

The background of the cover features a sunset over a range of mountains. The sun is a bright, glowing orb in the center, casting a warm orange and yellow light across the sky and the mountain ridges. In the foreground, a blue silhouette of a person stands on a hill, looking out over the landscape. The overall mood is serene and natural.

TE PŪRONGO-A-TAU ANNUAL REPORT

2021-2022

A decorative white scrollwork graphic is located at the bottom of the page. It starts as a horizontal line on the left, then curves upwards and to the right, ending in a spiral shape. The background behind the text and graphic is a gradient of green, with large, faint, stylized scrollwork patterns in a darker shade of green.

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TE PŪRONGO A TE POUHERENGA

E ngā reo karanga o te takiwa, e ngā tini mate, takoto mai i roto te rangimārie. E kiia 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 Kāhui Maunga ki Tangaroa, te rohe whānui o Ngā Rauru Kīitahi, huri noa ki Ngā Wairiki Ngāti Apa, tātou e kaha nei, e hapai nei te hoe o Te Oranganui, anei te rīpoata mō te tau 2021-2022. Tēnā tatou katoa.

Te timatanga: Te Tumu Herenga Waka would like to acknowledge Te Aroha McDonnell, for her dedication, and service to Te Oranganui as Pouherenga over a 10-year period. Te Aroha came to the board as iwi representative for Tamaūpoko, and over that time led the organisation through many changes as Pouherenga. I have the privilege to step into a position where Te Aroha has laid a sound foundation for the future of the organisation. Te Aroha will remain a board member as Tamaūpoko representative. Nō reira, e te tuākana, ngā mihi nui ki a koe.

2021-2022 has been a year of steady progress for the organisation. We have learned to adjust and, in some respects, live with the ongoing challenges posed by COVID-19, and in doing so, maintained a positive momentum for the organisation. This is in no small part due to the tireless commitment of our Mātaiwhetū and kaimahi in providing services to our hāpori, hāpu and whānau. Staying connected with our people remains an important part of what we do as an organisation, and we look forward to strengthening this direction in the coming year.

Strategic direction

There are exciting times ahead as the country acclimatises to the new health system.

Te Oranganui is poised to play a significant role and is well prepared for the opportunities ahead.

A strategic review was undertaken in Poutūterangi of this year, this was an opportunity for Te Tumu Herenga Waka to acknowledge our successes and recognise that the time is right, with the current health reforms encouraging more emphasis on locally determined solutions and strategic directions.

The strategic plan, commits to three key goals:

1. increase our value and impact
2. be an exemplar employer to support our kaimahi to grow and thrive; and
3. influence and lead systems change to achieve greater impact for Māori health and wellbeing.

Whānau Ora framework

The Whānau Ora framework points toward kaupapa Māori solutions being created and strategically working toward transformation of systems that have whanau at the centre and at the forefront of hapū and iwi developments.

Te Tumu Herenga Waka will support greater collaboration and new ways of working at a marae, hapū and community level, empowering whānau to achieve their 'Te Puna Waiora'.

He mamai aroha

He aha te tohu o te mate?

He kawakawa!

He mihi tēnei ki ngā mate katoa kua whetūrangitia, takoto mai, kia au te moe.

I am reminded of those who have passed in the last year and those who had an unwavering support of Te Oranganui and belief in 'Korowaitia te puna waiora, hei oranga motuhake mo te iwi.' Aunty Gina Maihi was one of those unwavering stalwarts she was awarded a life service award during the twenty-year celebrations of Te Oranganui in 2013 for her service and support to Te Oranganui. We like to take this opportunity to remember Aunty Gina with aroha and to acknowledge her endless support to the organisation. Moe mai rā e te whaea.



Te whakamutunga

As Te Tumu Herenga Waka, we embrace the coming year with vigour, as the health landscape changes, so too will Te Oranganui, this is inevitable in order to transform into a high-level performing organisation.

It is my pleasure on behalf of Te Tumu Herenga Waka to present this annual report for Te Oranganui Trust for the financial year ending 30 Pipiri 2022.

A handwritten signature in blue ink that reads "Sharlene".

SHARLENE TAPA-MOSEN
Pouherenga



TE PŪRONGO A TE MĀTAIWHETŪ



**Kei te tangi te ngakau ki a rātou kua wehe i te pō.
Kia koutou e oki e moe.
Ki a tātou ngā kanohi ora, tēnā koutou katoa.**

When faced with a threat to survival, the Whanganui people would strategically retreat to specific places along the river, where they would remain in order to withstand, endure, and outlast the threat. The River protected, sheltered, and sustained them. And so over the last couple of years, the iwi of Te Ranga Tupua have found ways to safeguard whakapapa, to protect their people and ensure that life remained. Te Oranganui Trust along with other iwi organisations have been a part of providing a safe space of support.

COVID has continued to occupy a lot of our lives. Te Oranganui were faced with mandatory vaccinations, rapid-antigen testing and the wearing of masks, all the while continuing to serve our communities. We created a clinical and welfare hub to support whānau affected by COVID. We went up rivers, out to beaches, to marae and to small and not so small communities. Now COVID appears to be slowing down and we look forward to some normality (whatever that might look like), but we also know we have to and can be prepared for any quick pivot if COVID rears its ugly head again.

Our communities have been faced with one challenge after another, but they to have been resilient and up to the challenge.

Whānau, marae, iwi and communities have taken responsibility for their own wellbeing and mana motuhake.

Ka mau te wehi!!

Last year, Te Ranga Tupua were funded by the Office for Māori Crown Relations: Te Arawhiti who then supported the iwi providers to offer a range of COVID related services. Te Oranganui were equally supported by the Whanganui District Health Board (WDHB) given the large rohe that they had to cover. The Ministry for Social Development also provided a number of connector roles and kai funding to all of the iwi providers. All came together to focus on the kaupapa.

Last summer we had a rangatahi kaupapa called SHOT CUZ. These rangatahi supported our clinics but also used social media and a range of events, to have conversations with other rangatahi about their wellness. One particular event that they ran was a drive-in movie night and while this was new to Whanganui, it was exciting for whānau that attended. Watch this space as we try to see if we can offer this again this coming summer.

Iwi hauora providers have been a part of leading four Hubs throughout the region to ensure a collective localised approach to Covid and wellbeing in communities. This approach has certainly helped have everyone at the table with a focus on our whānau in their communities.

In the midst of all of this, we knew that the new health reforms were just around the corner. We needed to be prepared for whatever was coming our way. We needed to be the drivers of our own change rather than having change occur to us. Much of this is reflected in the organisations new [strategic plan](#) and will be a good guide for us over the next few years.



With the introduction of the Pae Ora Act we will see the WDHB renamed Te Whatu Ora Whanganui, Iwi Māori Partnership Boards have started to form and will play a critical governance and decision-making role around iwi and community needs moving forward. The Whanganui region has also been chosen to be one of nine Locality Prototypes where whānau voice will be central to identifying our issues and how we intend addressing these. “Iwi led community driven” is the mantra, with wellbeing, prevention and Whānau Ora being some of the critical considerations.

This is a critical time for Te Oranganui, but we are prepared to be a part of the change that is occurring in our sector. Being an iwi governed organisation that intersects with so many people, communities and organisations puts us in a prime position to be a positive part of the change, to invite new ideas and to be the advocates on behalf of whānau. In 2021, we undertook an organisational review where over 80% of the kaimahi participated. One of the key recommendations was to have an awareness of kaimahi wellbeing. Having come through the last couple of years with the pressures of COVID, I can understand this and so we have been looking at ways to celebrate wellness ourselves.

- We acknowledged three kaimahi who have worked for the organisation for 20 years or more - Carolyn Young, Jackie Nahona and Tracy Tamou. See their stories later in this hui-a-tau report.
- We arranged a number of activities to celebrate significant events, namely Puanga and Te Wiki o te Reo Māori.
- We offered kaimahi the opportunity to kōrero ki te awa by paddling for a few days down the Whanganui River.
- And, more recently we have started to have full staff meetings every 6 weeks at some of our local marae.

It is good to see our kaimahi happy and enjoying each other’s company after what has been a tough couple of years.

I am privileged to work with a group of kaimahi and in particular my senior management team who are passionate about creating change in the lives of the whānau that they work with. To be governed by the four iwi of this rohe is a unique model in how we work together. Exciting times ahead. Mai i taku ngākau, tēnei te mihi ki a koutou katoa. Mauriora.

WHETURANGI WALSH-TAPIATA
Mātaiwhetū



WAIORA WHĀNAU

Waiora Whānau have progressed a number of initiatives which have provided deeper insight into building the conditions and capabilities of ecosystems to enable whānau-led solutions.



