

# BUDGET

PROJECT INCOME:		
Community Development Scheme	Year One	\$80,000
	Total (excluding GST)	\$80,000

PROJECT EXPENDITURE:		
Community Development Project Worker's Salary salary/invoices		\$48,000
Accident Compensation Corporation (ACC); Kiwisaver etc		\$2,000
Recruitment (one off)		\$1,400
Mileage - .77 x 100km per m est.		\$1,000
Cellphone - \$75 per month + \$500 purchase		\$1,400
Computer / hard drive/ Data show (one off)		\$2,000
Stationary General - \$50 month		\$600
Staff professional development/travel/accommodation		\$2,000
Project implementation and development costs (community)		\$11,000
Organisation overhead		\$6,000
Meeting/ Fono/ Venue Hire/ Gartering		\$4,400
Discretionary		\$200
	Total (excluding GST)	\$80,000

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**Conflict of Interest Statement for the DIA Community Development Scheme.**

Pasifika for Tomorrow are a small group made up of three members: Pio Masoe, Terisa Ngobi and Rasela Molio'o Fonoti-Fuauli' that are working in collaboration with Arohamai Literacy Horowhenua to support Pasifika Community Development in Horowhenua.

All three members of the Pasifika group have been involved in the process of securing this grant. Terisa Ngobi, a member of PFT has indicated that she is now interested in applying for the position of Community Development Worker.

To ensure transparency and that there is no Conflict of Interest (perceived or real), PFT has decided that for all matters to do with this DIA CDS grant, Terisa Ngobi will not be involved in any of the discussions or decisions regarding this grant. The other two members (Pio and Rasela) will review the work programme and budget to make sure that it is independent of the third member.

Pio and Rasela of PFT will take control of the recruitment process, supported by ALH so there is no unfair advantage given to Terisa Ngobi. A member from ALH and the community will also be involved in the recruitment panel guided by a DIA advisor.

Signed:



19/1/2017

Pio Robinson



Terisa Ngobi 19/01/2017



Pio Masoe



Rasela Molio'o Fonoti-Fuauli'

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# MEMORANDUM OF UNDERSTANDING

Between

AROHAMAI LITERACY HOROWHENUA

And

PASIFIKA FA'ATILI FOE MO LE A'E - PFT (PASIFIKA FOR TOMORROW)

## 1. Background

Pasifika Fa'atili Foe Mo Le A'e - PFT (Pasifika for Tomorrow) are a newly established Pasifika group who work with the Pasifika Horowhenua community to address any issues they may have and are by Pasifika for Pasifika. They have a newly established board and strategic direction however their relationships and volunteer work in the Horowhenua, specifically the Pasifika community, are well established and maintained.

PFT are an independent not for profit organisation who recently applied for and were successfully granted the Community Development Scheme (CDS) funding from Department of Internal Affairs (DIA) which is \$80,000 per year for 3 years. DIA are interested in funding the outcomes PFT had stated in their application and again in their work plan and budget that they submitted and that was accepted by DIA. To access the DIA CDS funding PFT also need to have 2 years financial records. As PFT are newly established they are yet to build this and therefore need an umbrella organisation who understands and is supportive of PFT and the outcomes proposed for the Pasifika community in the Horowhenua.

Arohamai Literacy Horowhenua (ALH) was formed in 2015 as a successor to two long-established literacy services: Arohamai Literacy Aotearoa and Horowhenua Adult Literacy Service.

We recognise the right of all individuals to have the opportunity through literacy services to achieve their full potential as members of our community

We are a bicultural organisation recognising the Treaty of Waitangi by operating in accordance with Tino Rangatiratanga and guided by Manaaki Tangata to meet the needs of our multicultural community

We work together to provide high quality, accessible and appropriate services that empower our learners

We are a smart, professional and financially prudent organisation

In all of our work we have regard to the principles of:

- Manaakitanga (Nurturing)
- Pukengatanga (Skills)
- Wairuatanga (Spiritual)

- Whanaungatanga (Relationship)
- Ukaipotanga (Identity)
- Rangatiratanga (Ownership)
- Te reo
- Kotahitanga (Togetherness)

One of our main priorities is to support the Pasifika community in Horowhenua in an appropriate way so that they may have the same opportunities as the other communities in our area.

