



Te Pūrongo-ā- Tau **2020**



*Korowaitia te puna waiora
hei oranga motuhake mō te iwi*



OUR VISION

Korowaitia te puna waiora hei
oranga motuhake mō te iwi

OUR MISSION

To empower whānau into their
future

OUR VALUES

TIKA

Excellent in how we do
things

WHĀNAU

At the centre of everything
we do

PONO

Act with honesty and
integrity

MAHITAHĪ

Committed to working
together for the betterment
of Whānau, Hapū, Iwi and
communities

2019-2020

Kaupapa Rārangi

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TE POUHERENGA

E ngā reo karanga ō te takiwa, e ngā tini mate, takoto mai i roto te rangimarie. E kī a nei te kōrero, "Korowaitia te puna waiora, hei oranga motuhake mō te iwi", ka tū tēnei kōrero ki ngā pito o te rohe nei. Mai i te maunga ki Tangaroa, te rohe whānui o Ngā Rauru Kīhahi, huri noa ki Ngā Wairiki Ngāti Apa, tātou e kaha nei, e hāpai nei te hoe ō Te Oranganui, ānei te ripoata mō te tau 2020.

The 2020 financial year has been more than an extraordinary experience for us all at Te Oranganui. Our progress internally as an organisation, the acquisition of new contract lines in funding for whānau, the disruption of the pandemic of 2020, are just some of the highlights worth mentioning in this report. I do hope you enjoy reading the updates in each of the services reports.

The move of Te Oranganui to the current premises at the Tupoho Community Complex, on Campbell Street is about having all of our services in the one location. The benefit of the one location is about operating with a Whānau Ora approach with our whānau having access to multiple services, if required. Whānau continue to provide helpful feedback about this convenience. As the organisation extends the services to meet the increasing demands of our whānau, the competition for functional space on-site at Tupoho Community is the next competing priority for planning as a Board. This is an exciting opportunity for all of us involved.

Other fresh challenges presented in this financial year has reinforced the resilience stores of our kaimahi at Te Oranganui. As the Pouherenga of Te Oranganui, I want to take this opportunity to acknowledge the effort and coordination of our kaimahi to respond to the needs of our whānau during crisis, whilst continuing to build a legacy that is mana-enhancing. During Alert Level three and four of the Covid-19 pandemic response, we devised new ways of working, adapted to connecting virtually, and our natural instincts to come together to ensure our whānau were prepared during the Covid-19 Lockdown period exceeded all expectations. I want to acknowledge each and everyone's contribution sincerely.

With the Health and Disability Review Report release and the potential for changes in the delivery of Māori health, now is the time to engage ourselves in more change.

In closing I would like to acknowledge to all of the valued kaimahi at Te Oranganui for their continued commitment to empower our whānau into their futures and will continue to do for years to come. 'Korowaitia te puna waiora, hei oranga motuhake mō te iwi.'

Te Aroha McDonnell
Te Pouherenga (Chair of the Board of Trustees)

Whakapiri tātou, kia kore e whati *Let's all come together so that we are not separated*

2019-2020 feels like a story of two halves; Pre-covid 19 and then covid-19 itself. In some ways, covid-19 has taken over our lives and yet the July to December period of 2019 saw some ongoing exciting developments for the organisation. I would describe this year as one where we continued to grow.

A review of our approach to Whānau Ora occurred in order to ensure consistency across the organisation. We now have our curriculum and once we confirm our facilitators, we will start training to ensure that all of our kaimahi have participated in these marae-based wānanga.

During this year we also received resignations from two of our managers; Josephine (Pep) Taiaroa and Nicole Dryden however their departures didn't eventuate until June as they both stayed on to support the efforts of Te Oranganui during the covid lockdown.

In the early months of 2020, we started to see positive cases of covid in various parts of Aotearoa. This prompted Te Ranga Tupua Iwi Chairs to come together and make decisions about how to be proactive on behalf of whānau, hapū, and iwi across the rohe should the situation escalate. By the time the country moved into level 4 lockdown, Te Ranga Tupua was ready. Individual iwi activated themselves and Te Ranga Tupua activated the Te Ranga Tupua Response Hub (TRT Hub). This included the implementation of an 0800 number which would provide support and advocacy to whānau in need.

The TRT Hub was set up and operated by Te Oranganui. Kaimahi contacted our registered whānau, whānau that were discharged from hospital, and those from other iwi rohe who were concerned about whānau based in Whanganui. The Hub provided kai and hygiene packs for whānau and other Te Ranga Tupua iwi groups. The TRT Hub also worked to acquire PPE gear which was distributed via iwi groups to their kaimahi and marae/communities. We also operated the 24/7 0800 number which offered an additional range of supports and referrals to other organisations.

“ By the time the country moved into level 4 lockdown, Te Ranga Tupua was ready.”

The already established relationships Te Oranganui had with organisations such as the Police, Whanganui District Health Board (WDHB), Whanganui Regional Health Network, Whanganui District Council, and Jigsaw (to name a few) helped in bringing everyone together to ensure positive outcomes for our communities.

Te Oranganui also established a Community Based Assessment Centre (CBAC) for iwi and as the lockdown ensued, our services supported whānau by offering flu immunisations, health checks, and covid testing pop-up clinics in many of our rural communities. Working collaboratively with iwi and other organisations resulted in the WDHB having the highest flu immunisation rates in the country, particularly for Māori.

Te Oranganui were part of the regular Te Ranga Tupua Technical Advisory meetings and were proud to be able to support the various iwi and others from the wider Whanganui rohe during this critical period. Our presence in this space was indeed a highlight for the organisation. We also know that until we find a vaccine that we need to continue to be vigilant as we have seen examples of community transmission in other parts of the country. Kia Mataara!!!

The gradual increase in kaimahi and the safe distancing that occurred during covid led to offices being redistributed resulting in a number of our larger meeting rooms being turned into office space. Our current premises are now at bursting point, so we have started to review what our needs are moving forward and preparing ourselves for a move if needed. This will be a significant focus for us over the next year.

Wheturangi Walsh-Tapiata
Mātaiwhetū (Chief Executive Officer)





TE TAIHĀHĀ Disability Support

OPERATIONS OVERVIEW

Where 2018-19 was a year of internal changes and settling for clients, staff and the service, 2019-20 has seen the service meet challenges, adapt, and continue to deliver a quality service that meets the needs of its clients. Te Taihāhā is proud of the innovative ways in which it has met those challenges presented by Covid-19, the Alert Level 4 Lockdown period and the progress back to a semblance of normality. The service has implemented some sound back-office processes and procedures that in turn have allowed for much improved efficiencies.

ACHIEVEMENTS

- The biggest achievement for the service has been the work undertaken by our front-line staff to keep their clients independent at home for as long as possible. Through the unprecedented times of covid-19, every carer went over and above to ensure their clients were safe and well.
- We introduced a chat line during Covid as a means of keeping in touch with those of our clients who live alone. The weekly phone chats proved so popular, it's now part of the routine and the numbers on the list keep growing. We note too that with our monthly Kaumatua Luncheons on the back-burner until whenever, although only a phone call, these hit the mark in terms of news and views from our people.
- Our objective for this year was to improve the financial viability of the service alongside ensuring service delivery was delivered effectively and efficiently. Through hard work and the implementation of new processes and procedures, the service has done well to ensure its viability into the future.

