plus through it all I have learnt a few things along the way!

TE HUNGA TAUWHIRO O TE KURA (SWIS) CLUSTER HUI HELD JUNE 2023

BY VANYA TEKI

RONGOMAIWAHINE, TUWHARETOA, TE ĀTI AWA

Invitations were sent to our stakeholders; 24 service schools/kura, Ministry of Education Te Mahau Service Managers, Oranga Tamariki Site Manager and Advisor and Te Whatu Ora Public Health Manager to attend bi-annual Te Hunga Tauwhiro o te Kura (SWiS) Cluster Hui.

The agenda for the hui centred around one of our agency's values – Whakawhanaungatanga 'to connect with others in a curious and respectful way that supports the dignity of all'. Our intention was to strengthen our partnership with stakeholders, sharing about our service arms of Jigsaw Whanganui and in particular the work of the tauwhiro in schools/kura alongside whānau. Bing Hernandez spoke on the 'Art of relationship by connecting versus correction through noticing', Hayley Herkes highlighted our agency services and included some of the sensory resources used and Sam Davis shared her therapeutic social work practice from tirohanga Māori (Māori lens).

Before our morning tea, the team posed the following question 'how can we work together to have a better and meaningful engagement with whānau so our children will not miss necessary supports?' The responses gathered highlighted the strong value and appreciation of genuine partnership with whānau while underpinning the stance that whānau are the experts of their tamariki lives. There was agreement on 'good communication' which included clarity/understanding of roles and responsibilities and the use of shared language and terminology across professions. We spoke to the interchangeable use of names 'social worker' and 'tauwhiro' (calmness in distress) as in Te Hunga Tauwhiro i te Kura (Social workers in school) and the value of school processes like SENCO and school enrolment. The SWiS cluster hui emphasised a positive collaborative approach, bringing voices across the sector together, sharing of appropriate information and resources (eg common guiding documents and understanding new legislation) and the importance of working with informed consent.

There was acknowledgement too of times where SWiS may need to overcome distrust from whānau because they're often associated with the crisis work that is Oranga Tamariki. While addressing this is multi-faceted, central is whakawhanaungatanga – building respectful relationships with whānau and their respective schools/kura to ensure their tamariki have choice and access to supports.

SWiS team look forward to deepening these connections at our next Te Hunga Tauwhiro i te Kura Cluster Hui in term four.





A GOOD NEWS STORY FROM THE INTENSIVE HOME-BASED SOCIAL WORK TEAM

BY SANDY DUNLOP

This family engaged with our Intensive Home-Based Social Work (IHBSW) service for 10 months. The grandmother, who is sharing the care of her grandson with the boy's mother, reached out to Jigsaw Whanganui for support to rebuild her parenting confidence as she cared for her grandson three days per week whilst she awaited the final court decision for day-to-day care.

At age 3 her grandson had not yet developed speech and language beyond two words. He had unusual tendencies which included eating non-food items, walking on his tiptoes, having night terrors and not wanting to change his clothes. His mother was wanting to regain full guardianship and they were waiting for a court date for the Judge to determine who would be granted the Guardianship Order. The grandmother had major concerns for the mother's ability to care for her son when she was taking him to unsafe addresses and had no fixed abode. The grandmother had raised her own four children along with several foster children but felt she had lost her confidence in raising young ones.

A friend had encouraged her to seek IHBSW support from Jigsaw Whanganui whilst she waited for the court date which had been delayed because of Covid. Task centred practice was used to achieve the goal the grandmother wanted to regain her confidence in parenting young children. This was done by the introduction of parenting & behaviour management resources. Together we focused on the story of the grandmother's life by externalizing the problems she was facing and planning ways she could overcome her feelings of inadequacy by looking at the skills and abilities she already had and may have taken for granted, using Narrative Therapy.

When the Judge made the decision to grant the Guardianship Order in favour of the grandmother, she said that it was the best thing that could have happened to restore her confidence. The boy's mother has accepted the conditions the grandmother has laid down and together we made a plan for proceeding with the assessments her grandson needs. Very best wishes were extended as the grandmother takes on the role of parenting her grandson with restored hope and confidence.

PARENT LEARNING & SUPPORT FEEDBACK

I now understand that all kids react and act differently to everything, and have a better understanding of how to handle things when they turn south as well as being able to try and see things how they would be seeing things.

Learning about the importance of play and quality time, has made my household more wholesome and happy.

I can already tell I have a better understanding of how to be as a parent/uncle and am now working towards passing on what I've learnt to my siblings that are also parents.