## 2. Purpose

The purpose of this MOU is to provide a framework for the sharing of information, intellectual property and resources between the parties.

The role of ALH is to support PFT by being a fundholder.

The contractual relationship for the DIA CDS fund is between ALH and DIA however PFT and ALH require a Memorandum of Understanding (MOU) that clearly identifies the relationship between ALH and PFT and the roles, responsibilities, principles and overall decision making for each party.

Further ALH wants to support PFT and this initiative as an opportunity for the Horowhenua Pasifika community to have their own independent organisation that is delivered and managed by Pasifika people, with decision making by Pasifika people for the Pasifika people and to improve Pasifika wellbeing.

### ALH will:

- Hold funds received from DIA
- Pay wages and other costs of PFT on receipt of supporting documentation and in accordance with the agreement with DIA
- Not have any employment relationship with PFT staff but only act as its agent in paying wages
- Support PFT's decisions and outcomes for the Horowhenua Pasifika community
- If practicable, supply work space at its premises at 13 Bristol Street, Levin with details of the arrangement to be the subject of a separate agreement
- Appoint a nominee of PFT to the ALH governance committee
- Welcome PFT Board members and PFT's co-ordinator to attend meetings of the ALH governance committee as observers

### PFT will:

- Pay a contribution to ALH's overheads as agreed between PFT and ALH, and also pay any additional audit or review fees attributable to the arrangements between DIA, ALH and PFT
- Appoint a member of the ALH governance committee to the PFT Board
- Welcome the other ALH governance committee members and ALH's manager to meetings of the PFT Board as observers
- Support ALH in its work including providing advice, support and guidance on any Pasifika work or issues ALH may want and need

### 3. Principles

Both organisations recognise the benefits of working together to achieve positive outcomes for our community and children and families within. To this end, the memorandum of Understanding has been developed with the following principles. Both organisations will:

- Provide individuals, families and staff with greater opportunities because we bring collaboration to life;
- Recognise that we can achieve better efficiencies when we share knowledge, skill, intellectual property and resources;
- Produce tangible results and better outcomes when we can offer our clients a smorgasbord of services that are easy to access and relevant to their needs;
- Support our staff better because they can access advice, training, supervision and information from either organisation
- Not take any action that is deliberately harmful to the other
- Be open and honest in dealing with each other
- Inform each other of any circumstances that might have the potential to be detrimental to the interests of the others and/or the community that we serve, except where the disclosure of such information is not permitted in law
- Not compete against each other for contracts or resources except where it is in the best interest of the community to do so. This is to be done openly.

### 4. Agreement

In order to achieve the purpose of this MOU we agree that:

- We will share information and resources as appropriate
- Ownership of intellectual property and resources will be attributed to the relevant organisation and acknowledged publicly, where appropriate
- Both organisations will work together to provide and or access training for their staff
- Both organisations will provide the other with staff supervision and peer supervision when deemed appropriate.
- On request PFT will provide ALH with all the information it requires in order to fulfil ALH's contractual agreement with DIA. Specifically it will supply

Annual results report answering the narrative questions put by DIA

Annual outcomes progress report

Annual financial report of actual spend against budget

- PFT will also present a report on its activities to each monthly meeting of the ALH governance committee

## 5. Roles and Responsibilities

Governance and management of both independent not for profit organisations need to be clearly defined:

ALH	PFT
Contractual relationship with DIA	Relationship with ALH organisation (reporting and supplying supporting information on DIA expectations of outcomes for CDS funding)
Fund hold CDS funding from DIA for PFT, receiving funds from DIA and accounting for them to DIA	Has full governance and management of CDS funding to reach outcomes .i.e. Make decisions for the CDS funding including position(s), recruitment of these, Pasifika supervision and management of staff, work plan etc. Account to ALH for funds received
Either pay wages and other costs as agent for PFT or pay funds direct to PFT on receipt of appropriate documentation	Has full HR, governance and management including employing staff, providing Pasifika pastoral employment care, managing any conflicts of interest