WAIORA WHĀNAU | Healthy Families

We don't for one-minute take for granted the honour we have in sharing space with so many people who are willing to really think and act differently to overturn and address the persistent problems we face. We have spent the last 12 months working with whānau and partners to uncover the challenge-opportunities for change. Check out our [website](#) for links that the team, whānau, iwi, Māori and community have produced.

Waiora Whānau are neutral, non-competitive and principled. We focus on social innovation, meaning we are curious, comfortable in the grey, learn by doing, fail forward, and know whānau are the experts of their own lives. Our role is not to solve the issues, but to support /facilitate different groups to design alternative or improved solutions from a prevention position.

We don't believe in top down approaches, or doing to – these don't work. Collective whānau-led solutions underpin our mahi. We establish kaupapa villages for whānau and practitioners to share their stories, ideas, and aspirations, to make sense of rich kōrero and actionable insights. Real change is grounded in strengths-based, indigenous-led approaches, leveraging the social capital of communities and the innovation of whānau as experts in their own lives. Whānau are at the centre of what could work and should happen when designing and embedding wellbeing approaches.

Achievements

The **mental health & addictions initiative** worked with a range of groups to gain insight and direction about this sector. One of the priorities that emerged in the redesign of service delivery is to change the narrative, through all communications and engagement by shifting from a language that focused on diagnosis to one of wellbeing. Mental wellbeing and mental distress are words that whānau and services preferred, moving the narrative away from negative stigma and bias.

Imagine if all services / sectors reframed the narrative from a disease focus to wellness, then the system and ecosystem begins to shift to a holistic model of care. Add a Te Ao Māori worldview and we see these spaces where professionals and community can have courageous conversations along the wellbeing spectrum. This was obvious in the [Tāne Māori stories](#) of wellbeing, produced in the Growing Collective Wellbeing [Regional Suicide Prevention Strategy]. The stereotypes of harden-up men being addressed head on through storytelling are examples of changing the narrative.



In the **smokefree initiative** we learnt there are three powerful steps that occur for every smoker leading towards their quit date: desire to stop, decision to stop, having a plan to stop. Wānanga with ex-smokers and smokers discovered that the hardest part to becoming a non-smoker is the decision to stop and yet quit services start with whānau when the quit date is chosen. This undermines the importance of the work required at the start of a smoke-free journey. For whānau there is little point in engaging support services if there is not mental and emotional space to think through the decision to quit. The insights and recommendations from this work will be released in November.

In the **Hapū Māmā Village initiative** we learnt that the greatest consistencies in maternal healthcare is in the inconsistency of experience. This was amplified during COVID. Māmā told us finding a midwife and a midwife that was the right fit for their whānau was hard, causing frustration and increased anxiety. Whānau want to see more villages established in community where peer to peer support, Māori healthcare and mātauranga Māori options are available for Māmā and Pāpā. The insights and recommendations from this work will be released in November.

In the last year we have produced the following [publications](#) and engaged at a regional or national level in the various movements for change:

- Led the **National Kai Community of Practice**, Healthy Families New Zealand to design and develop our National Kai Impact Report. This report provides a snapshot of community-led solutions activated across the motu developing alternative ways to address “food poverty”. The call to action is for policy and decision makers, influencers and iwi to join the movement and shift the systemic roadblocks to a healthier and equitable food system.
- Produced the **Compelling Case for Change: A Regenerative Kai System** – supported with local examples. This document assists leaders to shift their attention and focus towards a more environmentally sustainable and healthy approach for transforming the local food system, and therefore improving the health and wellbeing of our communities.
- Produced two sets of insights from **SHOTCUZ**, a rangatahi-led approach to engaging young people and their whānau in kōrero about COVID and their questions about COVID vaccinations. SHOTCUZ worked alongside Te Waipuna mobile teams.
- Presented **Maramataka in Action** in a regional roadshow aligned with the Puanga, Matariki period. Shared the insights gathered with almost 8,000 whānau from around the motu using maramataka as a process and framework.
- Invited as guest speaker in national webinars, podcasts, and forums to share how we prioritise mātauranga Māori as health prevention solutions.

Highlights

- Supporting the Growing Collective Wellbeing [Regional Suicide Prevention Strategy].
- Supporting a whole of region-whole of sector approach to collaboratively redesign mental health and addictions service delivery, inclusive of prevention.
- Prototyping and testing Te Kākano, a tāne rangatahi wellbeing and employability initiative to evidence the range of protective factors rangatahi need to achieve their goals. We are now partnering with iwi to test scalability and sustainability.
- Partnering internally with Waiora Hinengaro and Te Oranganui Kaimahi in the design of workplace wellbeing for Te Oranganui.

We want to thank the whānau and kaimahi who have shared their stories, time, and creativity on this journey with us. Also, to the services, iwi, Māori and sector professionals for knowing you are enablers of change.



REBECCA DAVIS
Kaihautū (Service Manager)





TE TAITUARĀ

As the backbone of Te Oranganui, we are proud to serve our kaimahi and communities in the work we do.



TE TAITUARĀ | Business Unit

Te Taituarā literally means the backbone of the organisation. And I'm proud to say we are exactly that. We serve our organisation and community with pride – and with a smile, in the following ways

- Te Kete Pīpī – finance and resource management. We administer the bank accounts of Te Oranganui, pay the bills, send invoices for contracts, and ensure that we are keeping financially stable as our organisation continues to grow. We also manage all of the organisations assets in a way that ensures fit for purpose for our kaimahi to do their jobs.
- Te Taioro Tangata - People and Safety. We manage the entire human resources functions, from recruitment to onboarding and payroll. We also lead the health and safety responsibilities we have to our kaimahi and manuhiri who visit our sites.
- Te Pāpāho – Communications. We lead the organisations communications strategy, ensuring that both internal and external stakeholders are kept up to date with the work happening right across Te Oranganui. This ensures we, and our stakeholders in the community are kept abreast of the positive changes and impacts we affect in the community each day.
- Te Hangarau - Information technology. Together with Yorb our service provider, we are responsible for ensuring that our technology is up to date, fit for purpose, and ensures kaimahi have the tools they need to do their mahi in the community.