Understanding different parenting styles, thermometer exercises and learning about communication is KEY!

For me, I think the whole course definitely helps in many different aspects of parenting and has definitely helped me to improve myself as a father in more ways than one.

It was so helpful to learn different strategies we can use to help resolve conflict and realizing how to spend quality time at home together.

Such an amazing course, I am so appreciative that I was able to participate. The facilitators were also so amazing, honest and created such a special space for us.

I use to think I was doing everything wrong and didn't know how to handle my kids in some situations. I now know it's normal to struggle and have a much better understanding of how to be a better parent for my kids and that it's never to late to learn new ways to shape and help my children grow.

Thank you team.



7TH ANNUAL PLUMBER DAN DUCK RACE FUNDRAISER FOR JIGSAW WHANGANUI

BY DENISE BACON

At 11 am on Saturday 5 November 2022, 2,000 yellow ducks took to the water once again for our annual Plumber Dan Duck Race. The banks of the Whanganui River were lined with hopeful spectators, all the way from the Dublin St Bridge to the finish line at the Waimarie jetty.

The race has gone from strength to strength each year since the inaugural race of 1,000 ducks in 2016. Preparation starts many months before the race day. Together with Daniel and Wendy from Plumber Dan, our administration team dedicate their energy to ensuring the event runs smoothly. Many Jigsaw Whanganui hands are on deck in the lead up to the race, selling tickets to family and friends and there is a strong weekly presence at the local market.

We are very grateful to Daniel Goldsworthy aka Plumber Dan, who came up with the idea for the Duck Race, and invited Jigsaw

Whanganui to be the charity of choice for the funds raised. As well as providing all the ducks, big and small, coordinating the race activities on the day including the drop into the river, and picking up all the ducks at the end of the race, Plumber Dan also provides the 1st place prize of \$1,000 each year.

Duck Race day has become a great family event and is very well supported by our community, and beyond. Last year the race raised \$17,000.

As always, we value the support of Te Pou Tupua for allowing the Duck Race to be run on the Awa.

We look forward to doing it all again next year!

FAMILY HARM PREVENTION TEAM

BY SCOTT TAYLOR-MOORE

Further education for Family Harm Prevention Team

Many of the staff of the Family Harm Prevention Team attended or have completed tertiary study this year. Michelle graduated from Massey University with a postgraduate diploma in Education with Distinction in Counselling and Guidance. Along with her colleague from the Social Workers In Schools team, Hayley, Michelle also gave a well-received presentation to 3rd year Massey University students.

Atea immersed himself in a one-year intensive Bicultural Supervision 'Kaitiakitanga' course run via Te Wananga Aotearoa. This is an intensive, well respected, course which explores professional supervision and the Māori and non-Māori worldviews that inform this. The contextualization of Kaitiakitanga within the practice of professional bicultural supervision allowed the development of Atea's own model of practice.

Nicole is in her final year of her Masters in Counselling. This brought to the agency a useful and well-needed resource for whanau, as she assists with anxiety management counselling.

After seven years, Scott has now completed his Masters of Social Work. His thesis topic was about newly qualified social workers' readiness to practice. This will be published in journal form in 2024.

Honesty allows for greater self-awareness in Non-Violence Programme

Steve began offending and using violence at a young age. These behaviors led to a life dominated by addictions and subsequent custodial sentences dislocating him from his support structures. He was referred to Jigsaw Whanganui in 2021 and during this time his trust in the kaimahi he worked with in the Family Harm Team allowed him to become comfortable in sharing his deeper struggles with substances. This culminated in him obtaining support for substance abuse. The non-violence programme provided him an opportunity to gain more awareness and insight into his past behaviors. He no longer wishes to be the person he once was, and he is actively putting tools in place to support change. His self-insight includes a recognition of other underlying factors that have yet to be addressed, consequently he is starting counselling. He continues to work with the local Alcohol and Drug service and is considering going to a residential rehabilitation center to maintain his journey to recovery.





RELAY FOR LIFE 2023

BY SAM DAVIS

On Saturday 11th of March, Jigsaw Whanganui staff participated in the annual Relay for Life at Cooks Gardens.

The event called for our hapori to take part in a nine-hour relay-style walkathon to raise funds for the local Cancer Society. The sun shone brightly, as the bagpipes rung out for the survivor's Lap, setting the scene for the day.

With our team baton in hand, adorned with our loved ones' names, we set out across the tracks.