## 6. Services

Each organisation will accept referrals from the other in response to client need (and intake criteria). The table below specifies what each organisation specialises in:

Umbrella Organisation	PFT
Literacy and Numeracy services	Language and Customs
Computer Training	Advocacy and Guidance
Te Reo	Pasifika Social Services
Driver Education	

## 7. Management of relationship between PFT and ALH

The Manager of ALH and the Co-ordinator of PFT will be responsible for effectively managing the relationship between ALH and PFT by providing assistance and support as required.

## 8. Disputes

- We recognise that there may be times when we cannot agree
- We will meet and discuss the matters openly and honestly
- If matters cannot be resolved after an initial meeting, we may require an independent third party to act as a mediator, we will both agree on a suitable person
- We will operate on the principles of good faith and natural justice
- We will revisit the principles that underpin the forming of this relationship and assess the issues against these principles.

**9. Term of agreement**

This agreement commences on 1 January 2017 and ends on 31 December 2018. By agreement between the parties, it may be terminated early or extended.

**AGREED, CONFIRMED & SIGNED BY:**

**Arohamai Literacy Horowhenua Inc.**

**Pasifika Fa'atili Foe Mo Le A'e (PFT Pasifika for Tomorrow)**

Co-Chair



Chair



Pio Masoe

Raseka Molido Fordh -fi

Date

19-1-17

Date



19/01/2017

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**Budget for Pasifika For Tomorrows: Pasifika Community Led x1FTE**

<b>PROJECT INCOME:</b>		
Community Development Scheme		\$80,000
	Total (excluding GST)	

<b>PROJECT EXPENDITURE:</b>	
Pasifika Community Led	\$70,000
ACC & Kiwi Saver	\$ 2,800
Staff Professional Development	\$ 500
Discretionary i.e. food for fono, venue hire etc	\$1,000
Agency Overheads Includes for example: <ul style="list-style-type: none"><li>• Travel/car usage</li><li>• Phone usage</li><li>• Rent &amp; Power</li><li>• Stationary.</li></ul>	\$5,700

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## Pasifika for Tomorrow – Work Plan

Short-term outcome	Planned initiatives to achieve this outcome	Planned activities for each initiative	Milestone(s) or completion date(s)
<p><b>Increase in Pasifika community participation</b></p>	<ul style="list-style-type: none"> <li>• Identifying what the need in the Horowhenua is for Pasifika</li> <li>• Barriers to accessing services</li> <li>• Coordination of fono</li> </ul>	<ul style="list-style-type: none"> <li>• Scoping of initiatives and services already out there for Pasifika</li> <li>• What are the gaps in services to Pasifika people of Horowhenua?</li> <li>• What the Pasifika community want more of, identifying the need .i.e. mothers groups, budgeting services, safe relationships, mens groups etc</li> <li>• Advocacy &amp; guidance – assisting Pasifika to access services and understand their entitlements .i.e. access &amp; support to navigate Pasifika scholarships, Work &amp; Income assistance etc</li> <li>• Participate in community fono, adding value from a Pasifika perspective</li> </ul>	<p>By January 2017 complete stocktake of services to Pasifika within the Horowhenua region.</p> <p>By January 2017 identified the need and gaps in services for Pasifika within the Horowhenua region.</p> <p>By March 2017 development of programmes identified by Pasifika community. Begin seeking funding. By December 2017 delivery of at least x2 Pasifika programmes to the community.</p> <p>From December 2016 promote to Pasifika community – advocacy &amp; guidance assistance. Ongoing.</p> <p>From December 2016 plan a series of focused fono .i.e. Communicate to Pasifika community Faatele Foe Mo Te A'e: Pasifika for Tomorrow, advocacy &amp; guidance assistance,</p>