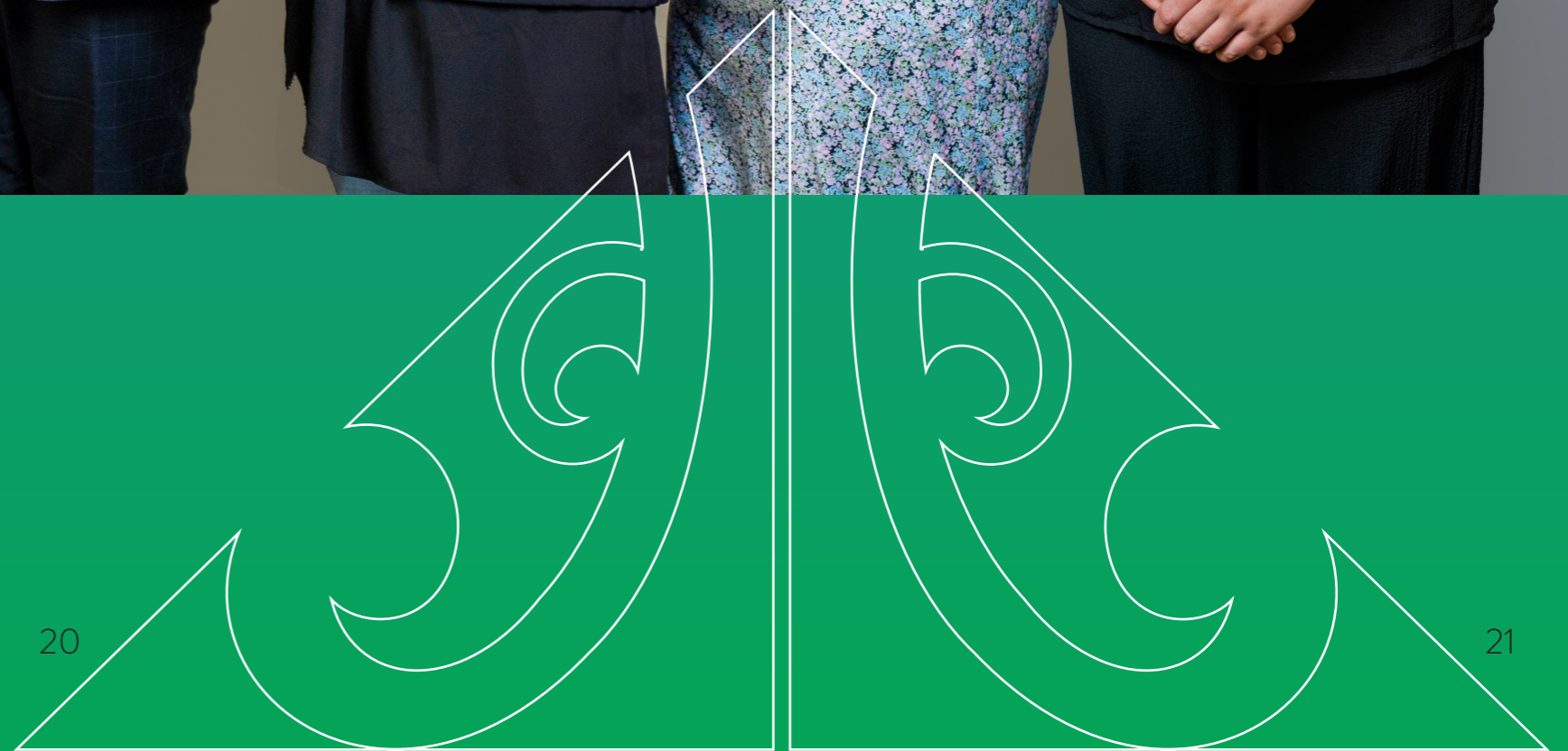
Achievements

- In October 2021 we farewelled Renée Bradley, long serving staff member and Kaihautū Taituarā – Business Manager of Te Oranganui, who returned to Te Kaahui o Rauru as their Corporate Services Manager. We thank Renée for her service and commitment to our kaupapa and wish her well. We also farewelled Amiria Beamsley, Ashleigh Kidd, Kimihia Koleff and Aromea Tamou who between them contributed immensely to Te Taituarā. Ngā mihi ki koutou.
- In April 2022 we welcomed Elijah Pue as Kaihautū Taituarā – Business Manager. Elijah came to us from Ngāti Rangī where he was Operations Manager, and latterly Operations Lead for Te Ranga Tupua Iwi Collective. Nau mai, haere mai, Elijah.
- We returned back to the main reception area, at the heart of Te Oranganui. This ensures that we remain well connected with all parts of us, and are there to welcome all manuhiri who visit us on a daily basis.

With the growth that the organisation is seeing now and in the future, it's important that we are all prepared to evolve alongside the changing health system. I'm proud that Te Oranganui puts Whānau Ora at the heart of the decisions it makes, and that Te Taituarā are part of the kaupapa ensuring that our resources are managed effectively and efficiently, and in a way that encourages development and growth of our kaupapa, haere ake nei.



ELIJAH PUE
Kaihautū (Service Manager)



TE WAIPUNA

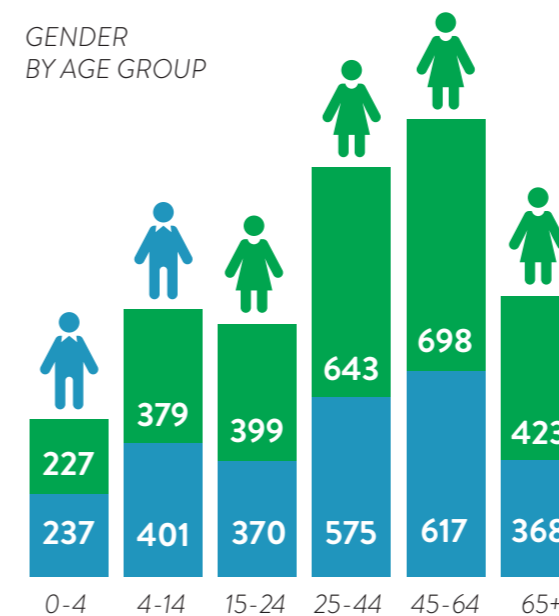
TE WAIPUNA | Medical Centre

Throughout the year the team has been agile and resilient, tackling any challenges and working hard to meet the increased demand. There has been a lot of success, growth and changes, however our priority has always remained the same; ensuring whānau are at the centre of everything we do.

Impacted by COVID-19 and the restrictions imposed by the Government, the team had to work quite differently to ensure whānau could still access services. Working from home (offering a telehealth option), working evenings and weekends, all became the norm for a period of months as the team worked tirelessly to catch up on all the delays that COVID has caused and therefore I want to acknowledge the mahi and efforts put in by the team during this time.

With an enrolled population of 5,338 (a drop of 5.2% on last year's figures) Te Waipuna recently reopened their patient books with the majority of new enrolments coming from whānau who have returned home or relocated to Whanganui.

GENDER BY AGE GROUP



ETHNIC GROUP BY AGE GROUP



“A wonderful service, I’m so grateful for their support” - Manaaki hauora service user

This year we farewelled a number of kaimahi who had been with us for a number of years. We wish them all the very best for the future. This has also enabled us to welcome new kaimahi to Te Waipuna. Two new registrars Dr Katie Scoringe and Dr Megan Brew have now completed their first year of the general practice education programme (GPEP). Both registrars bring a fresh, young perspective to the team. We are excited to be a part of their journey to become general practitioners and look forward to them both contributing to the wellbeing of our community.



Achievements

- Change of patient management system to Medtech Evolution
- Implementation of e-prescribing
- Significant upgrades of practice equipment
- Extension of clinic space to improve service delivery
- Improvement in smoking cessation screening rates at 86%
- Over 800 free rongoā sessions provided to whānau
- Increase in childhood immunisation rates; we saw an improvement of 20% for 8 month olds, 3% for 2-year-olds and of 6% for 5-year-old.

INCREASE IN CHILDHOOD IMMUNISATION RATES



Highlights

COVID community team

We partnered with Te Ranga Tupua, Whanganui Regional Health Network and WDHB to continue providing a collaborative approach to supporting our community around COVID. We have had our COVID outreach team deliver services to whānau, hapū, iwi and the wider community, providing testing and vaccination clinics in the community, on the marae and in workplaces, supporting events, tangihanga and community outbreaks wherever this was needed. More recently the team have been upskilling to increase the services that they can offer moving forward. These include childhood immunisations and Hauora checks.

Manaaki hauora

Manaaki hauora is a free support to our patients who may be experiencing any type of distress. The two kaimahi sit alongside the medical team and have provided over 1000 sessions to our patients and their whānau. This service was only introduced two years ago and has gone from strength to strength.

HEALTH IMPROVEMENT PRACTITIONER
INITIAL SESSION

319

HEALTH IMPROVEMENT PRACTITIONER
FOLLOW UP SESSION

456

HEALTH COACH INITIAL SESSION

83

HEALTH COACH FOLLOW UP SESSION

236

Jamie Procter

JAMIE PROCTER
Kaihautū (Service Manager)



TE TAIHĀHĀ

During this COVID period, Te Taihāhā has had more referrals from the hospital and its ACC partners than ever before.

TE TAIHĀHĀ | Disability Support Services

For much of last year and continuing into this year, the service has been vocal about what was happening or not happening in the health reform space about the disability sector. On the 1st July 2022, Whaikaha – Ministry of Disabled People came into force. This ministry will provide funded disability support services for people with a physical, intellectual, or sensory disability (or a combination of these). They are generally aged under 65. For our supported living clients this is a welcome change as prospects for more services will be open up for them. Te Taihāhā looks forward to working with the new Ministry and the opportunities it will bring for our clients. Likewise, the service is also looking forward to working with the Ministry of Health on its aged over 65 home and community openings and new ways of working together. For both Ministries it is an opportunity for them to get it right in terms of working for and with Māori.

Te Taihāhā has also had to weather COVID related upheavals this year. The governments mandatory vaccination drive saw many providers' loose staff. We lost two staff but our service delivery was not adversely interrupted. COVID along with other respiratory illnesses meant the service has had its fair share of clients, their whānau and their carers were out with illness. It is a credit to the staff that they were diligent with their infection control protocols, and to their clients for ensuring that bugs and germs are contained. We fared better than some of the kaimahi in other services across the organisation and praise goes out to us all in keeping COVID and other winter ills and chills contained for the most part.

At the start of 2022, Te Taihāhā welcomed back the Vocations team from Waiora Hinengaro. This programme provides support and social upskilling to disability clients so that they can function and thrive actively in the community. The team have 30 clients undertaking various programmes that range from cooking through to weekly visits to the local St Johns Club where clients can interact in a more formal social setting. Unfortunately, the Vocations Team were significantly hit by COVID in the early part of 2022, with the service closing its doors for two weeks. Thankfully most have come through this period with little more than brain fog and shot taste buds.

Recruitment continues to be an issue for the service, as it is with other providers across the country. At an organisational level, the service has supported the new recruitment strategy involving different promotional mediums and platforms to reach a wider audience in the workforce. Moving into the new year, the service is hoping that the new recruitment videos and clips will entice a younger workforce into the fold.

During this COVID period, Te Taihāhā has had more referrals from the hospital and its ACC partners than ever before. This is due to capacity issues with the bigger providers and the need to spread the workload. Te Taihāhā is using this opportunity to showcase itself and demonstrate the benefits of being with a smaller provider.