From sunup to sundown, we walked to whakanui and honour cancer survivors and carers; maumaharatia loved ones lost to cancer; and tū atu by raising awareness and funds. We did something remarkable together and raised \$869.03.



'GETTING TO KNOW AUTISM' WORKSHOP

BY HAYLEY HERKES

In the middle of 2022, five Jigsaw Whanganui staff were lucky enough to be able to take part in professional development around autism spectrum disorder, over a seven-week period. Upon completion of this training, we wanted to find a way to take what we had learnt and condense it into a workshop that we could offer to the families we support, as well as others in our community. It was important to us that we put as fewer limitations and barriers to people taking part in this workshop; so it was open to any parent, family member or caregiver who has either received a formal diagnosis of ASD, as well as those who have wonderings or want to know more about how they can support a neurodivergent child.

The workshop ran once a term and catered for 12 participants at a time, with 2 staff supporting. We kept the workshops smaller for two reasons: we wanted to make sure it was comfortable and supportive of vulnerable conversations; and we were mindful that if any of the adults were also neurodivergent themselves, we wanted to make sure it was an environment that aligned with their needs.

·We put a lot of thought into how the space was set up. We used a large collection of sensory items to create a space that hopefully helped people to feel settled and engaged. We dedicated some sensory breaks throughout the workshop so that participants could recharge and attend to their needs. We also shared a kai halfway through the workshop.

Topics covered:

- Defining Autism both clinically and through participant understanding, including all the amazing things about it.
- A brief history of the key players that have contributed to what we know about ASD.
- A non-exhaustive list of co-occurring conditions, so that participants have a better understanding of the difficulties their children might be experiencing.
- The differences between a meltdown and a shutdown; and the function of both.
- Sensory sensitivities and strategies for regulation and activation.
- Masking, what it is, and how to help children unmask.

A PowerPoint presentation was sent out to participants after the workshop, so that they had the information moving forward, and could start to do some research of their own if they wanted to.

It is our hope that we will be able to continue delivering this workshop at least once per term. We are currently involving other Jigsaw Whanganui staff in learning how to facilitate this workshop, so that we might be able to increase the frequency.

We have also shared this workshop with some of our SWiS schools, and as part of our regular Principals' hui, with the hope we will be able to provide this workshop as professional development for school staff.

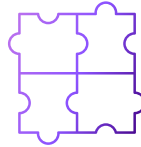


STATS, FACTS AND AGENCY VALUES



Whakawhānaungatanga

At Jigsaw Whanganui we connect with others in a curious and respectful way that supports the dignity of all.



Kotahitanga

Together as our authentic selves we all contribute to Jigsaw Whanganui's mission in diverse ways with aroha and generosity.



Kaitiakitanga

We contribute to the guardianship of Jigsaw Whanganui's mission in safe and sustainable ways, while ethically upholding the aspirations of whānau



Manaakitanga

At Jigsaw Whanganui we recognise the mana in all we do and are accountable for our own mana, enabling us to work alongside others with integrity.

119

Families and whānau working intensively with a home-based social worker.

92

Families and whānau working with a social worker through a connection with their children's school.

169

Family and whānau members attending a family harm prevention programme.

138

Parents and caregivers attending a parenting programme.

164

Families and whānau accessing information and help through our support and information service.

62

Professional supervision services to staff of other community organisations.



STAFF LIST

01 JULY 2022 - 30 JUNE 2023

Ariana Matoe
Ashleigh Potaka-Osborne
Ashley Buchanan
Ashtyn Englebretsen
Atea Apii Rongo-Raea
Catherine Tofa
Cheryl Clarke
Danjelle Wilson
David Rees
Denise Bacon
Emily Huwyler
Enriqueta Hernandez
Gael Clark
Gayna Ryan
Hayley Smith
Hayley Herkes
Iasiah Waitokia
Jennifer Hibell
Karen Houia
Katharina Schmidt

Letutanu MacMillan
Lisa Chaplow
Lorraine Sheenagh
Michelle Duncan
Nicola Silvester
Nicola Rees
Nicole Hampton
Rena McLean
Samantha Davis
Sandy Dunlop
Scott Taylor Moore
Shane Brown
Stephanie Huguenin
Susana Nicholson
Susanna Sabbage
Tania Edwards
Tim Metcalfe
Vanya Teki
Varna Suresh Chandran

BOARD OF TRUSTEES

01 JULY 2022 - 30 JUNE 2023

Brian Doughty
Terry Dowdswell
Geoff Hipango
Malcom Carson
Maria Potaka
Leayne Huirua