<p><b>Cultural Identity</b></p>	<ul style="list-style-type: none"> <li>Increasing Pasifika awareness, understanding, awareness, access and ability to show case their cultural identity – Who are we?</li> </ul>	<ul style="list-style-type: none"> <li>Language nests</li> <li>Cultural &amp; Traditions fono (to include the Pasifika tradition, culture and 'way' in the Horowhenua which is different from other towns in NZ and an adaptation of the Islands.</li> </ul>	<p>Pasifika having a voice (fono) identifying need &amp; gaps in community for Pasifika etc.</p> <p>By December 2017 developed and delivered x2 'Language' classes (x1 Samoan &amp; x1 Tongan as the largest Pasifika populations in the Horowhenua).</p> <p>By December 2016 seek funding to deliver language classes. Ongoing.</p> <p>By December 2017 developed and delivered x2 'Culture &amp; Tradition' classes (x1 Samoan &amp; x1 Tongan as the largest Pasifika populations in the Horowhenua).</p> <p>By December 2016 seek funding to deliver Culture &amp; Tradition classes. Ongoing.</p> <p>By December 2017 have Pasifika specific representation on Horowhenua Community groups .i.e. Community Wellbeing Executive, Horowhenua Child, Youth Network etc. Ongoing.</p> <p>By March 2017 participate in the Children's Day event with Pasifika entertainment and Pasifika presence on the Children's Day committee</p>
<p><b>Relationship development with a Pasifika perspective</b></p>	<ul style="list-style-type: none"> <li>Building relationships and networking</li> </ul>	<ul style="list-style-type: none"> <li>Pasifika presence at community forums</li> <li>Promoting</li> <li>Participation with a Pasifika perspective on community events</li> </ul>	

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		<ul style="list-style-type: none"> <li>Introducing and explaining role to agencies and NGO sector</li> </ul>	<p>By November have a Pasifika presence on the White Ribbon event</p> <p>By March 2017 approached all NGOs, Schools and agencies in Horowhenua with information about Pasifika for Tomorrows purpose</p>
<p><b>Pasifika leadership</b></p>	<ul style="list-style-type: none"> <li>Growing Pasifika organization</li> </ul>	<ul style="list-style-type: none"> <li>Service satisfaction &amp; development of documents for Pasifika Social Services <ul style="list-style-type: none"> <li>Statistics</li> <li>PDP</li> <li>Job descriptions</li> <li>Terms of Reference</li> <li>Develop Board</li> <li>Seek &amp; oversee funding and contracts</li> </ul> </li> </ul>	<p>Ongoing – support the non-Pasifika agencies &amp; NGO's with tools re: how to engage and support Pasifika etc</p> <p>By December 2017 have all documentation in place for Pasifika For Tomorrow including policies and procedures</p>

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## Budget: Community Development Scheme

PROJECT INCOME: Pasifika Fātili Foe mo le a'e.		
Community Development Scheme		x 2 \$80,000
	Total (excluding GST)	\$ 160,000.00

\* Life to the Max contributing bank fees, computer & consumables

PROJECT EXPENDITURE:	
Acc	\$ 120.00
Bank Fees	supplied by LTTM
Cell phones	\$ 1,263.34
Client Expenses	\$ 800.00
Contributions to overheads	\$ 3000.00
Insurance	\$ 150.00
Kiwi Saver	\$ 4,666.66
Meetings	\$ 2,000.00
Motor Vehicle	\$ 8,000.00
Wages	\$ 140,000.00
Computer	supplied by LTTM
	Total (excluding GST)

Please do not include any 'in-kind' donations in the expenditure section.