Highlights

Leon, one of the residential clients graduated from Arahunga Special Needs School at the end of 2021. Along with three other students, a luncheon was held where they were capped and gowned and received their leavers certificates. During COVID, it was difficult to find programmes to suit Leon, however, the vocations programme have now opened up a space for Leon. Te Ora Hou has also been helping Leon with his transition from school to adult learning.

At the end of March we also bid farewell to Daniel who was our first residential client. Daniel featured in last year's annual report as a weightlifting sensation at the regional Special Olympics. He has always wanted to be closer to his Mum in Putaruru and the service worked hard to help him achieve his dream by working with his Mum and the whānau to get used to the idea of having Daniel close by. Before Christmas Te Taihāhā was informed that a residential provider in Rotorua has a place for him. Daniel is doing well and we wish him every success for the future.

Shannon has replaced Daniel in the residence. He is known to the service, being a part of the vocations whanau. Shannon has transitioned well into living in the residence.

Achievements

The last word must be for our staff who have maintained the cares for their clients even though staffing has been tight, including a new coordinator joining the team, and, ongoing issues with COVID and winter illness. Our staff were resilient, and showed no hesitation in working with COVID clients, with the office staff picking up shifts when no one else could do them, all to ensure client continuity was observed.

CAROLYN YOUNG
Kaihautū (Service Manager)



TOIORA WHĀNAU

This has been another exciting year of growth and development for both our whānau and the service.



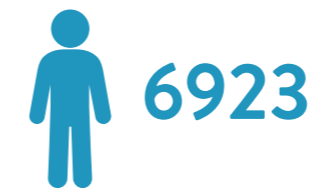
TOIORA WHĀNAU | Whānau and Community

As we see the flourishing of whānau we serve; we too are rewarded by their achievements. Many new kaupapa were piloted this past year and some new initiatives were under development during this year. As always, we acknowledge whānau, hapū and iwi, partners, colleagues and peers that support us in providing services to our communities and we look forward to another year of new and exciting opportunities.

Toiora Whānau led out the Whānau Ora welfare response during the COVID pandemic throughout the lockdown in 2021 and then into the operations of the welfare hub throughout the traffic light response from February to July 2022. The full service was rostered into the hub alongside business as usual and making sure our registered whānau came first – some working seven days a week to support whānau in isolation with COVID. We also mihi to the amazing staff and management of Te Waipuna and the mobile COVID clinical team and all other services who were rostered into the hub, for the mahi they have done to ensure our whānau have access to resources and support during such unprecedented times.

SUPPORTED DURING COVID-19

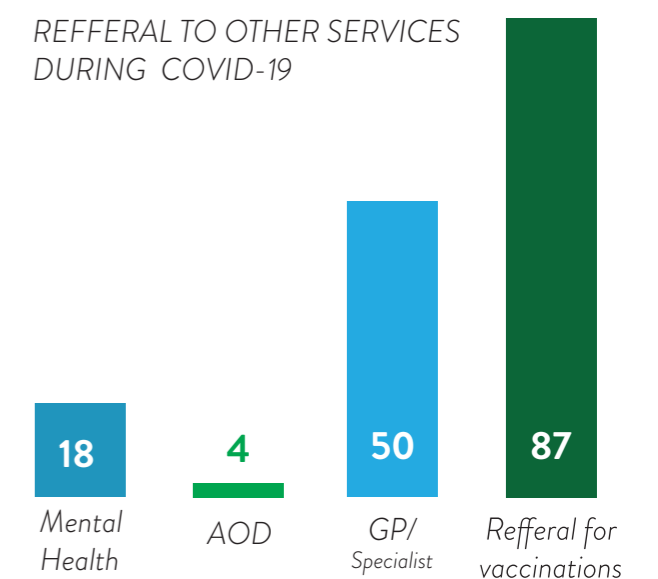
Individuals



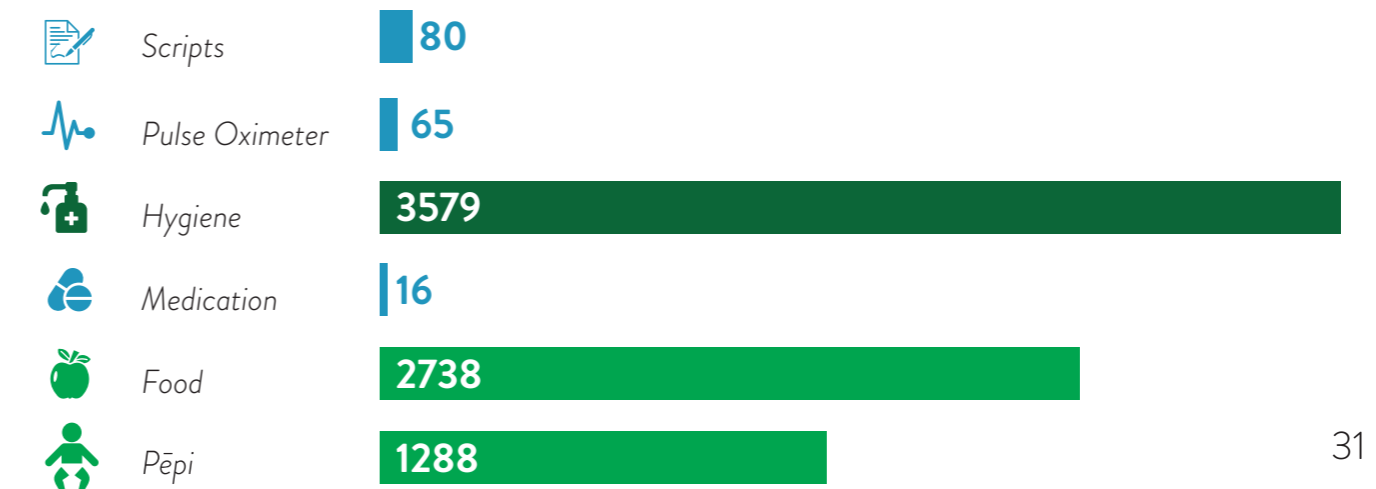
Whānau



REFERRAL TO OTHER SERVICES DURING COVID-19



PACKS DISTRIBUTED FROM 14 FEB-30 JUNE 2022





Highlights

We have been piloting a programme for the Pacifica communities called Voce Vata. This has been an exciting journey for our Pacifica clients. To live long, healthy lives being the number one priority! With a fully registered programme and many on the waiting list this programme is planning to run all year round to build on the gains made to date and to foster a culture of healthy eating, healthy bodies and healthy minds! This programme offers a wide range of activities and learning opportunities to enhance cohesiveness and resilience amongst whānau and is driven by the whānau based on their aspirations. This programme is facilitated by Whānau Ora Kaitūruki Peni (Ben) Seru, who also feature later in this Hui-a-Tau report for completing his Master Applied in Social Work degree and in recently becoming a Justice of the Peace.

Move to 151 Guyton Street

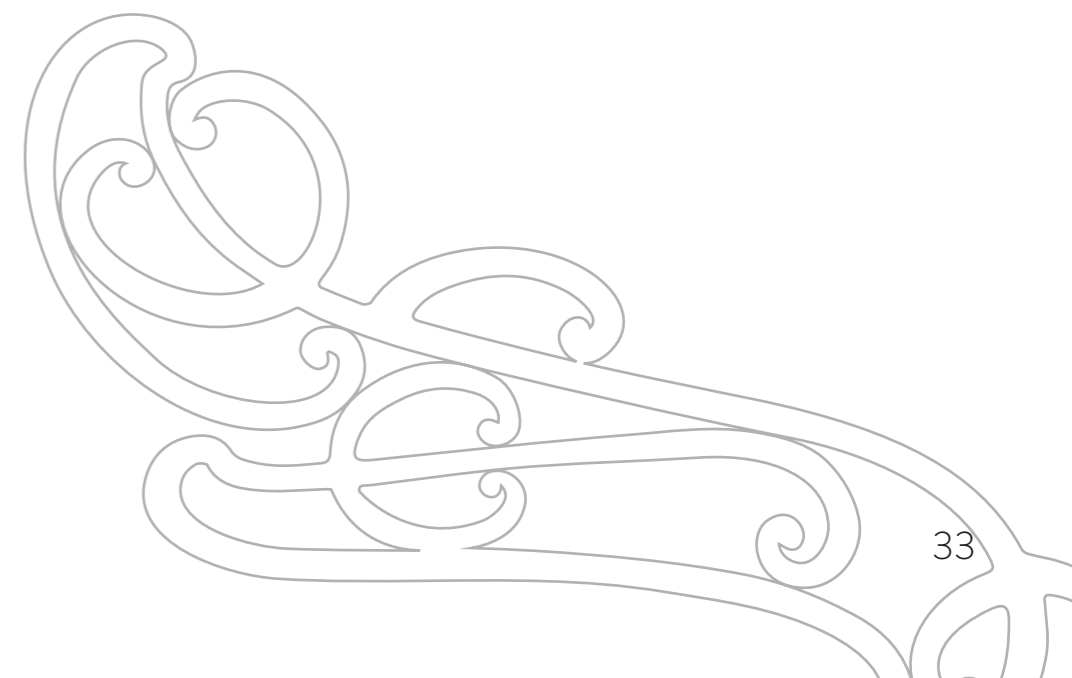
Whilst only temporary, our service and kaimahi couldn't be happier with our new workspace in Guyton Street. With Whanganui scenery surrounding us on all windows; a solid roof and no leaks we are very happy.