FUNDERS & SUPPORTERS



FINANCIAL REPORT

Statement of Service Performance

Family Support Services Whanganui Trust For the year ended 30 June 2023

'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 violence, 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 2023	30 June 2022
Families and whānau working intensively with a home-based therapeutic social worker	• 119 families and whānau	• 133 families and whānau
Families and whānau working with a social worker through a connection with their children's school	• 92 families and whānau	• 157 families and whānau
Parents and caregivers attending a parenting programme	• 138 parents & caregivers	• 86 parents & caregivers
Families and whānau accessing information and help through our support and information service	• 164 families and whānau	• 166 families and whānau
Provision of Kaupapa Whānau services	• 22 families and whānau	• 30 families and whānau

Strengthening our community's responsiveness to the needs of whānau and families	30 June 2023	30 June 2022
Professional supervision services to staff of other community agencies in our rohe	• 62 sessions	• 50 sessions
Social work student placements and supervision	• 22 weeks	• 24 weeks

Engaging with men and women to grow safe and respectful relationships	30 June 2023	30 June 2022
Men and women referred to a family harm prevention programme	• 169 men and women	• 363 men and women
Youth referred to a family harm prevention programme	• 4 youths	• 22 youth

Strengthening our capability to respond to the needs of whānau and families	30 June 2023	30 June 2022
Internal professional development and training days for staff	• 1.5 days	• 1 day
External professional supervision of agency staff	• 202 hours	• 192 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 & administration staff	• 100% of front-line, management & administration staff

Bringing whānau and families' voice to collaborations and networks	30 June 2023	30 June 2022
We continue to exercise considerable leadership in 16 networks across our rohe 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, and Te Terenga Tahi.	• 476 meetings attended	• 498 meetings attended

Statement of Comprehensive Revenue and Expenses

Family Support Services Whanganui Trust For the year ended 30 June 2023

	NOTES	2023	2022
Revenue			
Revenue from Non-Exchange Income			
Contract Income			
Department of Corrections		124,220	97,260
Ministry of Justice		120,042	129,329
Ministry of Education		65,670	55,000
Ministry of Social Development (Excluding VIN)		455,000	455,000
Ministry of Social Development - VIN		66,146	109,201
Oranga Tamariki — Ministry for Children		1,319,018	1,324,018
Taihape Health		51,058	42,996
Te Whatu Ora/Whanganui District Health Board		220,545	216,325
Total Contract Income		2,421,699	2,429,130
Grants, Donations & Fundraising			
Community Organisation Grants Scheme (COGS)		-	4,000
Donations		20,901	23,019
Four Regions Trust		-	12,500
Fundraising		15,670	13,390
NZ Lottery Grant Board		102,000	30,000
Public Trust - the JBS Dudding Trust		-	25,000
The Lion Foundation		-	35,000
Whanganui Community Foundation		41,667	62,500
Whanganui Community Foundation - VIN		6,500	-
Whanganui District Council Community Contract - White Ribbon Project		3,000	3,000
Total Grants, Donations & Fundraising		189,737	208,409
Total Revenue from Non-Exchange Income		2,611,437	2,637,538
Revenue from Exchange Income			
External Supervision		4,947	4,292
Fee for Service		2,000	700
Interest		31,484	6,142
Rent Received		11,576	15,173
Sundry Income		-	10,000
VIN - Workshop & Training		5,828	-
Total Revenue from Exchange Income		55,833	36,307
Total Revenue		2,667,270	2,673,845

	NOTES	2023	2022
Less Expenses			
Accountancy Fees		14,432	9,911
Advertising, Promotion & Sponsorship		4,057	2,319
Audit Fees		6,275	6,175
Bank Charges		907	760
Board Expenses		2,640	1,045
Communications Support		-	5,762
Computer Expenses & Software Subscriptions		57,084	48,727
Conference & Meeting Expenses		3,788	263
Fundraising		375	1,598
Insurance		3,827	3,656
Interest Paid		1	375
Koha Expense		1,611	150
Office Expenses		127,891	122,946
Project Expenses		-	45,357
REINS Delivery for ICAMHAS		640	2,736
Resources		21,488	16,792
Service Delivery by Contractors		-	3,531
Staff & Recruitment		133,557	75,843
SWIS Programme Delivery by Contractors		648	8,378
Travel Expenses		39,149	28,722
VIN Expenses		18,066	3,359
Wages & Salaries		1,935,218	1,949,157
White Ribbon Expenses		2,961	1,621
Total Less Expenses		2,374,615	2,339,182
Net Surplus Before Depreciation		292,655	334,663
Less Depreciation			
Depreciation	7	30,834	27,064
Loss on Sale/Disposal of Fixed Assets		540	-
Total Less Depreciation		31,374	27,064
Net Surplus		261,821	307,598
Other Comprehensive Revenue and Expenses			
Other Comprehensive Income		-	-
Total Surplus and Other Comprehensive Revenue and Expense for the Period		261,821	307,598