HIGHLIGHTS

- Resilience in the face of covid-19 aptly describes our kaimahi across the organisation. In our corner of the world it was uplifting to see our kaimahi picking up where they needed to sometimes to the detriment of their own families, our residentials staying on to cover shifts way past when they were supposed to.
- The other side to that coin, was the support from various whānau who, during lockdown, took over the caring of their loved ones. Additional to that, are those who have taken over the cares full time and whilst it's a client loss for us, it's a positive in terms of our client wellbeing.
- One of our residential rangatahi began training in power-lifting prior to Lockdown and as he was getting into the swing of things it all came to a halt. Nevertheless, Dan has managed to secure a spot in the Whanganui Special Olympics Power-lifting Team. They go away next year and we will be watching his progress all the way to the winner's podium.

TOIORA WHĀNAU

Whānau & Community

OPERATIONS OVERVIEW

Kainga Whānau Ora is a collective impact initiative run in collaboration with Te Tihi o Ruahine Whānau Ora Alliance and key stakeholders across Whanganui. It is now in full operation supporting whānau who live in social housing to achieve their dreams and aspirations. Our Kaitūruki have completed Te Ara Whānau Ora training and are implementing this into practice to support whānau.

Whānau Resilience is a 12 month co-design initiative that kicked off in September 2019 dedicated to capturing whānau experiences with Family Harm and service engagement. These experiences will then be used to co-design a service delivery model with whānau voice at the centre and throughout engagement and implementation.

Kaitūruki Kirianna Beckham from the Youth Justice team was invited to present this new service line to the Regional Youth Justice Forum in early 2020 and has supported a number of youth and their whānau through the Oranga Tamariki –

Youth Justice Court process. Kirianna works with rangatahi to ensure their voices are heard throughout the Family Group Conference process and offering a creative approach to how Youth Justice Coordinators can engage with rangatahi.

Whānau & Community continued to support whānau towards health and wellbeing through Whānau Ora and Family Start service lines.

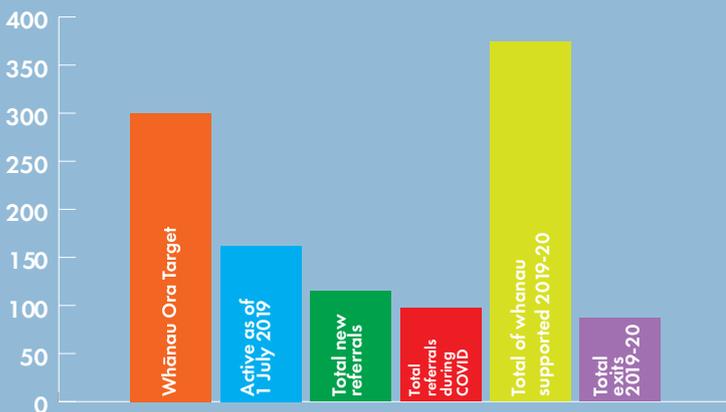
Whānau Ora is excited to look to 2020-2021 and refreshing service delivery by rechanneling whānau strengths into co-designing

strength based programmes, working to enhance reach and collective responsibility with whānau for planning and achieving outcomes.

We continue to raise awareness of our services and Whānau Ora approach in that it is not crisis intervention but rather focusses on the strengths of whānau to build positive outcomes as they determine these. It is our privilege to walk alongside whānau throughout their journey towards achieving their dreams and aspirations.

“We continue to raise awareness of our services and Whānau Ora approach”

Whānau Ora



HIGHLIGHTS & ACHIEVEMENTS

Covid-19 lockdown demonstrated how resilient whānau are in times of uncertainty. 60% of staff were redeployed into the Te Ranga Tupua Response Hub supporting whānau through the first phase of Covid-19 with hygiene, food and baby packs.

TE WAIPUNA

Primary Health & Medical

OPERATIONS OVERVIEW

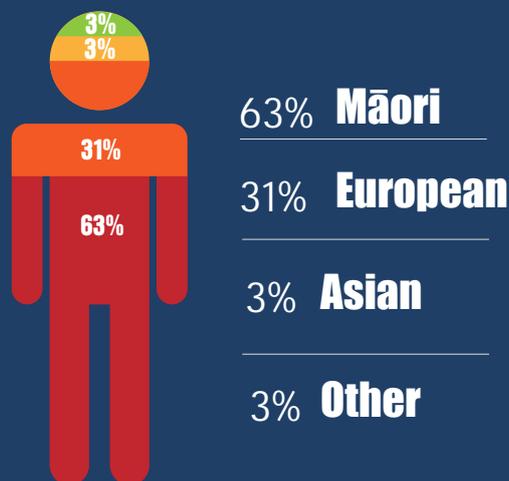
It has been a challenging yet exciting year for our Te Waipuna team. We farewelled Maryanne Broughton, who was our nurse based in our Waverley clinic. We wish her well in her retirement. We also gained a couple of additions to the team; RN Brooke Taurua-Halberg and Dr Cindy Marks.

Te Waipuna has grown over the past year, consolidating services within the new norm and as capacity allows. Reducing barriers and increasing access to services for Māori has been a key focus throughout the year.

Looking ahead into the new year, Te Waipuna Health will participate in the Integrated Primary Mental health pilot; this will see the addition of two (2) new roles; Health Improvement Practitioner and Health Coach. This will see an increase in the range of mental health support available for our enrolled patients.

We finish the year with an enrolled population of 5,510 which is made up of the following ethnic;

Enrolled Population



“Te Waipuna has grown over the past year...reducing barriers and increasing access”

ACHIEVEMENTS

Funded by Te Puni Kokiri; Housing has enabled 11 whānau to be supported to address critical, urgent repairs to their whare in the hope that a healthy, warm and dry whare will lead to an improvement in the health and wellbeing of their whānau.

This year has seen a significant growth in client referrals for Te Kaiwhakakaha from individuals and whānau who are looking to implement change to their health and wellbeing. This team continues to provide support to a range of Kura and Schools in the Whanganui region, encouraging the use of Ngā Taonga Takaroa, Kapa Haka and Physical Activity.



“ This year has seen significant growth in our client referrals for Te Kaiwhakakaha ”

HIGHLIGHTS

Covid-19 saw the Practice operating very differently, phone and virtual consultations were the norm and whānau had limited face to face engagement with the team. As we entered covid level 4 Te Oranganui and Te Waipuna were strong advocates for ensuring whānau were looked after and their needs were catered for.

This saw our team become innovative and resourceful in providing care and support to patients and whānau, working to reduce inequalities; firstly with the opening of our enrolment books to support those whānau residing and or stranded in Whanganui who weren't registered with a General Practice; the establishment of an on-site Community Based Assessment Centre, an increase in Wellbeing and evening clinics and support provided to various community pop up clinics which included; covid testing and flu vaccinations in Matahiwi, Ratana, Waverley and Marton. Te Waipuna Health Nurses were instrumental in the increased uptake of flu vaccines for our whānau throughout the region. Te Waipuna provided flu vaccines to 80% of those who are registered with the Practice who are Māori and over 65 years.