Achievements

Whānau Ora programmes IT 4 Kaumātua and Te Ohongo Tāne were recipients of Te Tohu Rangatira; Whanganui District Health Quality Awards 2021: Noho ora pai i tōu ake kāinga – Healthy at Home: Every Bed Matters category. Due to COVID all of those who entered were recognised rather than choosing a winner. This was recently celebrated with an afternoon tea.

TERI ALBERT
Kaihautū (Service Manager)



TE PUAWAI WHĀNAU

This has been a year of change and growth for the service.



TE PUAWAI WHĀNAU | Tamariki Wellbeing

This has been a year of change and growth for the service. We welcomed two nurses to the Tamariki Ora team who bring with them enthusiasm and passion to be the best Well Child providers for whānau, hapū and iwi. Both nurses are completing their Well Child training and will be fully qualified by December 2022.

With the change in contract to Family Start we are pleased that our rigorous efforts to recruit a full team compliment has also been achieved. With 10.75FTE now taking on full caseloads our books remain open. Our focus this year has been on professional development and training around best practice, supporting whānau to achieve their aspirations and child development goals. The service is also participating in reviewing their Whānau Ora approach ensuring this is embedded with whānau in the driver's seat; giving babies the best start to life.

Te Puawai Whānau have also been strong supporters and participants in initiatives that support whānau enhancing their knowledge around safe sleeping practices through Wahakura Wānanga, Safe Homes Assessments and Resourcing and Ready to Rent Workshops – understanding tenant's rights and obligations and self-management of healthy homes.



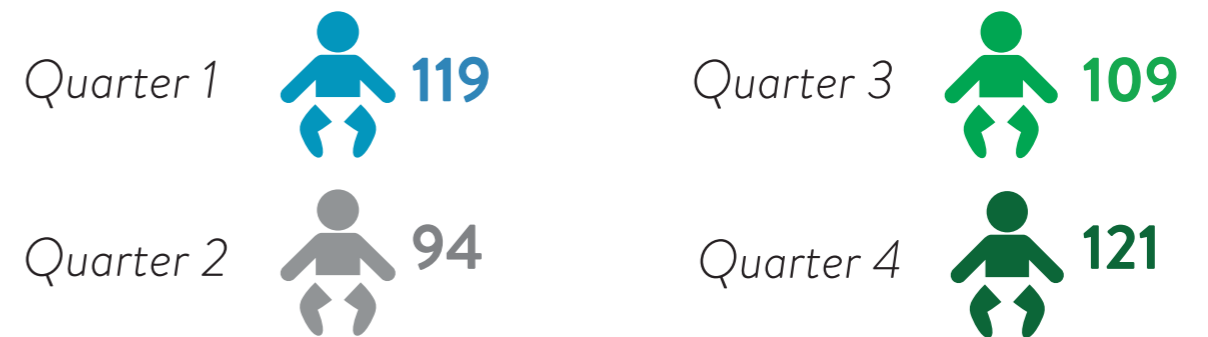


Highlights

- Te Aorerekura, The National Strategy to Eliminate Family Violence and Sexual Violence naming Family Start as a pivotal step in the Family Harm / Sexual Violence space.
- Family Start completed a survey with 30% of the registered whānau. Of those surveyed; 100% advised that they have implemented positive changes to the way in which they parent their tamariki.
- We have been able to secure a contracted FTE Public Health/Tamariki Ora nursing role to continue our focus on the first 1000 days. We will look to implement this role in the new financial year.
- We delivered two Wahakura Wānanga Programmes for hapu māmā.

Family Start Statistics

TOTAL NUMBER OF REGISTERED PĒPI



TERI ALBERT
Kaihautū (Service Manager)





WAIORA HINENGARO

We've experienced an increased demand and growth within the field of mental health and addictions.

WAIORA HINENGARO | Mental health and addiction service

E te ara huna kei whea te ahunga i taku nui, me pēhea tana hokinga mai?
“Hidden pathway in which direction did my loved one go, is his / her safe return possible?”

The above represents the anguish felt from whānau (in a metaphorical sense), that grieve for the welfare of a loved one who has become “lost” or who is in a state of kahupō, or a state of darkness. This is described as the worst state of a person’s wairua, a spiritual blindness where the heaviness of life can be overwhelming. Resilience is low and can lead to poor decision making and perpetuating a cycle of behaviours that can have a ripple effect across whānau and even generations. This is the reality of the whānau that Waiora Hinengaro work with and support to wellness, to a state of mauriora.

Mental health and addictions is a difficult system for whanau to navigate and this has clearly been documented by research undertaken by Te Oranganui staff member Chy Potaka-Osborne, who compiled evidence showing that change is required towards improved accessibility and whānau outcome across the sector. I am proud to lead staff within Waiora Hinengaro that have dedicated their professional lives in a demanding vocation that can be both challenging and rewarding.

We've experienced an increased demand and growth within the field of mental health and addictions. Given this and the range of services we offer there has been a need for a stronger integrated model in the way we work ensuring that whānau remain at the centre of everything we do.

Highlights

- I want to acknowledge Korowaitia and He Puna Ora who received favourable mention from the Associate Health Minister Peeni Henare as being an example of integration and using a [mātauranga Māori approach](#) to provide positive outcomes for whānau.
- The community mental health team involving our nurses and community workers whose dedication in keeping whānau in wellness is evidenced by having the lowest readmission rates of whānau requiring inpatient care.
- Our weekly alcohol and other drug support groups are a pick up drop off walk in, requiring no paperwork but a peer led experience that to date has been well received providing support through lived experience and staff presence to further navigate where necessary. Tuesdays and Thursdays 10am is an open group with an easy referral format. Profound conversations are occurring in this space.
- Our Whakahaumanu Mana Tāne team based within the Whanganui prison has provided a consistent presence working with our most vulnerable complex high needs. We have had our own challenges in addressing the prison environment during Covid and the team are to be applauded for their passion, dedication and creativity in working in this environment.
- A collaborative project with other agencies in the community that will look at supporting those who present to the Police with Mental Health Issues. The funding for this project has come from the Proceeds of Crime, and while still in its infancy, will lead to an early intervention approach and a wraparound service involving multiple agencies.



The health reforms have initiated a much-needed discussion of the need to work together in the current community environment and these have been critical discussions that are currently being held that will lead to change. Waiora Hinengaro is lucky to have had the ongoing support of previous manager Sharon Crombie, the leadership of Rebecca Davis and Cheyenne Potaka-Osborne who have provided clear critical analysis of community data and insights that will contribute to the shape our services moving forward. We also have a group of up and coming leaders in our Team Leads: Trevor McMahon, Mel Maniapoto-Bennett, Ngahina Gardiner and Rawiri Kiriona. A strong team results in positive outcomes for the whānau that we work with.

Finally, the demands placed on this service require a committed coordinated workforce of high skill across a range of modalities – culturally and clinically to service our Whanganui and tribal related boundaries. The demand is going to continue to grow and the importance of collaboration in practise is critical.

GEOFFREY HIPANGO
Kaihautū (Service Manager)



NGĀ PAETAE KAIMAHI



20 YEARS SERVICE

CAROLYN YOUNG



*Anei ōku putake te hapū o Ngāti Ruaiti i heke atu mai i tōku iwi a Ngaa Rauruu Kīitahi.
"I get up every morning and I love coming to work. I learn something new every day, about our people and about our community. I would love to do another 26 years but I don't think that is going to happen."*

Carolyn Young started her journey at Te Oranganui 26 years ago, at the time she was on her own personal journey of discovery in Te Ao Māori. She had started to reconnect with her hapū and iwi, and was part of her iwi treaty negotiations. When she first started at Te Oranganui she was the receptionist at Te Waipuna, over the years she has moved through the business unit as an analyst for health improvements and quality improvements, Personal Assistant, Manager of Te Waipuna and now she leads Te Taihāhā, the Disability and Support Service.

One of the major shifts Carolyn has noticed in her years at Te Oranganui is the move from health specific to the wider social sector. She says seeing the young ones coming through is encouraging and shows that succession is taking place.

There is no achievement she is prouder of than bringing her two tamariki into this work. Carolyn ponders on the next 20 years and what Te Oranganui might look like with the post-settlement entities. She says the original intent for Te Oranganui was always "when the iwi are ready they take and they go". She believes however, that there will always be a place for Te Oranganui it might just look a little different.