Statement of Financial Position

Family Support Services Whanganui Trust

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	1	1,005,694	892,217
Short-Term Deposits	2	559,209	543,144
Receivables from Non-Exchange Transactions	3	33,371	74,585
Receivables from Exchange Transactions	4	5,492	13,572
Prepayments		33,539	35,232
Total Current Assets		1,637,305	1,558,750
Non-Current Assets			
Property, Plant and Equipment	5	74,917	54,776
Other non-current assets	6	2,746	5,492
Total Non-Current Assets		77,663	60,268
Total Assets		1,714,967	1,619,018
Liabilities			
Current Liabilities			
Accounts Payable from Exchange Transactions		36,285	48,173
Goods and Services Tax		6,453	96,575
Income in Advance	8	20,833	19,000
Employee Entitlements	9	134,651	199,806
Total Current Liabilities		198,222	363,554
Total Liabilities		198,222	363,554
Total Net Assets		1,516,745	1,255,464
Equity			
Accumulated surpluses or (deficits)	10	1,310,745	1,058,264
Reserves	10	206,000	197,200
Total Equity		1,516,745	1,255,464

Statement of Changes in Net Assets/Equity

Family Support Services Whanganui Trust
For the year ended 30 June 2023

	2023	2022
Net Assets/Equity		
Opening Balance	1,255,464	945,852
Total Comprehensive Revenue & Expenses	261,281	307,598
Rise Funds Introduced	-	2,013
Total Net Assets/Equity	1,516,745	1,255,464

Statement of Cash Flows

Family Support Services Whanganui Trust For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts		
Receipts from non-exchange transactions	2,659,941	2,681,048
Receipts from exchange transactions	36,646	21,614
Receipts from interest, dividends & other investment receipts	27,269	5,781
Total Receipts	2,723,856	2,708,443
Payments		
Payments to suppliers	(466,015)	(392,498)
Payments to employees	(2,003,097)	(1,893,362)
GST	(87,398)	85,626
Total Payments	(2,556,510)	(2,200,233)
Net Cash Flows from Operating Activities	167,346	508,209
Investing Activities		
Payments		
Payments to acquire property, plant and equipment	(32,347)	(34,301)
Payment for investments	(16,065)	(269,147)
Other cash items from investing activities	(5,458)	-
Total Payments	(53,869)	(303,448)
Net Cash Flows from Investing Activities	(53,869)	(303,448)
Financing Activities		
Receipts		
Capital contributed from owners or members - receipts from transfer of RISE	-	2,013
Total Receipts	-	2,013
Net Cash Flows from Financing Activities	-	2,013
Net Cash Flows	113,477	206,775
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	892,217	685,442
Net change in cash for period	113,477	206,775
Cash and cash equivalents at end of period	1,005,694	892,217

Statement of Accounting Policies

Family Support Services Whanganui Trust For the year ended 30 June 2023

1. Reporting Entity

Family Support Services Whanganui Trust is a charitable organisation, based in New Zealand, which is incorporated under the Charitable Trusts Act 1957 and registered under the Charities Act 2005. The Trust assists families/whānau to provide quality care for their children and young people in their homes through the provision of professional social work and education services; works with families/whānau and extended family/hapu that are under stress and who have children and young people in their care; assists in the prevention of child abuse and family violence; strengthens families and therefore prevent family breakdown.

2. Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with the Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For purposes of complying with NZ GAAP, the Trust is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-for-Profit Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

The Board have, at the time of approving the financial statements, a reasonable expectation that they will have adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

3. Changes in Accounting Policy

The basis of presentation of the financial statements has changed from PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) to Generally Accepted Accounting Practice in New Zealand Not-For-Profit PBE Accounting Standards with Reduced Disclosure, issued by the External Reporting Board. The comparative figures for Accounts Receivable have been restated to be reported as Debtors from Exchange and Non-Exchange Income. The total Accounts Receivable has not changed. There are no other significant differences that would require restatement of the comparative figures.