A big thank you to Te Waipuna team for their hardwork and commitment during the year, but particularly for the sacrifices they made during the early stages of covid to support the health and wellbeing of our whānau.



WAIORA HINENGARO

Mental Health, Addictions & Vocation

OPERATIONS OVERVIEW

The National Mental Health Inquiry, its report, He Ara Oranga and the Wellbeing Budget have played a role in some of the work in the service now known as Waiora Hinengaro. Keeping up with the Requests for Proposals (RFP) put out by the Ministry of Health and their short time frames for return of information meant an active eye on their website and newsletters was needed. Once an RFP was out coordination with other organisations and the DHB was required.

Referrals to the service were up again from the 2018-2019 year at 387. This is an increase of close to 10% on the last year. One challenge was the need to have the Alcohol and other Drug service provided across the rohe which meant moving a position to Ohakune. This left less kaimahi in the urban area resulting in a wait list for the first time. The longest wait time was just over two (2) weeks. Another pressure which affected the AoD service was the need to cancel one group and postpone another due to Covid-19.

Covid-19 found Waiora Hinengaro having a skeleton group

of staff at work to keep up the clinics and safe face to face work if needed. The rest of the kaimahi worked from home keeping in touch with tangata whai ora and their whānau providing support, assessment and counselling over the phone. Most of our tangata whai ora fared well during Alert Level 3 and 4. One outcome is a combined medication clinic being held at Day Activity during Alert Level 4 will continue to be held at Te Oranganui rather than return to the hospital.

There was involvement with the Health Quality and Safety Commission projects for Mental Health Improvement such as Care Connection and Adverse Events. The most valuable project to our Māori clients could be an examination of those on Section 29 of the Mental Health (CAT) Act 1992.

The team worked hard to adapt to the different ways of working over the last year and have continued to support each other.

REFERRAL COMPARISON 2019-2020



“The team worked hard to adapt to the different ways of working over the last year”

ACHIEVEMENTS

Vocation Services were closed for Alert Level 3 and 4 and a Facebook page was developed to help keep up connections, routine and share clear information about Covid-19. The page has continued after lock down sharing the day to day lives of the Vocation service clients and kaimahi. Packages of activity resources including hoolah hoops, puzzles and art and jewellery making equipment were delivered by Ngahina Gardiner and Merlene Tairaoa to clients at home thanks to the Ministry of Social Development providing a little extra pūtea.

The Day Activity Service was also closed for some time but they have bounced back straight into art work projects for an art exhibition in October. Te Rau Ora have funded resources for this and a 2 and ½ day workshop for other tangata whai ora of Waiora Hinengaro later in the year.

Another achievement was having a nursing student placement and intern come back as a Registered Nurse in the Waiora Hinengaro team. This shows the future value of students and internships. Layce Madams after doing her New Entry Specialist Practice time at the hospital joined the team in January 2020.



“The year started off with the Puanga Concert by Day Activity and Vocation”

HIGHLIGHTS

The year started off with the Puanga Concert in July put on by the Day Activity and Vocation services starring tangata whai ora and kaimahi. All whānau were invited and after they participated in the Matariki Macarena and Manu Bennett gave a stunning presentation on Puanga everyone joined in a feast of hangi. Feedback included *“doing this every year”*.

Waiora Hinengaro supports the White Ribbon ride and this year was no different. The team was at Kai Iwi Marae for the powhiri and with a drone keeping an eye on things from above we welcomed the riders.

All of the nurses along with the Kaihautū attended the Te Ao Maramatanga Conference at Whitireia. This is the national mental health nurses’ biannual conference and for two days the nurses workshopped, ate, listened and participated with one of the many highlights being Patricia Grace as the guest speaker at the dinner. The learning in the workshops included a perspective to hearing voices, a workshop on the differing views of Ihumātao and advanced assessment.



WAIORA WHĀNAU

Healthy Families

OPERATIONS OVERVIEW

Healthy Families works to influence the design of health prevention systems by focusing on the places where we live, learn, work and play. To do this means working collaboratively with communities and different stakeholder groups to think differently about the underlying causes of poor health, and how we can backbone and support the design, and / or advocacy of alternative prevention solutions.

We have been convening and supporting groups to safely experiment with new prevention solutions and to accelerate their progress.

Our other role is to encourage and support local leadership to unlock opportunities for improving health equity in our region.

ACHIEVEMENTS

- Launched the 2020 – 2021 roadmap with seven key initiatives.
- Grew the online movement of whānau learning and applying Maramataka for supporting health and wellbeing. Developed a QR code for whānau to download Maramataka calendar as a supporting resource.
- Synthesized 5,000 community voice (data points) and identified the key themes of what matters for our communities in suicide prevention, from across rural and urban areas
- Suicide Prevention framework / approach endorsed by national suicide prevention expert, local leaders and community champions
- Captured rangatahi voice (12 – 24 year) across the region to better understand their views and ideas about what keeps them well, and what diminishes their wellbeing, and partnered with Ngā Wairiki–Ngāti Apa, Whanganui DHB, Ngā Taura Tūhono, and Whanganui District Council. Te Puni Kōkiri who invested in this approach are using the insights report to inform how they invest in rangatahi, with the potential to shape the agency’s policy direction.
- Backboneed and supported the Kai Ora Collective to design a collective strategic intent for transforming the local food system to produce greater benefit to communities, including improving health and wellbeing
- Backboneed and supported Awa Pūoro Ki Te Āo colab to develop and facilitate an online platform during Covid Alert Level 4, creating an alternative approach to wellbeing outreach, with 26,000 interactions within four weeks of going live. <https://www.facebook.com/awapuorokiteao>



WHAKAHAUMANU MANA TĀNE

Drug Treatment - Whanganui Prison

OPERATIONS OVERVIEW

Tāne te Waiora

Kumea mai kia piri kumea mai kia tata

Kia eke ki runga i te pae pae o te kawa ora o rātou mā

Tihei Mauri Ora

The teams main focus this year has been to consolidate the delivery of the Drug Treatment programme from a Kaupapa Māori perspective and to strengthen community support for those of our tāne who return to the community on their release. There has also been a focus on staff training and consolidating them as a team. In the last year Mel Aramakutu-Davies has completed her Te Taketake training in Māori AOD and recently we have been lucky to gain another two roles for the team, one is a Cultural Liaison role taken up by

Whakataumatatanga Mareikura and a Peer Support role taken up by Tane Puru.

The staff offer a range of clinical and cultural skill to our tāne which has been critical in building the necessary therapeutic alliance and rapport, simply translated -whanaungatanga. As a service we continually ask ourselves whether what we are doing is of value in effectively challenging the tāne as well as extending our own development as practitioners.