\* NB  
 Year 2 expect to increase to another FTE from other sources of funding  
 Year 3 " " " " x 2 FTE " " " "

TRUST DEED  
LIFE TO THE MAX,  
HOROWHENUA TRUST



OCTOBER 2006

# LIFE TO THE MAX, HOROWHENUA TRUST

THIS DEED is made the day of 17 October 2006

## BETWEEN

<u>Name</u>	<u>Occupation</u>	<u>Address</u>
Brendan Duffy	Mayor	12 Lakewood Grove, Levin
Brenda Burns	School Principal	1081 Queen Street, Levin
Shelly Mitchell-Jenkins	Chartered Accountant	275 Oxford Street, Levin,
Yvonne Summers	Barrister and Solicitor	513a Queen Street, Levin,
Stephen McCarthy	Police Officer	7 Bristol Street, Levin.
Christine Wilson	Service Manager	Mill Road, Ōtaki.
Joan McMillan	Rural Mental Health Worker	Horowhenua Hospital, Liverpool Street, Levin

- A The parties to this Deed wish to establish a charitable trust (in this Deed referred to as "the Trust") for the purposes described in Clause 3 of this Deed, and
- B The parties to this deed have agreed to contribute the sum of one dollar each to establish the Trust; and
- C They have agreed to enter into this Deed specifying the purposes of the Trust and providing for its control and government.

## 1 TE INGOA / NAME:

The name of the Trust is the LIFE TO THE MAX, HOROWHENUA TRUST, hereafter called 'the Trust'.

## 2 MÄTÄPONO / PRINCIPLES

### The TRUST will:

Establish programmes, facilities and services to reduce the harm and risk associated with young people's alcohol and drug use.

Provide leadership and support for a multi agency team which will provide a wrap-around intervention services for at-risk youth.

Liaise with the communities of HOROWHENUA to maintain current knowledge about needs related to at-risk youth.

Provide information and education services that assist young people have a better understanding of alcohol and drug misuse.

Improve coordination of alcohol and drug use prevention services.

Advocate and raise funds to support the Trust's vision of making a positive difference in the lives of at-risk youth.

### **3 WHÄINGA/ PURPOSE**

The Trust will seek to offer a process to provide individually tailored programmes for young at risk people and their whānau/families to achieve better life and educational outcomes in the communities of HOROWHENUA.

The stated purposes of the Trust Deed are to:

- Identify and assess the needs of young people who present risk factors, which may reduce positive life skills, choices and outcomes.
- Develop a coordinated individualized programme providing positive options for young people and their whānau/family in HOROWHENUA.
- Identify, support, develop and co-ordinate resources and providers to participate in the programme including the provision of trained staff.
- Adhere to the principles of the Treaty of Waitangi (partnership, participation and protection). It is imperative for the trust to be responsive to the needs of Maori. The Trust recognises its clear obligations under the Treaty of Waitangi to enhance and improve the design of, access to, delivery and monitoring of policies and programmes which impact on Maori economic opportunity and social outcomes.
- Provide evaluation reports to any identified party or agencies.
- Work for the financial security of the Trust in order to provide long term support for young people.
- Carry out such other charitable purposes within the HOROWHENUA, as the trustees shall determine.
- Provide other support and assistance consistent with this charitable purpose.

Note that the Trust is being formed following the initiative of the Central, Regional Interagency Network (RIN), to establish a support programme for at risk young people and their families within the HOROWHENUA. The Trust will provide the governance and community ownership o

a team of skilled individuals initially funded for three years by the various agencies aligned to the RIN.

#### **4 NGA MAHI KI AOTEAROA ANAKE / ACTIVITIES LIMITED TO AOTEAROA/NEW ZEALAND**

The activities of the Trust will be limited to the HOROWHENUA, Aotearoa/New Zealand.

#### **5 TARI / OFFICE**

The office of the Trust will be in such a place in the HOROWHENUA as the Board of Trustees may from time to time determine.