The Provision for Sick Leave is no longer recorded. The effect for 2023 is that Wages and Salaries have reduced, and the surplus has increased, by \$36,577 which is the provision recorded as at 30 June 2022.

There have been no other changes in accounting policies.

4. Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

Basis of Measurement

These financial statements have been prepared on the basis of historical cost.

Functional and Presentational Currency

The financial statements are presented in New Zealand dollars (\$), which is the Trust's functional currency. All financial information has been presented in whole dollars.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

REVENUE FROM NON-EXCHANGE TRANSACTIONS

Contract Income

Revenue from contracts relates to income received from government departments and other agencies relating to the provision of services in the community. Revenue is recognised in the period the services are provided.

Grant Income

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have 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 revenue as the conditions are fulfilled.

Donations

Donations are recognised as revenue upon receipt and include donations from the general public, and donations received for specific programmes or services.

The Board has elected not to recognise Donations of services in-kind, including the time of volunteers, in the Statement of Comprehensive Revenue and Expense.

Fundraising

The Trust relies heavily of the generosity of the community within the Whanganui region both financially and the amount of donated time from volunteers. The Trust does not record fair value volunteer time in the Statement of Comprehensive Revenue and Expenses as the value of the services provided cannot be reliably measured as there are no equivalent paid positions available in the local labour market, and in the absence of volunteers, the services may not be provided.

Other fundraising revenue such as public cash collections are recognised at the point cash is banked.

REVENUE FROM EXCHANGE TRANSACTIONS

Interest Revenue

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

Financial Instruments

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the financial instrument.

The Trust derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Trust has transferred substantially all the risks and reward of the asset; or
- The Trust has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

FINANCIAL ASSET

Financial assets within the scope of NFP PBE IPSAS 29 *Financial Instruments: Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets are classified as loans and receivables. The Trust's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and Prepayments.

All financial assets, except for those at fair value through surplus or deficit, are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired.

RECEIVABLES AND PREPAYMENTS

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, receivables from exchange transactions and non-exchange transactions, and prepayments fall into this category of financial instruments.

IMPAIRMENT OF FINANCIAL ASSETS

The Trust assesses at the end of each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Trust first assesses whether there is objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Trust determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Based on a review of the financial assets no impairment is deemed necessary. The rates used in the Depreciation Schedule fairly reflect the useful life of the asset.

FINANCIAL LIABILITIES

The Trust's financial liabilities include trade and other creditors, employee entitlements and income received in advance.

All financial liabilities are initially recognised at fair value, and are measured subsequently at amortised cost using the effective interest method, except for financial liabilities at fair value through surplus or deficit.

Cash and Cash Equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Short Term Investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

Receivables

Receivables are recognised as an asset when it is probable the associated future economic benefit or service potential will flow to the entity, and fair value of consideration can be reliably measured.

Property, Plant & Equipment

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 acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition. Depreciation is charged on a diminishing value basis 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 (including Office Equipment and Furniture & Fittings): 10% - 67%
- Leasehold Improvements: 10% - 40%

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. Gains and losses on disposal of fixed assets are taken into account in determining the operating result for the year.

Intangible Assets

SOFTWARE COSTS

Computer software acquired by the Trust is capitalised based on the costs incurred to acquire and bring into use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Amortisation of the software has been calculated to allocate the cost of the software over their estimated useful lives at the following rate:

- Software Amortisation: 50% DV

WEBSITE COSTS

The website developed by the Trust is capitalised based on the costs incurred to develop and bring it into use.

Amortisation of the website has been calculated to allocate the cost less any estimated residual value over its remaining useful life at the following rate:

- Website: 50% DV

Trade and Other Creditors

Trade and other creditors are recognised in the period in which the goods and services are provided.

Employee Entitlements

Short-term Employee Entitlements that the Trust expects to be settled within 12 months of balance date are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and annual leave earned to, but not yet taken at balance date and expected to be settled within 12 months.

Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Significant Judgements and Estimates

In preparing the financial statements, the Board is required to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Board bases its assumptions and estimates on parameters available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Trust. Such changes are reflected in the assumptions when they occur. The key significant judgements and estimates used in the preparation of these financial statements are related to determining useful lives for the purposes of depreciating Property, Plant & Equipment.

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.