HIGHLIGHTS

The work of our Rongoa Wairua Practitioners who understand that Wairua is essential to the wellness of the Tāne has seen some overwhelmingly positive results in alleviating their past trauma. Having Marie Waretini and Whakataumatatanga Mareikura is vital to our work and from this we are now seeing improved engagement in the programme from our Tāne.

Tane Puru our newly appointed peer support worker is an inspiration. The peer support role specifically needs to be someone who has faced the issues and addressed these. Five (5) years prior to accepting this role, Tane was an inmate in the very unit he is now working. His personal transformation and the difficulty of the journey for our Tāne to adjust back into the community is already showing positive impact in the work he is doing. Te Oranganui provided the space for this to occur and we are pleased as an organisation to now offer employment to something that Tane was previously doing in a voluntary capacity.

“Our main focus... has been consolidating the delivery of the programme from a Kaupapa Māori perspective”



TE TAITUARĀ

Business Unit

OPERATIONS OVERVIEW

This past year, the service has focussed on building a cohesive and collaborative team pulling together our key business unit functions – finance and resources, people and performance, quality management and communications; to form a credible business arm under a single manager.

The team has seen a lot of change with some stalwart colleagues having left and almost a whole new team being put in place, thereby growing our capacity and capability as a team. We have worked hard to streamline our activities and create operational efficiencies contributing to the diversity of our business arm.

ACHIEVEMENTS

Te Taituarā have achieved some key objectives in addition to recruiting a full team this year:

1. Changed accounting software to Xero
2. Reviewed payroll software and recently implemented Datapay
3. Worked through rebranding project rolling out new brand internally
4. Refreshed website

We took the opportunity to really look at our systems and with the benefit of a new team; looked at things with fresh new eyes, what would work better, how we could work smarter, and how we could achieve better outcomes for our services.

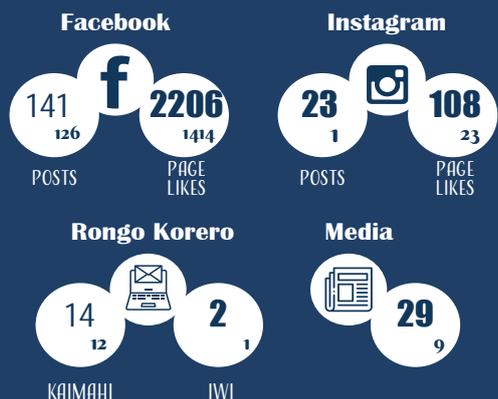
Our new tohu, launched last year, has also meant integrating this into our work environment and allowed us to slowly update our website and staff intranet, giving it a fresh new feel. Part of the implementation saw all kaimahi issued with new Te Oranganui branded jackets.

HIGHLIGHTS

We have seen a 56% decrease in staff turnover from 2019 to 2020 with only 27 kaimahi leaving in the last year. This is good for the organisation as it costs more to recruit, hire and train replacement staff. Low turnover is also better for staff morale, increases productivity and attracts new talent.

In the last year we created 15 additional roles as a result of new funding to support contract delivery. This growth is not without its challenges as we are now bursting at our seams having well and truly outgrown our current buildings.

COMMUNICATIONS COMPARISON 2019 vs. 2020



* 2020 figures are shown in the large text
2019 figures are in the smaller text



BETHANY COLEMAN

BACHELOR IN BICULTURAL SOCIAL WORK

Completing Ngā Poutoko Whakarara Oranga and gaining a Bachelor in Bicultural Social Work has been a massive milestone for myself and my whānau.

I had never anticipated going to University and seeking further education for myself after having my tamariki in my teens, however I embarked on this social work journey which led me to Te Oranganui.

I have so much gratitude for Te Oranganui in walking alongside me on my journey, for taking me under its wing, growing my perspective and supporting and encouraging me throughout this process.

As a kaitiaki to two young wahine toa, the learnings have been invaluable and have filled my kete with knowledge, tools, wisdom, relationships and aroha. This kete will come with me wherever I go, whether that be within my own whānau, or with whānau I work alongside out in the community. Mauri ora!

Bethany Coleman
Kaitūruki Primary Mental Health



NGARINI PHILLIPS INTERNSHIP

SOPHIE THRUPP

In the summer of 2019, I was honoured to receive the Ngarini Phillips Memorial Internship. I had just completed my second year at the University of Canterbury studying towards a Bachelor of Health Science, majoring in public health and health education. I spent 5 weeks interning at Te Oranganui, specifically in Te Waipuna Health under the management of Jaime and alongside Bubba. I was also lucky enough to spend some days in different sections of the organisation, which helped me further my knowledge around the non-clinical services available in our community.

No single day was the same during my time at Te Oranganui. A highlight for me was reviewing the bowel screening kits and beginning to plan the wahakura wānanga. Here I was able to learn new skills but also apply theories that I had learnt throughout my degree. It was interesting to see how a medical centre runs and its daily operations. If I was to describe the medical centre kaimahi in one word, it would be dedicated. I became aware of the whole-hearted devotion involved in working with high-needs patients. I believe I was very fortunate to intern over the Christmas period as I was able to attend memorable events such as the kaumatua kanikani and luncheon!

“Never before have I met a group of people so passionate about delivering healthcare”

Never before have I met a group of people so passionate about delivering healthcare with such regard and respect. The time and effort the kaimahi at Te Oranganui put into building rapport is revealed through the loyalty and sense of belonging they provide to their patients. I am incredibly grateful to the kaimahi at Te Oranganui for making everyday engaging and enjoyable. This internship proved to be absolutely invaluable in my pursuit to better the health outcomes of Māori and Pasifika populations. It was an experience which I cannot recommend enough to anyone passionate about the health of our community. Lastly, I would like to acknowledge and thank the kaimahi who made me feel so welcome and advanced my knowledge in the importance of whānau being the driving focus of anything health-related.

NIKO TANGAROA INTERNSHIP

TAHIMANAWA PONGA



Ngā wawata o enei rā kia piri mai tātou i roto i te aroha, ki te whakatutuki ngā moemoea. I meingatia e te taha wairua mō tātou ngā whakatupuranga. Nau mai, haere mai i roto i te aroha.

– Piki Te Ora Waretini

In 2019, I had the honour and privilege of being the recipient of the Niko Tangaroa Internship. I was able to build relationships with kaimahi and tāngata whai ora, and become familiar with Te Oranganui as an iwi led organisation. I had the opportunity of being a part of the Waiora Hinengaro team, where there is a focus on *working together to support tāngata whai ora whilst believing people can find their own strengths to live the life they want, with whānau as the key.* I became familiar with the services provided by the Waiora Hinengaro team and acquired many new skills that I am able to use in my career as a Māori registered nurse.

NGĀ TAUIRA KAIMAHI

5

I had the opportunity to work alongside various kaimahi within the Waiora Hinengaro team. I spent the majority of the internship with the mental health day activities programme, I had the opportunity to connect and work alongside tāngata whai ora to develop skills, research topics of interest, participate in the community, fundraising for extra-curricular activities, deliveries of meals on wheels and much more.

The internship provided me with skills and knowledge to be able to provide care for people within an iwi and Te Ao Māori context. I am truly appreciative to the Waiora Hinengaro team for making me feel at home and a part of the Waiora Hinengaro whānau, ngā mihi nunui!