#### **6 TE RUNANGA WHAKAHAERE / THE BOARD OF TRUSTEES**

- 6.1 The Board will comprise of no less than five (5) Trustees and no more than ten (10) Trustees.
- 6.2 The signatories to this Deed will be the first Board. The Trustees will elect from among themselves a Chairperson. A Secretary and Treasurer will also be appointed from among themselves or from non-trust members. An election of office-bearers will be held at the first meeting of the Board following the execution of this Deed and whenever a vacancy occurs. The positions of Secretary and Treasurer may be combined.
- 6.3 A person will immediately cease to be a Trustee when she or he resigns in writing, dies, is declared bankrupt or is found to be a mentally disordered person within the meaning of the Mental Health (Compulsory Assessment and Treatment) Act 1992 or subsequent enactment.
- 6.4 The Board will have the power to fill any vacancy that arises in the Board or to appoint any additional trustees subject to clause 6.1.
- 6.5 The Board may continue to act notwithstanding any vacancy, but if their number is reduced below the minimum number of trustees as stated in this deed, the continuing trustee/s may act for the purpose of increasing the number of trustees to that minimum but for no other purpose.
- 6.6 The Board may, by a motion decided by a two-thirds (2/3rd) majority of votes, terminate a person's position as a Trustee and member of the Board, if it believes that such action is in the best interests of the Trust.
- 6.7 The appointment of an Iwi representative will be by seeking a nomination from the Iwi should the Board deem that necessary.
- 6.8 The name of the Board will be the LIFE TO THE MAX, HOROWHENUA TRUST.

#### **7. NGA HUI O TE RUNANGA WHAKAHAERE/ MEETINGS OF THE BOARD**

- 7.1 The procedure for Board meetings will be as follows:
  - 7.1.1 A quorum will be at least half of its members.
  - 7.1.2 If a Trustee, including an office-bearer, does not attend three (3) consecutive meetings of the Board without leave of absence that member may, at the discretion and on decision of the Board, be removed as a Trustee, and/or from any office of the Trust which she or he holds.



- 7.1.3 All questions will if possible be decided by consensus. In the event that a consensus cannot be reached then a decision will be made by a majority vote by show of hands, unless otherwise determined by the Board.
- 7.1.4 If the voting is tied, the motion will be lost.
- 7.1.5 In the absence of the Chairperson, the Board will elect a person to chair the meeting from among the Trustees present.
- 7.2 The Board will meet at least six (6) times every year. Meetings may be held in person or by any other means of communicating as decided on by the Board from time to time. The Secretary will ensure that all members of the Board are notified of the meeting, either verbally or in writing.
- 7.3 The Secretary will ensure that a minute book is maintained which is available to any member of the Trust and which, for each meeting of the Board, records;
- 7.3.1 The names of those present; and
- 7.3.2 All decisions made by the Board; and
- 7.3.3 Any other matters discussed at the meeting.

## **8. TAKETAKE/ POWERS**

In addition to the powers provided by the general law of New Zealand or contained in the Trustee Act 1956, the powers which the Board may exercise in order to carry out its charitable purposes are as follows:

- 8.1 To use the funds of the Trust as the Board thinks necessary or expedient in payment of the costs and expenses of the Trust, including the employment and dismissal of professional advisors, agents, officers and staff, according to principles of good employment and the Employment Relations Act 2000 or any subsequent enactment;
- 8.2 To purchase, take on, lease or in exchange or hire or otherwise, acquire any real or personal property and any rights or privileges which the Board thinks necessary or expedient in order to attain the purpose of the Trust and to sell, exchange, let, bail or lease, with or without option of purchase or, in any other manner, dispose of such property, rights or privileges;
- 8.3 To invest surplus funds in any way permitted by law for the investment of Charitable Trust funds and upon such terms as the Board thinks fit;
- 8.4 To borrow or raise money from time to time with or without security and upon such terms as to priority or otherwise as the Board thinks fit; and
- 8.5 To do all things as may from time to time be necessary or desirable to enable the Board to give effect to and attain the charitable purposes of the Trust.

## **9 KO NGA RAWA HEI PAINGA MO TE IWI / INCOME, BENEFIT OR ADVANTAGE TO BE APPLIED TO CHARITABLE PURPOSES**

- 9.1 Any income, benefit or advantage will be applied to the charitable purposes of the Trust.
- 9.2 No trustee or members of the Trust or any person associated with a trustee shall participate in or materially influence any decision made by the trustees in respect of any payment to or on behalf of that trustee or associated person of any income, benefit or

advantage whatsoever. Any such income paid shall be reasonable and relative to that which would be paid in an arm's length transaction (being the open market value).

- 9.3 The provision and effect of this clause shall not be removed from this deed and shall be implied into any document replacing this deed of trust.