"When I leave, I know Te Oranganui will be in good hands, all of the things that I was taught are still happening today."

20 YEARS SERVICE

TRACY TAMOU



*Ko Te Ātihaunui-a-Paparangi, Ko Ngāti Apa ki te Rā Tō ngā iwi, engari i tipu ake au ki raro i te korowai o te iwi morehu, Ko Rātana Pā tōku kāinga.
"My length of service for Te Oranganui, providing kaupapa Māori and mātauranga Māori wānanga as a form of healing for our whānau has been one of my biggest achievements"*

Tracy started her journey here as the Kaitūhauora for Family Start in 2001. She knew it was time to come and work for her mother's people of the awa. Three years into the role she became the key contact and supervisor of the service. In 2013 Tracy decided that she needed a change and moved in to Hinengaro Hauora (now Waīora Hinengaro) as an ICHAMS worker. Today 21 years on she is working as a Kaitūruki for He Puna Ora and feels blessed to have been able to work in all of these spaces.

The major shifts that she has seen in the past 20 years has been the growth of staff and embracing and integrating kaupapa Māori and mātauranga Māori in to the workplace. Support from her peers, managers and team leads have encouraged her loyalty to Te Oranganui and is what has seen her stay in the organisation for 21 years.

She says that one of Te Oranganui's greatest strengths is that the majority of the kaimahi who work here are uri of the three iwi that Te Oranganui serve.

Over the next 20 years Tracy hopes that Te Oranganui will become autonomous and have their own pūtea to thrive and survive, with no handouts from funders.

20 YEARS SERVICE

JACKIE NAHONA



E rere kau mai te awa nui, mai i te Kāhui Maunga ki Tangaroa. Ko au te awa, ko te awa ko au.

“My desire to be employed by Te Oranganui was because of the whakapapa of Te Oranganui and the vision that our kuia and koroua had to influence change for our people”

Jackie Nahona is a Team Lead with the newly established Tairanga Ora service, supporting whānau dealing with the impacts of COVID-19 in their homes. Her journey with Te Oranganui has been a time of learning, sharing experiences and interacting with a vast number of people from all walks of life. She has worked in a variety of services including Family Start, Whānau Ora Disease State Management (DSM) and Family Harm. She says that incorporating her own lived experienced has guided her practice.

The major shifts that she has seen in her 21 years of service has been the growth of staff, the younger generation coming through, Whānau Ora wānanga and wellness initiatives to support kaimahi growth and development. The thing that Jackie has found most interesting is the revival of past initiatives that influence change for the health and wellbeing of not only whānau but also kaimahi. The ability to drive kaupapa Māori practices, the flexibility to be able to work and initiate traditional knowledge to support whānau is what drives Jackie in her mahi. Her biggest achievement was completing her degree and having the support of her peers and management throughout that journey.

Te Oranganui being a Māori organisation and being a game changer in regard to health and well-being of whānau is what Jackie sees as Te Oranganui's biggest strength.

Jackie hopes that in the next 20 years Te Oranganui will become independent of government funders, to truly achieve it's own aspirations.



KAIMAHI ACHIEVEMENTS



PENI (BEN) SERU

Studying for a Master's Degree in Social Work at Massey University was one of the finest decisions I've made in my professional career. Coming from a teaching background, I chose social work as a career because I believe it is deeply rooted in our cultural values, and traditional ways of caring and giving are ingrained in our upbringing.

In 2020, the world grounded to a halt owing to the Covid pandemic, which was exacerbated by the nationwide lockdown. This was a very challenging time for everyone. In my 2nd year I was gradually gaining knowledge of the self-discipline and quality of work necessary at the university master's level, while still juggling with my full-time job as a Whānau Ora kaimahi at Te Oranganui. There were times where I wanted to quit, a feeling I'm sure many university students can relate to, however, the support of my friends, family and Te Oranganui, as well as my own fear of failure, drove me forward during those times.

My Master's research paper was based on 'The Experiences of i-taukei Fijian front line workers in social services'. In this context, i-taukei Fijians are the indigenous people of the Fiji, Islands. The research looked at i-taukei Fijian cultural values and how workers in Aotearoa New Zealand apply them in their daily practices. It aimed to:

- examine the cultural values i-taukei frontline workers use in social service practice;
- identify the practice frameworks used by the i-taukei frontline workers and what influences their choice of framework; and
- describe how i-taukei frontline workers understand the relevance and impact of cultural values and indigenous practice frameworks in social service work.

Today I'm really fortunate, working at Te Oranganui and embracing my own tikanga. Many thanks and Vinaka Vakalevu to Le'Va Pasifika scholarship programme and Te Oranganui for the support towards my studies. To my work colleagues thanks a lot for your support. After 3 years of sleepless nights, mountains of paperwork and multi-million-dollar time management, I have finally earned my Master's degree in Social work. I couldn't have done it without you.

Ngā mihi nui kia koutou katoa



HOLLY HILL

Getting to the finish line and completing Kaitiakitanga: Postgraduate Diploma in Bi-Cultural Professional Supervision, was an achievement but that is not where the success lies.

The success was in the journey and this course often felt like a purging of the soul. It pushed us all out of our comfort zones. Our perspectives, our bias' were illuminated and challenged. Our talents, values and gifts were brought to the fore. We were able to articulate how we practice and this inspired the end result of creating our Supervision Frame Work.

Education had been a sore spot for me. It carried a lot of trauma and still, to this day, I have blockages at times. Looking at my grades you would be forgiven for thinking that I must have done well in school. But a lot of my self-worth was shattered because I wasn't smart like everyone else. Studying at Te Wananga o Aotearoa, initially with a degree in Social Work and now this Kaitiakitanga Diploma has enabled me to find my worth again. I'm not dumb, I can learn, I just didn't learn well when I was young, because it wasn't my learning style.

On the Kaitiakitanga course, we were able and encouraged to present our assessments and presentations in a way that honoured our gifts. I am a poet and a storyteller; being able to deliver my work in this way, ignited a flame from within that supported who I am, and validated every part of my being.

My supervision framework is called Dandelion, inspired by the way that the Dandelion spreads its seeds. The principles which uphold this framework are:

- Kaitiakitanga: Every interaction is an opportunity to plant seeds of hope, which are carried through generations.
- Karakia: The conversation with a higher unseen power, to provide knowledge of what is required in each interaction.
- Ko Wai Au: Being conscious and aware of who you are and the internal emotions that dictate your responses.
- Ko Wai Koe: Getting to know and respecting the journey of the person in front of you. Believing their story as they tell it, not as you hear it. Ensuring that anyone who sits in front of you, stands with their mana intact.
- Aroha: The direction in which you send your ha, which has the ability to transcend languages, break down walls and lift people out of darkness.

This Postgraduate diploma supports me in my mahi as a Kaitūruki for Family Start by offering a different viewpoint and a higher level of confidence to stand in my own knowing. I am now a Kaitiakitanga practitioner and can offer supervision, supported by Te Oranganui.



MERETINI BENNETT-HUXTABLE

Maramataka is the opportunity to look back at the natural instinctive driver of innovation that our tupuna used, to help us to weave within the two worlds of Te Ao Māori and Te Ao Pākehā, to be autonomous in our decisions and more specifically our futures. March 2020 in the middle of a national shutdown and international health crisis when COVID-19 breached the shores of Aotearoa, a journey began into Postgraduate in Māori and Indigenous Leadership Studies for myself as a Lead Systems Innovator, Waiora Whānau Kaihoe, alongside other Māori and Indigenous participants from around Aotearoa to converge at Ruamata Marae in Rotorua.

Taking an opportunity to explore further around Maramataka and the decolonisation I sought this opportunity to explore the reclamation of our indigenous division of time and in doing so our health and wellbeing. Two foundational findings of my research have outlined that our people are seeking that memory spark for wellness in our tupuna kōrero tuku iho and that fundamentally when we begin to reconnect with self, we start to remember again our innate connection to environment.

As a part of my studies, I also managed to gain a research studentship with Whakauae Research where I was responsible for writing a Literature Review for Whakauae's TUI Framework, Translation, Uptake and Impact, which has alignments to my own work in Healthy Families in the systems design, innovation space.

I have consistently activated throughout my studies the knowledge gained through this master's programme, using the knowledge to support in my work with Healthy Families, specifically in the activation of Mātauranga across all the community engagements that Healthy Families is convening in the community.



NGĀ TAUIRA MAHI INTERNSHIP



NGĀ TAUIRA MAHI | Internship

Ko Ruapehu te maunga
Ko Mangawhero te awa
Ko Aotea te Waka
Ko Ngāti Rangī te Iwi
Ko Ngāti Tui-o-Nuku te hapū
Ko Maungārongo te marae
Ko Heleni Misiloi tōku ingoa

Firstly, I would like to acknowledge Te Oranganui Trust for providing opportunities such as internships and supporting the growth and development of what it takes to become a registered nurse. This opportunity creates a pathway to explore different avenues, realistic achievable goals and outcomes for students transitioning into the health profession and it gives a great insight into what it looks like to work with our people, particularly within a Māori organisation.