“The internship provided me with skills and knowledge to be able to provide care for people”

DENNIS WARETINI RATANA INTERNSHIP

NATAYLA PENI

This past summer I was fortunate enough to be awarded the Dennis Wharetini Ratana Memorial internship. With this, I was able to spend five weeks with the innovative and dedicated team over at Healthy Families. My time there was incredibly eye opening. What an experience it was, to see the passionate and community-focused approach used to address the wider wellbeing needs of those in and around Whanganui.

“What an experience it was, to see the passionate and community-focused approach used”

I was introduced to a diverse range of activities with Healthy Families – namely, projects around suicide prevention and maramataka. I particularly found the development and operation of workshops interesting. The idea of co-design, of empowering communities to be directly involved in solutions, was something that especially resonated with me. The skills and knowledge I have acquired throughout the internship have definitely enriched my studies. Many of the more abstract ideas I have learnt at university were illustrated in real life. I also enjoyed how Healthy Families, and Te Oranganui as a whole, have a uniquely Māori way of doing things and interacting with the wider community. It was awesome to come into an environment where tikanga Māori is so strongly embedded within the framework of day to day activities.

I am extremely grateful to everyone at Te Oranganui who shared their time with me, were gracious enough to explain things, or just share their own insights. My experience interning has been the ultimate conclusion to my undergraduate studies.



NGĀ PŪRONGGO PŪTEA O TE ORANGANUI

Financial Report

Te Oranganui Trust
For the year ended 30 June 2020

Prepared by WE Accounting & Business Services Limited



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Directory

Te Oranganui Trust For the year ended 30 June 2020

Board of Trustees

| Position | Name | |
|--------------|---------------------|-----------------------|
| Chairperson | Te Aroha McDonnell | Tamaupoko |
| Board Member | Mary Bennett | Ngaa Rauru Kiihahi |
| Board Member | Nathan Pari | Ngaa Rauru Kiihahi |
| Board Member | Cherryl Smith | Ngā Wairiki-Ngāti Apa |
| Board Member | Jacob Canterbury | Tupoho |
| Board Member | Sharlene Tapa-Mosen | Tupoho |
| Board Member | Alaina Teki-Clark | Tamaupoko |
| Board Member | Pahia Turia | Ngā Wairiki-Ngāti Apa |

Chief Executive Officer

Wheturangi Walsh-Tapiata

Registered Office

57 Campbell Street
Whanganui

Solicitor

Colin Milham LLB
Horsley Christie
14 Victoria Avenue
Whanganui

Auditor

Silks Audit Chartered Accountants Ltd

Bank

ASB BANK
83 Victoria Avenue
Whanganui

Charities Registration Number

CC24220



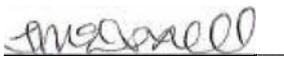
Approval of Financial Report

Te Oranganui Trust

For the year ended 30 June 2020

The Governing body are pleased to present the approved financial report including the historical financial statements of Te Oranganui Trust for year ended 30 June 2020.

APPROVED



Te Aroha McDonnell

Chairperson

Date29 October 2020.....



Sharlene Tapa-Mosen

Trustee

Date29 October 2020.....

Statement of Comprehensive Revenue and Expenses

Te Oranganui Trust For the year ended 30 June 2020

| | NOTES | 2020 | 2019 |
|--|-------|-------------------|-------------------|
| Revenue from exchange transactions | | | |
| Government contracts | 7 | 9,505,729 | 8,754,733 |
| Interest, dividends and other investment revenue | | 22,260 | 5,581 |
| Other operating income | 8 | 3,211,541 | 2,296,520 |
| Total Revenue from exchange transactions | | 12,739,530 | 11,056,835 |
| Revenue from non-exchange transactions | | | |
| Grants | | - | 80,000 |
| Donations received | 9 | 57,275 | 4,154 |
| Other non-exchange income | | 10,000 | - |
| Gain on Disposal of fixed assets | | 4,655 | - |
| Total Revenue from non-exchange transactions | | 71,930 | 84,154 |
| Total Revenue | | 12,811,460 | 11,140,989 |
| Expenses | | | |
| Employee related costs | | 8,592,173 | 8,012,845 |
| Grants and donations | 10 | 3,360 | 5,515 |
| Depreciation | | 122,394 | 98,805 |
| Interest and finance charges | | 24 | 4 |
| Other operating expenses | | 2,400,467 | 2,527,556 |
| Loss on disposal of fixed assets | | 27,762 | 526 |
| Total Expenses | | 11,146,180 | 10,645,251 |
| Total Surplus/(deficit) for the year | | 1,665,280 | 495,738 |
| Total comprehensive revenue and expenses for the year | | 1,665,280 | 495,738 |

Statement of Changes in Equity

Te Oranganui Trust

For the year ended 30 June 2020

| | NOTES | ACCUMULATED COMPREHENSIVE REVENUE AND EXPENSES | TOTAL EQUITY |
|----------------------------------|-------|---|--------------|
| Equity | | | |
| 2019 | | | |
| Opening balance 1 July 2018 | | 651,141 | 651,141 |
| Surplus / (deficit) for the year | | 495,738 | 495,738 |
| Other comprehensive income | | - | - |
| Transfers | | - | - |
| Closing Equity 30 June 2019 | | 1,146,880 | 1,146,880 |
| 2020 | | | |
| Opening balance 1 July 2019 | | 1,146,880 | 1,146,880 |
| Surplus / (deficit) for the year | | 1,665,280 | 1,665,280 |
| Other comprehensive income | | - | - |
| Transfers | | - | - |
| Closing Equity 30 June 2020 | | 2,812,160 | 2,812,160 |

Statement of Financial Position

Te Oranganui Trust As at 30 June 2020

| | NOTES | 30 JUN 2020 | 30 JUN 2019 |
|---|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash equivalents | 11 | 4,039,731 | 1,231,021 |
| Receivables from exchange transactions | 12 | 1,223,988 | 1,182,704 |
| Prepayments | | 64,760 | 6,435 |
| Total Current Assets | | 5,328,479 | 2,420,160 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 16 | 730,228 | 616,610 |
| Total Non-Current Assets | | 730,228 | 616,610 |
| Total Assets | | 6,058,708 | 3,036,770 |
| Liabilities | | | |
| Current Liabilities | | | |
| Special Purpose Funds | 15 | 163,438 | 70,936 |
| Trade and Other Creditors | 17 | 757,377 | 597,093 |
| Employee Entitlements | | 582,007 | 392,609 |
| Income in Advance | 18 | 1,667,263 | 829,252 |
| Finance Leases | 19 | 11,481 | - |
| Total Current Liabilities | | 3,181,566 | 1,889,890 |
| Non-Current Liabilities | | | |
| Finance Leases | 19 | 64,982 | - |
| Total Non-Current Liabilities | | 64,982 | - |
| Total Liabilities | | 3,246,548 | 1,889,890 |
| Net Assets | | 2,812,160 | 1,146,880 |
| Equity | | | |
| Accumulated comprehensive revenue and expense | | 2,812,160 | 1,146,880 |
| Total Equity | | 2,812,160 | 1,146,880 |