## **10 TURU TAKETAKE / POWER TO DELEGATE**

- 10.1 The Board may from time to time appoint any committee and may delegate any of its powers and duties to any such committee or to any person. The committee or person may without confirmation by the Board exercise or perform the delegated powers or duties in the same way and with the same effect as the Board could itself have done.
- 10.2 Any committee or person to whom the Board has delegated powers or duties will be bound by the terms of the Trust and any terms or conditions of the delegation set by the Board.
- 10.3 The Board will be able to revoke such delegation at will, and no such delegation will prevent the exercise of any power or the performance of any duty by the Board.
- 10.4 It will not be necessary for any person who is appointed to be a member of any such committee, or to whom such delegation is made, to be a Trustee.

## **11 PÜTEA / FINANCIAL ARRANGEMENTS**

- 11.1 The financial year of the Trust will be from 1 January to 31 December.
- 11.2 At the first meeting of the Board in each financial year, the Board will decide by resolution the following:
- 11.2.1 how money will be received by the Trust;
  - 11.2.2 who will be entitled to produce receipts;
  - 11.2.3 what bank accounts will operate for the ensuing year, including the purposes of and access to accounts;
  - 11.2.4 who will be allowed to authorise the production of cheques and the names of cheque signatories; and
  - 11.2.5 the policy concerning the investment of money by the Trust, including what type of investment will be permitted.
- 11.3 The Treasurer will ensure that true and fair accounts are kept of all money received and expended by the Trust.
- 11.4 The Board may arrange for the accounts of the Trust for that financial year to be audited by an accountant appointed for that purpose.

## **12 TE TOHE TAKETAKE / COMMON SEAL**

- 12.1 The Common Seal of the Board, following its incorporation, will be kept in the custody and control of the Secretary, or such other officer appointed by the Board.
- 12.2 When required, the Common Seal will be affixed to any document following a resolution of the Board and will be signed by the Chairperson (or a trustee acting as the Chair) and one other trustee appointed by the Board.

### **13 WHAKAREREKĒTANGA TURE / ALTERATION OF THIS DEED**

- 13.1 The Trustees may, by consensus or pursuant to a motion decided by a two-thirds majority of votes, by supplemental Deed make alterations or additions to the terms and provisions of this Deed provided that no such alteration or addition will:
- 13.1.1 detract from the exclusively charitable nature of the Trust or result in the distribution of its assets on winding up or dissolution for any purpose that is not exclusively charitable; or
  - 13.1.2 be made to the Purpose Clause (3), the Activities Limited to New Zealand Clause (4), the Pecuniary Interests Clause (9) or the Disposition of Surplus Assets Clause (15) unless it is first approved in writing by the Department of Inland Revenue.

### **14 TAKAWAENGA / MEDIATION & ARBITRATION**

- 14.1 Any dispute arising out of or relating to this deed may be referred to mediation, a non-binding dispute resolution process in which an independent mediator facilitates negotiation between parties. Mediation may be initiated by either party writing to the other party and identifying the dispute which is being suggested for mediation. The other party will either agree to proceed with mediation or agree to attend a preliminary meeting with the mediator to discuss whether mediation would be helpful in the circumstances. The parties will agree on a suitable person to act as mediator or will ask the Arbitrators' and Mediators' Institute of New Zealand Inc. to appoint a mediator. The mediation will be in accordance with the Mediation Protocol of the Arbitrators' and Mediators' institute of New Zealand Inc.
- 14.2 The mediation shall be terminated by-
- 14.2.1 The signing of a settlement agreement by the parties; or
  - 14.2.2 Notice to the parties by the mediator, after consultation with the parties, to the effect that further efforts at mediation are no longer justified; or
  - 14.2.3 Notice by one or more of the parties to the mediation to the effect that further efforts at mediation are no longer justified; or
  - 14.2.4 The expiry of sixty (60) working days from the mediator's appointment, unless the parties expressly consent to an extension of this period.
- 14.3 If the mediation should be terminated as provided in 14.2.2, 14.2.3 or 14.2.4 any dispute or difference arising out of or in connection with this deed, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration in New Zealand in accordance with New Zealand law and the current Arbitration Protocol of the Arbitrators' and Mediators' Institute of New Zealand Inc. The arbitration shall be by one arbitrator to be agreed upon by the parties and if they should fail to agree within twenty - one (21) days, then to be appointed by the President of the Arbitrators' and Mediators' Institute of New Zealand Inc.