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.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a net of GST basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of Operating Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Notes to the Performance Report

Family Support Services Whanganui Trust For the year ended 30 June 2023

	2023	2022
1. Cash and Cash Equivalents		
BNZ Cheque (000)	445,755	17,825
BNZ Fundraising (001)	26,122	2,755
BNZ Saver (025)	475,186	826,249
Westpac - Donor Giving (90)	58,631	45,387
Total Cash and Cash Equivalents	1,005,694	892,217
	2023	2022
2. Short-Term Deposits		
BNZ Term Deposits	559,209	543,144
Total Short-Term Deposits	559,209	543,144
	2023	2022
3. Receivables from Non-Exchange Transactions		
Accounts Receivable	33,371	74,585
Total Receivables from Non-Exchange Transactions	33,371	74,585
	2023	2022
4. Receivables from Exchange Transactions		
Accounts Receivable	229	12,524
Interest Receivable	5,263	1,048
Total Receivables from Exchange Transactions	5,492	13,572
	2023	2022
5. Property, Plant and Equipment		
Leasehold Improvements		
Leasehold improvements	36,136	36,136
Accumulated depreciation - leasehold improvements	(16,489)	(12,439)
Total Leasehold Improvements	19,646	23,696
Plant and Equipment		
Plant and equipment owned	149,399	106,669
Accumulated depreciation - plant and equipment owned	(94,129)	(75,590)
Total Plant and Equipment	55,271	31,080
Total Property, Plant and Equipment	74,917	54,776

Reconciliation of the Carrying Amount at the Beginning and End of the Period

	Opening Book Value	Additions	Sales/Disposals	Depreciation	Net Book Value
2023 Leasehold Improvements	23,696	0	0	4,050	19,646
2023 Plant and Equipment	31,080	48,769	540	24,038	55,271
2023 TOTAL	54,776	48,769	540	28,088	74,917
2022 Leasehold Improvements	26,467	2,187	0	4,958	23,696
2022 Plant and Equipment	39,299	11,522	0	19,742	31,080
2022 TOTAL	65,767	13,709	0	24,700	54,776

2023

2022

6. Other Non-Current Assets

Intangibles

Software

Software	14,920	14,920
Less Accumulated Amortisation - Software	(14,706)	(14,493)
Total Software	214	427

Website

Website	9,025	9,025
Less Accumulated Depreciation of Website	(6,493)	(3,960)
Total Website	2,532	5,065

Total Intangibles

2,746 5,492

Total Other Non-Current Assets

2,746 5,492

2023

2022

7. Depreciation & Amortisation

Leasehold Improvements	4,050	4,958
Plant & Equipment	24,038	19,742
Website	2,532	1,937
Software	214	427
Total Depreciation & Amortisation	30,834	27,064

	2023	2022
8. Income in Advance		
Grants in Advance - NZ Lottery Grant Board	15,000	-
Grants in Advance - Whanganui Community Foundation	5,833	19,000
Total Income in Advance	20,833	19,000
	2023	2022

9. Employee Entitlements		
Provision for Annual Leave	93,847	103,356
Provision for Sick Leave	-	36,577
Wages & Salaries	40,804	59,873
Total Employee Entitlements	134,651	199,806
	2023	2022

10. Net Assets/Equity

Accumulated Surpluses/(Deficits) & Other Comprehensive Revenue & Expenses

Opening balance	1,058,264	766,952
Current year earnings	261,281	307,598
Rise funds introduced	-	2,014
Transfer to reserve - board designated operating reserve	(8,800)	(18,300)
Total Accumulated Surpluses/(Deficits) & Other Comprehensive Revenue & Expenses	1,310,745	1,058,264

Board Designated Operating Reserve

Opening balance	197,200	178,900
Transfer from accumulated surpluses/(deficits) & other comprehensive revenue & expenses	8,800	18,300
Total Board Designated Operating Reserve	206,000	197,200
Total Net Assets/Equity	1,516,745	1,255,464

At the Trustee meeting dated 27th July 2019, the Trustees established the Board Designated Operating Reserve to the value of one month's expenses, to be reviewed at least annually.