Statement of Cash Flows

Te Oranganui Trust

For the year ended 30 June 2020

2020

2019

Statement of Cash Flows

Cash flows from operating activities

Receipts

| | | |
|---|-------------------|-------------------|
| Receipts from Government contracts | 10,576,361 | 8,821,600 |
| Receipts from other contracts | 2,923,534 | 2,272,417 |
| Receipts from other exchange transactions | 176,349 | - |
| Receipts from other non-exchange transactions | 10,745 | 24,154 |
| Interest received | 5,134 | 5,416 |
| Total Receipts | 13,692,123 | 11,123,587 |

Payments

| | | |
|--|---------------------|---------------------|
| Payments to suppliers | (2,311,058) | (2,443,175) |
| Payments to employees | (8,441,117) | (8,025,325) |
| Grants, contributions and sponsorship paid | (3,060) | - |
| Interest Paid | (24) | - |
| Net GST Paid | 60,866 | - |
| Total Payments | (10,694,393) | (10,468,500) |

Net cash flows from operating activities

2,997,730

655,087

Cash flows from investing activities

Receipts

| | | |
|--|--------------|----------|
| Proceeds from Sale of property plant and equipment | 5,000 | - |
| Total Receipts | 5,000 | - |

Payments

| | | |
|--|------------------|-----------------|
| Purchase of property plant and equipment | (194,020) | (42,659) |
| Investments in short term deposits | - | - |
| Total Payments | (194,020) | (42,659) |

Net cash flows from investing activities

(189,020)

(42,659)

Cash flows from financing activities

Receipts

| | | |
|--------------------------|----------|----------|
| Proceeds from borrowings | - | - |
| Total Receipts | - | - |

Payments

| | | |
|-------------------------|----------|-----------------|
| Repayment of borrowings | - | (18,000) |
| Total Payments | - | (18,000) |

Net cash flows from financing activities

-

(18,000)

Cash and cash equivalents

| | | |
|--|------------------|------------------|
| Net increase/(decrease) in cash and cash equivalents | 2,808,710 | 594,428 |
| Cash and cash equivalents at 1 July 2019 | 1,231,021 | 636,593 |
| Cash and cash equivalents at 30 June 2020 | 4,039,731 | 1,231,021 |

Notes to the Financial Statements

Te Oranganui Trust

For the year ended 30 June 2020

1. Reporting Entity

The reporting entity Te Oranganui Trust is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trusts Act 1957 and Charities Act 2005.

The financial statements are presented for the year ended 30 June 2020.

These financial statements and the accompanying notes summarise the financial results of activities carried out by Te Oranganui (Trust). Te Oranganui Trust provides health and social services to people living in the Whanganui region.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 29 October 2020.

2. Statement of Compliance

These financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with 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 the purposes of complying with NZ GAAP, Te Oranganui 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 of Trustees have elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions. This decision results in the Trust not preparing a Statement of Service Performance for the 2020 reporting period.

3. Changes in Accounting Policies

There have been no changes in accounting policy for this financial year. All accounting policies have been applied on a basis consistent with previous years.

4. Summary of Accounting Policies

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

4.1 Basis of measurement

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

4.2 Functional and presentational currency

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

4.3 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 considerations received. The following specific recognition criteria must be met before revenue is recognised.



Revenue for exchange transactions

Government contracts

Revenue from government contracts relates to income received from the Ministry of Health, Ministry of Social Development, Oranga Tamariki, Whanganui District Health Board, Te Puni Kokiri and Department of Corrections, and is provided as funding for services the Trust provides relating to the provision of health and social services in the community.

Interest Income

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

Other operating income

Other income includes revenue from Patient fees and the Whanganui Regional Health Network for primary health care and Whanau Ora Commissioning Agency for whanau ora initiatives.

Revenue from non-exchange transactions

Grant Revenue

Grant revenue is recognized when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognized 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 public, donations received for specific programmes or services and donated goods in-kind. Donations in-kind include donations received for consumables and are recognised as both revenue and an expense when the goods are received.

Other non-exchange revenue

Residential Care

These funds are residence subsidies for accommodation from Work and Income.

4.4 Financial Instruments - Financial Assets

Financial assets and financial liabilities are recognised when Te Oranganui 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;

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

Financial Assets

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 categorization 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 include: cash and cash equivalents, receivables from non-exchange transactions, and receivables from exchange transactions.



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. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include items that are either classified as "held for trading" or that meet certain conditions and are designed at fair value through surplus or deficit upon initial recognition. All derivative financial instruments falls into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract. The Trust has no investments that fall into this category of financial instruments.

Loans and receivables

Loans and 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 effective interest method, less any allowance for impairment. Cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any other categories of financial assets.

Impairment of financial assets

The Trustees have assessed at the end of the 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 assets 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 of 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 assess 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 and 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 financial liabilities include trade and other creditors, employees' entitlements, loans and borrowings and deferred income (in respect to grants whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial



liabilities at fair value through surplus or deficit.

4.5 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.

4.6 Short term investments

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

4.7 Nature and purpose of Funds

The Trust creates and maintains reserves in terms of specific requirements.

Special Purpose Funds

A Special Purposes Funds was created in the 2016 financial year to consolidate the retained surpluses from the Putea Aroha - Flood Relief Fund, Bequest - Est. B Deere Fund and Hauora a Iwi Fund due to the specific purpose of each fund and ensuring that the remaining funds are available for those purposes only.

4.8 Property, Plant and Equipment and Investment Property

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 diminishing value basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset over its remaining life.

Depreciation Rates Range:

| | |
|----------------------|--------------|
| Computer | 12% to 100% |
| Furniture & Fittings | 9.5% to 48% |
| Buildings | 3.0% to 6.5% |
| Motor Vehicles | 26% to 36% |
| Plant & Equipment | 10% to 80.4% |

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.

Assets purchased under the Maori Provider Development Scheme (term of one year at a time) are depreciated at 100% to ensure the fund is breakeven. These assets remain in the asset schedule until disposed of.

4.9 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.

4.10 Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Te Oranganui Trust has chosen not to capitalise borrowing costs directly attributable to the acquisition, construction or production of assets.



4.11 Employee benefits

Liabilities for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

4.12 Income Tax

Due to its charitable status, the Trust is exempt from income tax pursuant to section CW41 and 42 of the income tax Act 2007.

4.13 Goods and Services Tax (GST)

Revenues, expenses, assets and liabilities are recognised net of the amount of GST except for receivables and payable, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and 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.

4.14 Equity

Equity is the community's interest in Te Oranganui Trust measured as the difference between total assets and total liabilities. Equity is made up of the following components:

Accumulated comprehensive revenue and expense.

Accumulated comprehensive revenue and expense is the Trusts accumulated surplus or deficit since its formations, adjusted for transfers to/from specific reserves.

5. Significant judgements and estimates

In preparing the financial statements, the Board of Trustees is required to make judgements, estimates and assumptions that affects 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 adjustments to the carrying amount of the assets or liabilities affected in future periods.