One thing that stood out for me is the culture here at Te Oranganui. Being surrounded by a positive workplace culture has been very moving, more importantly the mauri here vibrantly exists. I have gained so much confidence within myself to continue pursuing what I am most passionate about and that is to take care of our people covering all aspects of wellbeing.

Throughout my experience I have soaked in all the teachings, knowledge and skill set from the experienced team and have left everyday with something to be grateful for, which allowed me to reflect on how sustainable and moving our mahi is. It is a purifying reflection of the shared experience and real-life challenges and realistically the willingness to want to help people. Whilst I was only at Te Oranganui for a short time I see a shift of transformational direction for myself to the extent of having a pull of wanting to come back to help our people – and I think of the kōrero of kia mau ai ki te manaakitanga (to care whole-heartedly). I was once told to always do things with purpose and to do it well, this has always stuck with me ever since. I wish for us all to continue to foster and nurture our wellbeing, more importantly ensuring the collective impact for our people to forever be evolving, leaving an imprint of legacy.

HELENI MISILOI

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TE PŪRONGO
PŪTEA

Directory

Te Oranganui Trust For the year ended 30 June 2022

Board of Trustees

Position	Name	Iwi
Chairperson	Sharlene Tapa-Mosen	Tupoho
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	Te Aroha McDonnell	Tamaupoko
Board Member	Alaina Teki-Clark	Tamaupoko
Board Member	Katarina Hina	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

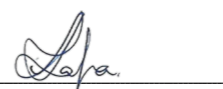
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Approval of Financial Report

Te Oranganui Trust For the year ended 30 June 2022

The Governing body are pleased to present the approved financial report of Te Oranganui Trust for year ended 30 June 2022.

APPROVED



Sharlene Tapa-Mosen

Pouherenga

Date: 3 Whiringa-ā-nuku 2022



Alaina Teki-Clark

Trustee

Date: 3 Whiringa-ā-nuku 2022



Te Aroha McDonnell

Trustee

Date: 3 Whiringa-ā-nuku 2022

Statement of Comprehensive Revenue and Expenses

Te Oranganui Trust For the year ended 30 June 2022

	NOTES	2022	2021
Revenue from exchange transactions			
Government contracts	7	13,132,973	11,124,122
Interest, dividends and other investment revenue		51,293	40,899
Other operating income	8	4,247,484	3,524,952
Total Revenue from exchange transactions		17,431,750	14,689,974
Revenue from non-exchange transactions			
Grants and Donation Received	9	95,151	97,259
Other non-exchange income		-	54,200
Total Revenue from non-exchange transactions		95,151	151,459
Total Revenue		17,526,901	14,841,433
Expenses			
Employee related costs		11,986,554	8,760,115
Grants and donations	10	7,183	11,376
Depreciation		143,343	165,045
Interest and finance charges		3,119	6,114
Other operating expenses		3,230,549	3,733,321
Loss on disposal of fixed assets		1,355	1,095
Total Expenses		15,372,103	12,677,066
Total Surplus/(deficit) for the year		2,154,798	2,164,367
Total comprehensive revenue and expenses for the year		2,154,798	2,164,367

Statement of Changes in Equity

Te Oranganui Trust For the year ended 30 June 2022

	NOTES	ACCUMULATED COMPREHENSIVE REVENUE AND EXPENSES	TOTAL EQUITY
Equity			
2021			
Opening balance 1 July 2020		2,812,160	2,812,160
Surplus / (deficit) for the year		2,164,367	2,164,367
Other comprehensive income		-	-
Transfers		-	-
Closing Equity 30 June 2021		4,976,527	4,976,527
2022			
Opening balance 1 July 2021		4,976,527	4,976,527
Surplus / (deficit) for the year		2,154,798	2,154,798
Other comprehensive income		-	-
Transfers		-	-
Closing Equity 30 June 2022		7,131,325	7,131,325

Statement of Financial Position

Te Oranganui Trust
As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash and Cash equivalents	11	4,301,364	2,622,906
Receivables from exchange transactions	13	4,733,538	1,531,141
Prepayments		102,353	82,976
Investments (current)			
Term deposits		4,529,578	4,500,000
Total Investments (current)		4,529,578	4,500,000
Total Current Assets		13,666,832	8,737,022
Non-Current Assets			
Property, Plant and Equipment	17	832,442	678,502
Total Non-Current Assets		832,442	678,502
Total Assets		14,499,274	9,415,525
Liabilities			
Current Liabilities			
Special Purpose Funds	16	254,857	155,758
Trade and Other Creditors	18	1,511,292	776,809
Employee Entitlements		550,792	548,964
Income in Advance	19	5,030,653	2,890,218
Finance Leases	20	6,591	47,497
Total Current Liabilities		7,354,184	4,419,247
Non-Current Liabilities			
Finance Leases	20	13,765	19,751
Total Non-Current Liabilities		13,765	19,751
Total Liabilities		7,367,949	4,438,997
Net Assets		7,131,325	4,976,527
Equity			
Accumulated comprehensive revenue and expense		7,131,325	4,976,527
Total Equity		7,131,325	4,976,527

Statement of Cash Flows

Te Oranganui Trust
For the year ended 30 June 2022

	2022	2021
Statement of Cash Flows		
Cash flows from operating activities		
Receipts		
Receipts from Government contracts	12,162,765	11,992,106
Receipts from other contracts	4,000,796	3,331,120
Receipts from other exchange transactions	174,430	210,290
Receipts from other non-exchange transactions	95,151	151,459
Interest received	32,163	69,975
Total Receipts	16,465,305	15,754,950
Payments		
Payments to suppliers	(2,712,088)	(3,881,318)
Payments to employees	(11,828,328)	(8,679,980)
Grants, contributions and sponsorship paid	(7,183)	(11,376)
Interest Paid	(3,119)	(6,114)
Net GST Paid	40,245	38,320
Total Payments	(14,510,473)	(12,540,468)
Net cash flows from operating activities	1,954,832	3,214,482
Cash flows from investing activities		
Receipts		
Proceeds from Sale of property plant and equipment	-	-
Total Receipts	-	-
Payments		
Purchase of property plant and equipment	(298,638)	(114,412)
Purchase of Investments	(29,578)	-
Funds Held on Behalf of Third Parties	98,734	-
Finance Lease Payments	(46,892)	-
Total Payments	(276,374)	(114,412)
Net cash flows from investing activities	(276,374)	(114,412)
Cash flows from financing activities		
Receipts		
Proceeds from borrowings	-	(7,680)
Total Receipts	-	(7,680)
Payments		
Repayment of borrowings	-	(9,215)
Total Payments	-	(9,215)
Net cash flows from financing activities	-	(16,895)
Cash and cash equivalents		
Net increase/(decrease) in cash and cash equivalents	1,678,458	3,083,175

	2022	2021
Cash and cash equivalents at 1 July 2021	2,622,355	4,039,731
Cash and cash equivalents at 30 June 2022	4,300,813	7,122,906

Notes to the Financial Statements

Te Oranganui Trust For the year ended 30 June 2022

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 2022.

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 3 Whiringa-ā-nuku 2022

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 2022 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 from 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 Kōkiri 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 Whānau Ora Commissioning Agency for whānau ora initiatives.

Revenue from non-exchange transactions

Grant Revenue

Grant revenue is recognised 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 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 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 includes:

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 Pūtea Aroha - Flood Relief Fund, Bequest - Est. B Deere Fund and Hauora ā 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.

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 \$17,431,750 (2021:\$14,689,974).