	2023	2022
11. Commitments		
Operating Lease Commitments Less Than One Year		
Photocopier	2,206	2,354
Premises	60,251	60,251
Total Operating Lease Commitments Less Than One Year	62,457	62,605
Operating Lease Commitments Between One and Five Years		
Photocopier Lease	9,628	1,962
Premises	-	60,251
Total Operating Lease Commitments Between One and Five Years	9,628	62,213

	2023	2022
Other Commitments Less Than One Year		
Employsure Contract for Services: Employment Relations and Health & Safety at Work	16,185	-
Total Other Commitments Less Than One Year	16,185	-
Other Commitments Between One and Five Years		
Employsure Contract for Services: Employment Relations and Health & Safety at Work	62,041	-
Total Other Commitments Between One and Five Years	62,041	-

12. Contingent Liabilities and Guarantees

In April 2023, the board agreed to underwrite the 2024 International Traumatic Brain Injury Conference up to \$23,500. The conference will be held in Whanganui in March 2024. There are no other contingent liabilities or guarantees as at 30 June 2023. (Last year - nil).

13. Contingent Assets

There were no Contingent Assets as at 30 June 2023. (Last year - nil).

14. Related Parties

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

15. Key Management Personnel

The key management personnel, as defined by *PBE IPSAS 20 Related Party Disclosures*, are:

- Members of the governing body (Board of Trustees)
- Executive officers, some of whom are responsible for reporting to the governing body

No remuneration is paid to the members of the Board of Trustees (Note 16).

Executive Officers which includes the Senior Leadership Team, are employed as employees on normal employment terms. The aggregate remuneration paid and the number of persons (measured in full-time equivalents (FTEs) at the end of the reporting period) receiving remuneration is as follows:

- 2023 Executive Officers' Remuneration \$523,448; FTEs 5.75
- 2022 Executive Officers' Remuneration \$397,079; FTEs 4.75

16. Remuneration of Board Members

The Board of Trustees provides governance services on an honorary basis. Trustees have been reimbursed for travel expenses where they have attended meetings related to the Trust's activities.

17. Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the Statement of Financial Position relate to the following categories of assets and liabilities:

	2023	2022
Financial Assets - Loans and Receivables		
Cash and Cash Equivalents	1,005,694	892,217
Short-Term Deposits	559,209	543,144
Receivables from Non-Exchange Transactions	33,371	74,585
Receivables from Exchange Transactions	5,492	13,572
Prepayments	33,539	35,232
Total Financial Assets - Loans and Receivables	1,637,305	1,558,750
	2023	2022
Financial Liabilities - at Amortised Cost		
Accounts Payable	36,285	48,173
GST Payable	6,453	96,575
Income in Advance	20,833	19,000
Employee Entitlements	134,651	199,806
Total Financial Liabilities - at Amortised Cost	198,222	363,554

18. Banking Facility

At balance date Family Support Services Whanganui Trust holds a BNZ Business Visa facility with a credit limit of \$6,000, and a Letter of Credit facility (Payroll) of \$40,000.

	2023	2022
19. Whanganui Family Violence Intervention Network (VIN) Summary		
VIN Income less Expenses		
Income		
VIN Project Income	66,146	109,201
VIN Grant Income	6,500	-
VIN - Workshop & Training	5,828	-
Total Income	78,473	109,201
Expenses		
VIN Co-ordinator Expenses	49,801	44,341
VIN General Expenses	3,781	3,359
VIN Workshop & Training Expenses	13,119	-
VIN Assets - Depreciaton	1,824	-
Total Expenses	68,525	47,700
Total VIN Income less Expenses	9,948	61,501

	2023	2022
VIN Traumatic Brain Injury (TBI) Conference		
VIN TBI Conference Expenses (paid on behalf)	5,458	-
Total VIN Traumatic Brain Injury (TBI) Conference	5,458	-

20. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Financial Report (Last year - nil).

21. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

AUDITORS REPORT

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Family Support Services Whanganui Trust

Opinion

We have audited the financial statements of Family Support Services Whanganui Trust on pages 3 to 23, which comprise the entity information, the statement of service performance, statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 performance report on pages 3 to 23 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2023;
- the service performance for the year then ended; and
- the financial position of Family Support Services Whanganui Trust as at 30 June 2023, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of comprehensive income, statement of financial position, statement of cash flows, statement of accounting policies and notes to the financial statements 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 New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. 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 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Family Support Services Whanganui Trust.

Trustees' Responsibility for the Financial Statements

The Trustees are responsible on behalf of the entity for the preparation and fair presentation of the financial statements in accordance with Tier 2 PBE, and for such internal control as the Trustees determine is necessary

to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible on behalf of the entity for assessing the entity'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 entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance ISAs and NZ AS1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/.



Spooner Hood & Redpath Ltd

Chartered Accountants

Whanganui, New Zealand

26 October 2023

Jigsaw
Whanganui



kaupapa whānau – thriving children, flourishing families