The Trust 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 as follows:

Operating lease commitments

Te Oranganui Trust has entered into a number of equipment leases, including vehicles.

Te Oranganui has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the vehicles, that it does not retain all the significant risks and rewards of ownership of these assets and accounts for the contracts as operating leases.

Finance lease commitments

At the commencement date of the lease, the trust recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the trust and payments of penalties for terminating the lease, if the lease term reflects the trust exercising the



option to terminate. Lease liability is measured based on the present value of the expected future lease payments. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Useful Life of an Asset

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset

The estimated useful lives of the asset classes held by the Trust are reflected in the depreciation rates listed in note 4.8.

6. Total operating revenue

The total operating revenue of the Trust for the year is \$12,811,460. (2019:\$11,140,989)

2020 2019

7. Government contracts

This is the list of Government funds received

| | | |
|--|------------------|------------------|
| ACC Income | 202,276 | 213,790 |
| Department of Corrections | 822,504 | 650,000 |
| Health Benefits | 57,886 | 41,139 |
| Ministry of Health | 1,762,917 | 1,344,873 |
| Ministry of Health - Health & Disability | 340,712 | 463,396 |
| Ministry of Social Development | 399,401 | 236,810 |
| Oranga Tamariki | 1,358,989 | 1,163,329 |
| Te Puni Kokiri | 289,692 | 410,808 |
| Whanganui District Health Board | 4,271,351 | 4,230,589 |
| Total | 9,505,729 | 8,754,733 |

2020 2019

8. Other operating income

Other operating income is made up of the following funds

| | | |
|-----------------------------------|------------------|------------------|
| Event Income | 8,715 | - |
| Patient Fees | 103,875 | 220,913 |
| Shared Services Revenue | 15,093 | - |
| Te Tihi Whanau Ora | 626,000 | - |
| Whanau Ora Commissioning Agency | 432,116 | 367,463 |
| Whanganui Regional Health Network | 1,783,192 | 1,512,264 |
| Sundry Income | 242,550 | 195,881 |
| Total | 3,211,541 | 2,296,520 |



| | 2020 | 2019 |
|---|------------------|------------------|
| 9. Donation Income | | |
| Koha Income | 57,275 | 4,154 |
| Total | 57,275 | 4,154 |
| | 2020 | 2019 |
| 10. Grants and donations expense | | |
| Koha | 3,360 | 5,515 |
| Total | 3,360 | 5,515 |
| | 2020 | 2019 |
| 11. Cash and cash equivalents | | |
| Cash at Bank | 4,038,230 | 1,230,106 |
| Cash on Hand | 1,501 | 915 |
| Total Cash and cash equivalents | 4,039,731 | 1,231,021 |
| | 2020 | 2019 |
| 12. Receivables from exchange transactions | | |
| Trade Debtors | 1,206,697 | 1,182,539 |
| Interest Accrual | 17,291 | 165 |
| Total Receivables from exchange transactions | 1,223,988 | 1,182,704 |

13. Auditor's remuneration

Silks Audit Chartered Accountants Ltd provides audit services to the Trust. Total audit fees are \$8,995.

14. Credit Card

Te Oranganui Trust has an ASB Credit Card which is used for purchases required for the business related expenses. The Credit Card has a limit of \$5,000 with a current interest rate of 20.95% *pa* on balances due.

15. Special Purpose Funds

The Special Purpose Funds recognises that these funds sit outside the normal operations of the Trust and so have a specific purpose to meet community needs. Grants and bequests received are recognised as income on receipt unless specific conditions are attached to a grant. At 30 June 2020, any grants that have not met all of the conditions are held for use in future accounting periods.

Trust has amended its treatment of the special purpose funds to be included in the Statement of Comprehensive Revenue & Expenses for 2020, as the entity has no control or discretion over how the funds are spent or distributed.

Accordingly, trust has amended its treatment of the special purpose funds to be shown under current Liabilities in the Statement of Financial Position, include various grants and donations that are intended for specific purposes but are unspent at balance date.



| | 2020 | 2019 |
|-------------------------------|----------------|---------------|
| Special Purpose Funds | | |
| Reserve: Reserve Hauora a Iwi | 58,558 | 39,628 |
| Reserve: Estate B Deere | 1,929 | 2,444 |
| Reserve: Putea Aroha | 102,951 | 28,865 |
| Total Funds | 163,438 | 70,937 |
| | 2020 | 2019 |

16. Property, Plant & Equipment

| | | |
|---|----------------|----------------|
| Buildings | | |
| Capital Value | 646,431 | 680,272 |
| Less Accumulated Depreciation on Buildings | (228,711) | (228,930) |
| NBV | 417,720 | 451,343 |
| Computers | | |
| Capital Value | 298,698 | 839,436 |
| Less Accumulated Depreciation on Computers | (191,687) | (782,059) |
| NBV | 107,011 | 57,377 |
| Furniture & Fittings | | |
| Capital Value | 130,420 | 154,928 |
| Less Accumulated Depreciation on Furniture & Fittings | (48,350) | (106,536) |
| NBV | 82,070 | 48,392 |
| Motor Vehicles | | |
| Capital Value | 223,962 | 187,513 |
| Less Accumulated Depreciation on Motor Vehicles | (137,391) | (177,625) |
| NBV | 86,572 | 9,887 |
| Plant & Equipment | | |
| Capital Value | 125,470 | 261,313 |
| Less Accumulated Depreciation on Plant & Equipment | (88,615) | (211,703) |
| NBV | 36,855 | 49,610 |
| Total Property, Plant & Equipment | 730,228 | 616,610 |
| | 2020 | 2019 |

17. Trade and Other Creditors

| | | |
|---|----------------|----------------|
| Payables Under Exchange Transactions | | |
| Accounts Payables | 505,621 | 408,021 |
| GST Payable | 251,755 | 189,072 |
| Total Payables Under Exchange Transactions | 757,377 | 597,093 |
| Total Trade and Other Creditors | 757,377 | 597,093 |

18. Contracted commitments

a. Capital commitments

As at 30 June 2020 there were no capital commitments. (2019: nil)

2020 2019

b. Income in advance includes the following funds held for contracts not fulfilled at year end and are expected to be utilised in the coming year:

| Income in advance | 2020 | 2019 |
|--|------------------|----------------|
| Health Promotion Agency - Tapestry of Truth | 44,297 | 5,442 |
| Maori Development Fund (Whanau Voice) | 71,162 | 46,351 |
| Maori Influenza Vaccination Programme | 181,150 | - |
| Ministry of Health - Covid Response | 41,000 | - |
| Ministry of Health - Healthy Families | 516,601 | 599,797 |
| Whanganui Community Foundation - Oral Health | 119,693 | 11,812 |
| Patient Fees | 5,047 | - |
| Te Puni Kokiri - Maori Housing Project | 193,468 | 132,527 |
| Te Rito o te Whanau Wananga | 25,000 | - |
| Te Tihi Whanau Ora Services | 45,140 | - |
| Rangatahi innovation | 209,225 | 33,323 |
| Rangatahi Suicide Prevention | 20,788 | - |
| WDHB - Covid Response | 115,540 | - |
| WDHB - Suicide Prevention | 19,321 | - |
| Whanau Resilience | 59,830 | - |
| Total Income in advance | 1,667,263 | 829,252 |
| | 2020 | 2019 |