	2022	2021
7. Government contracts		
This is the list of Government funds received		
ACC Income	166,618	210,304
Department of Corrections	1,015,008	1,017,878
Health Benefits	59,578	50,196
Ministry of Health	3,108,223	1,967,703
Ministry of Business, Innovation & Employment	297,888	181,936
Ministry of Health - Health & Disability	434,343	367,665
Ministry of Social Development	808,946	535,954
Oranga Tamariki	1,425,496	1,444,642
Te Puni Kōkiri	276,575	398,102
Whanganui District Health Board	5,540,299	4,949,743
Total	13,132,973	11,124,122
	2022	2021

8. Other operating income

Other operating income is made up of the following funds		
Insurance Claims	-	17,414
Patient Fees	151,613	174,618
Shared Services Revenue	46,764	33,141
Te Tihi Whānau Ora	705,075	468,955
Whānau Ora Commissioning Agency	787,948	717,456
Whanganui Regional Health Network	2,036,767	1,990,887
Sundry Income	519,317	122,482
Total	4,247,484	3,524,952

	2022	2021
9. Grant and Donation Received		
Koha Income	2,660	2,310
Whanganui Community Foundation Grant	92,491	94,949
Total	95,151	97,259

	2022	2021
10. Grants and Donations Expense		
Koha Expense	7,183	9,876
Scholarships	-	1,500
Total	7,183	11,376

	2022	2021
11. Cash and Cash Equivalents		
Cash at Bank	4,300,813	2,622,355
Cash on Hand	551	551
Total Cash and Cash Equivalents	4,301,364	2,622,906

	2022	2021
12. Current Investments		
Term Deposits	4,529,578	4,500,000
Total Current Investments	4,529,578	4,500,000

	2022	2021
13. Receivables from Exchange Transactions		
Trade Debtors	4,708,901	1,525,634
Interest Accrual	24,637	5,507
Total Receivables from Exchange Transactions	4,733,538	1,531,141

14. Auditor's remuneration

Silks Audit Chartered Accountants Ltd provides audit services to the Trust. Total audit fees are \$9,195 (2021: \$9,095).

15. 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.

16. 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 2022, any grants that have not met all of the conditions are held for use in future accounting periods.

	2022	2021
Special Purpose Funds		
Reserve: Hauora ā Iwi	164,467	65,369
Reserve: Estate B Deere	1,565	1,929
Reserve: Pūtea Aroha	88,460	88,460
Total Funds	254,492	155,758

Hauora ā Iwi supported the early development of the Iwi Maori Partnership Board (IMPB). Some of the funds for IMPB are reflected in this cost centre.

	2022	2021
17. Property, Plant & Equipment		
Buildings		
Capital Value	652,306	652,306
Less Accumulated Depreciation on Buildings	(273,906)	(252,333)
NBV	378,400	399,973
Computers		
Capital Value	536,497	366,903
Less Accumulated Depreciation on Computers	(341,124)	(277,898)
NBV	195,373	89,005
Furniture & Fittings		
Capital Value	173,367	149,674
Less Accumulated Depreciation on Furniture & Fittings	(70,879)	(59,297)
NBV	102,488	90,377
Motor Vehicles		
Capital Value	252,423	223,962
Less Accumulated Depreciation on Motor Vehicles	(188,502)	(167,942)
NBV	63,921	56,020
Plant & Equipment		
Capital Value	215,016	143,136
Less Accumulated Depreciation on Plant & Equipment	(122,756)	(100,007)
NBV	92,261	43,128
Total Property, Plant & Equipment	832,442	678,502
	2022	2021

18. Trade and Other Creditors

	2022	2021
Payables Under Exchange Transactions		
Accounts Payables	1,184,871	490,633
GST Payable	326,421	286,176
Total Payables Under Exchange Transactions	1,511,292	776,809
Total Trade and Other Creditors	1,511,292	776,809

19. Contracted Commitments

a. Capital commitments

As at 30 June 2022 there were no capital commitments. (2021: nil)

	2022	2021
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		
COVID Vaccination	1,083,699	447,700
He Puna Ora	404,164	343,566
Family Start	130,690	-
Hapu Mama	31,793	-
Kaupapa Māori Mental Health	256,602	162,580
Māori Development Fund (Whānau Voice)	45,163	45,163
Māori Influenza Vaccination Programme	290,082	249,700
Māori Provider Development Scheme (MoH)	281,306	72,800
Ministry of Health - Covid Response	67,000	25,000
Ministry of Health - Healthy Families	239,306	389,278
MHA Collaborative Design	176,704	-
MSD Connector	103,763	-
Oral Health Services	57,541	-
Patient Fees	-	22,817
Rangatahi innovation	178,384	198,666
Rangatahi Suicide Prevention	30,708	30,708
Ready to Rent	5,000	-
Smokefree 2025 Community Voice	34,422	-
Tamariki Ora	121,071	-
Tapestry of Truth	348	33,364
Te Pae Oranga	14,500	-
Te Puni Kōkiri - Māori Housing Project	403,458	261,532
Te Ranga Tupua - Tranche 2	136,000	-
Te Rito o te Whānau Wānanga	-	-
Te Tihi Whānau Ora Services	-	95,075
TPK Maori Housing Project	-	-
Toronga Whanau	315,176	313,064
TRT Covid 19 Rapid Response Services	215,871	-
WDHB - Covid Response	-	-
WDHB - Suicide Prevention	-	-
Whanganui Community Foundation - Oral Health	-	44,221
Whānau Harm	-	74,538
Whānau Ora Services	83,935	-
Whānau Resilience	156,918	80,446

WOCA Covid-19 Omicron Rapid Response	167,047	-
Total Income in advance	5,030,653	2,890,218

	2022	2021
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Non-cancellable operating leases for Te Oranganui Trust are as follows:

c. Vehicle leases

No later than 1 year	184,785	207,993
Later than 1 year and no later than 5 years	248,823	104,267
Later than 5 years	-	-
Total	433,608	312,260

d. Photocopier leases

No later than 1 year	1,163	10,920
Later than 1 year and no later than 5 years	-	876
Later than 5 years	-	-
Total	1,163	11,796

e. Property leases

No later than 1 year	266,005	241,642
Later than 1 year and no later than 5 years	508,280	-
Later than 5 years	-	-
Total	774,285	241,642

Vehicle leases are between 33 and 36 months periods. The final expiry date of vehicles leased is June 2025. In addition, securities are held by Toyota Finance New Zealand over 50 vehicles. Property leases are non-cancellable for a term of up to 3 years, expiring June 2025, with 2 further rights of renewal of 3 years. All leases for photocopy machines were expired during the period except for 1. The new leases were not signed until after the balance sheet.

	2022	2021
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20. Finance Leases

Current Portion	6,591	47,497
Non-Current Portion	13,765	19,751
Total Finance Leases	20,356	67,248

Finance lease Liability

The trust entered into finance lease agreements for two motor vehicles for 24 and 60 month period in 2021. In June 2022, the trust decided to buy the motor vehicles outright. The current portion of the finance lease liability for 2022 is related to a motor vehicle that is currently on finance with Toyota Finance New Zealand.

	2022	2021
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Minimum lease payments payable:

Not later than one year	393,564	50,019
Later than one year but not later than 2 years	1,568,760	7,472
Later than 2 years but not later than 5 years	-	14,945
Total Minimum lease payments payable:	1,962,324	72,436

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.

21. Contingent Liabilities

There are no contingent liabilities as at balance date. (2021: nil).

2022 2021

22. Categories of Financial Assets and Liabilities

Financial Assets		
Cash and cash equivalents	8,830,941	7,122,906
Receivables from exchange transactions	4,733,538	1,531,141
Total Financial Assets	13,564,479	8,654,046
Financial Liabilities		
Trade and other Creditors	1,511,292	776,810
Employee Entitlements	550,792	548,964
Finance Leases	20,356	67,248
Deferred income (conditions attached)	5,030,653	2,890,218
Total Financial Liabilities	7,113,093	4,283,240

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

23. 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. (2021: nil).

24. Ability to Continue Operating

The trust has not suffered any negative financial consequences as a result of COVID-19 global pandemic. No contracts have been ceased. This report has been prepared on the basis that the trust will continue to operate for the foreseeable future.

25. 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	This Year Value of Transactions
Pahia Turia (trustee) and also a board member of Whānau Ora Commissioning Agency.	Whānau Ora Commissioning Agency provided the trust Funding support for Whānau Ora navigation services.	\$787,948	\$717,456
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 funds to support shared services - Motor Vehicles	\$4,896 \$809 Owing	\$8,447
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 funds to support shared services - Covid 19 Rapid response services	\$420,602 \$173,650 Owing	\$0
Katarina Hina (Director: UCOL)	UCOL have provided fees to Te Oranganui Trust for the placement of a student under the Bachelor of Nursing Program	\$326	\$375
Katarina Hina (Director: UCOL)	Te Oranganui Trust has paid course fees to UCOL for students in a variety of programs	\$1,114	\$0
Jacob Ruru-Canterbury (Director/Shareholder: Te Ngaruru Limited)	Te Oranganui Trust has paid te Ngaruru Limited for the Hiring of Atene Homestead	\$696	\$0

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>2022</u>	<u>2021</u>
Board remuneration	\$99,908	\$46,050
Number of persons	10	8
CEO and Senior Management remuneration	\$838,678	\$736,893
Number of persons	10	8

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

During the reporting period total remuneration and compensation of \$103,245 (2021: \$118,140) 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. (2021: nil).

INDEPENDENT AUDITORS REPORT

To the Trustees of Te Oranganui Trust (Incorporated)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Te Oranganui Trust (Incorporated) on pages 5 to 23, which comprise the statement of financial position as at 30 June 2022, 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 2022, 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 Financial 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 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.



Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 3 October 2022



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