Non-cancellable operating leases for Te Oranganui Trust are as follows:

| c. Vehicle leases | 2020 | 2019 |
|---|----------------|----------------|
| No later than 1 year | 133,338 | 178,246 |
| Later than 1 year and no later than 5 years | 75,722 | 177,356 |
| Later than 5 years | - | - |
| Total | 209,060 | 355,602 |
| d. Photocopier leases | 2020 | 2019 |
| No later than 1 year | 22,236 | 22,236 |
| Later than 1 year and no later than 5 years | 11,556 | 43,803 |
| Later than 5 years | - | - |
| Total | 33,792 | 66,039 |
| e. Property rental | 2020 | 2019 |
| No later than 1 year | 213,185 | 173,644 |
| Later than 1 year and no later than 5 years | 213,455 | 365,710 |



| | 2020 | 2019 |
|--------------------|----------------|----------------|
| Later than 5 years | - | - |
| Total | 426,640 | 539,354 |

Vehicle leases are for a 36 month period. The final expiry date of vehicles leased is June 2022. Property leases are non-cancellable for a term of 3 years, expiring June 2022, with 2 further rights of renewal of 3 years. Photocopier leased for a term of 4 years, expiring December 2021. In addition, securities are held by Toyota Finance New Zealand over 49 vehicles and Ricoh Finance a Division of Ricoh Finance Ltd holds security over 2 photocopiers.

| | 2020 | 2019 |
|-----------------------------|---------------|----------|
| 19. Finance Leases | | |
| Current Portion | 11,481 | - |
| Non-Current Portion | 64,982 | - |
| Total Finance Leases | 76,463 | - |

Finance lease Liability

The trust has entered into finance lease agreements for two motor vehicles for 24 and 60 month period. Final expiry date of the finance lease is June 2025. Annual interest rate is fixed at 8.45% for the whole term of the contract. In addition, securities are held over two vehicles by Toyota Finance New Zealand.

| | 2020 | 2019 |
|--|---------------|----------|
| Minimum lease payments payable: | | |
| Not later than one year | 17,505 | - |
| Later than one year but not later than 2 years | 50,019 | - |
| Later than 2 years but not later than 5 years | 22,417 | - |
| Total Minimum lease payments payable: | 89,941 | - |

Leased assets

Leases where the entity assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the entity is expected to benefit from their use or over the term of the lease.

Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective-interest basis.

20. Contingent Liabilities

There are no contingent liabilities as at balance date. (2019: nil)

2020

2019

21. Categories of Financial Assets and Liabilities

Financial Assets

| | | |
|--|------------------|------------------|
| Cash and cash equivalents | 4,039,731 | 1,231,021 |
| Receivables from exchange transactions | 1,223,988 | 1,182,704 |
| Total Financial Assets | 5,263,719 | 2,413,726 |

Financial Liabilities

| | | |
|---------------------------------------|------------------|------------------|
| Trade and other Creditors | 757,377 | 597,092 |
| Employee Entitlements | 582,007 | 392,609 |
| Finance Leases | 76,463 | - |
| Deferred income (conditions attached) | 1,667,263 | 829,252 |
| Total Financial Liabilities | 3,083,110 | 1,818,953 |

The carrying amounts of financial instruments presented in the statement of financial position relate to the above categories of assets and liabilities.

22. Subsequent events after balance date

There are no events subsequent to balance date and up to the time of signing these financial statements that materially affect the position as it existed at that date. (2019: nil)

23. Ability to Continue Operating

The trust has not suffered any negative financial consequences as a result of COVID-19 global pandemic, nor no contracts have been ceased. This report has been prepared on the basis that the trust will continue to operate for the foreseeable future.

24. Related party transactions

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the trust would have adopted in dealing with the party at arm's length in the same circumstances.

| Description of Related Party Relationship | Description of the transaction (whether in cash or amount in-kind) | This Year Value of Transactions | Last Year Value of Transactions |
|---|---|---------------------------------|---------------------------------|
| Pahia Turia a trustee and also a board member of Nga Wairiki-Ngati Apa. | Nga Wairiki-Ngati Apa provided the trust Koha as a contribution to Putea Aroha Covid Response. | \$10,000 | \$0 |
| Pahia Turia (trustee) and also a board member of Te Pou Matakana. | Te Pou Matakana provided the trust Funding support for Whanau ora navigation services. | \$432,116 | \$367,463 |
| Mary Bennett and Nathan Pari are trustees and also respectively a board member and employee of Te Kaahui o Rauru. | Te Kaahui o Rauru provided the trust Koha as a contribution to Putea Aroha Covid Response and funds to support shared services. | \$25,611 | \$3,299 |
| Cherryl Smith a trustee and also an employee at Te Atawhai o te Ao. | Te Atawhai o te Ao provided the trust Koha as a contribution to Putea Aroha Covid Response. | \$5,000 | \$0 |

Related party receivables Te Kaahui O Rauru \$811.03 and Te Pou Matakana \$2,023 owing at year-end.



Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body which is comprised of the Board of Trustees, the Chief Executive, and other staff members who have direct influence on decision making. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

| | <u>2020</u> | <u>2019</u> |
|---|--------------------|--------------------|
| Board remuneration | \$41,550 | \$22,200 |
| Number of persons | 8 | 11 |
| | | |
| CEO and Senior Management remuneration | \$778,906 | \$660,728 |
| Number of persons | 10 | 10 |

Remuneration and compensation provided to close family members of key management personnel

During the reporting period total remuneration and compensation of \$106,919 (2019: \$47,696) was provided by the Trust to employees who are close family members of key management personnel.

Assets sold to personnel

During the reporting period, no assets were sold to staff. (2019: nil).

INDEPENDENT AUDITORS REPORT

To the Trustees of Te Oranganui Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Te Oranganui Trust on pages 4 to 20, which comprise the statement of financial position as at 30 June 2020, and the statement of comprehensive revenue and expense, statement of changes in net assets/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, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with Tier 2 Not-For-Profit PBE Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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 the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other information

The Trustees are responsible on behalf of the Trust for the other information. The other information comprises the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Trustees Responsibilities for the Financial Statements

Those charged with governance are responsible on behalf of the Trust for the preparation and fair presentation of the financial statements in accordance with

Tier 2 Not-For-Profit PBE Reduced Disclosure Regime, and for such internal control



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as those charged with governance 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, those charged with governance are responsible on behalf of the 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 those charged with governance either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditors 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 with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these 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:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

Restriction on Distribution or Use

This report is made solely to the trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other Matter

The financial statements of Te Oranganui Trust for the year ended 30 June 2020 were audited by another auditor who expressed an unmodified opinion on those statements on 5 November 2019



Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 29 October 2020



Accredited by:



**MINISTRY OF SOCIAL
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