### **15 TAUNAHA / TRUSTEE LIABILITY**

It is declared that:

- 15.1 The Trustees are chargeable respectively only in respect of the money and securities they actually receive, or which, but for their own acts, omissions, neglects, or defaults they would have received, notwithstanding their signing any receipt for the sake of conformity; and
- 15.2 They are each answerable and responsible respectively only for their own acts, receipts, omissions, neglects and defaults and not for those of each other, or of any banker, broker, auctioneers, or other person with whom, or into whose hands, any Trust money or security is properly deposited or has come;
- 15.3 No Trustees shall be liable personally for the maintenance, repair, or insurance of any charges on such property;
- 15.4 No Trustees hereof shall be liable for any loss arising from any cause whatsoever including a breach of the duties imposed by Section 13B and/or Section 13C Trustees Act 1956 (as enacted by the Trustee Amendment Act 1988) (or any statutory replacement or equivalent) unless such loss is attributable:
- 15.4.1 To his or her own dishonesty; or
  - 15.4.2 To the willful commission by him or her of an act known by him/her to be a breach of Trust.

And pursuant to Section 13D of the Trustees Act 1956 it is intended by this clause that the duties imposed by Section 13B and 13C of the Trustees Act 1956 shall not apply to any Trustee hereof.

- 15.5 No Trustees shall be bound to take any proceedings against a co-Trustee for any breach or alleged breach of Trust committed by that co-Trustee.
- 15.6 Notwithstanding the procedure or otherwise of retaining assets in the Trust Fund no Trustee shall be liable for any loss suffered by the Trust Fund by reason of the Trustees retaining any asset forming part of the Trust Fund.
- 15.7 The Trustees shall from time to time and at all times be indemnified by and out of the Trust property from and against all costs, charges, losses, damages, and expenses sustained or incurred by them or in or about the execution and discharge of their office or in or about any claim, demand, action, proceeding or defense at law or in equity in which they may be joined as a party.

## **16 TE TUKU TOENGA RAWA / DISPOSITION OF SURPLUS ASSETS**

On the winding up of the Trust, or on its dissolution by the Registrar, all surplus assets, after the payment of costs, debts and liabilities will be given to other charitable organisation/s within New Zealand as the Board will decide. If the Trust is unable to make such a decision, the surplus assets will be disposed of in accordance with the directions of the High Court pursuant to section 27 of the Charitable Trusts Act 1957 or subsequent enactment.

# Workplan: Community Development Scheme 2016

Long-term outcome #	Planned initiatives to achieve this outcome	Planned activities for each initiative	Milestone(s) or completion date(s)
<p>Maori women Pasifika communities have access to services -</p> <p>Pasifika people in Hawke's Bay are engaged in the learning of language Pasifika people are confident in their identity</p> <p>Pasifika understand what a safe relationship is -</p> <p>Pasifika women &amp; mothers are a network - safe common place to come together -</p> <p>Pasifika people are able to live well &amp; healthy &amp; will train their men's on-Pasifika services are appropriate &amp; confidently delivered to Pasifika people</p> <p>Pasifika resources appropriate &amp; resonate with Pasifika people</p> <p>Seamless transition from home to education in our PI children</p>	<p>Advocacy + guidance when navigating services</p> <p>7 sessions of 2hrs per session basic intermediate +</p> <p>7/8 sessions @ 2hrs per session learning customised sessions</p> <p>young women session</p> <p>men sessions</p> <p>establish a Pasifika women's/mum group</p> <p>Budgeting classes - from a Pasifika perspective</p> <p>Delivery of workshops + sessions to non-PI agencies</p> <p>Development of Pasifika resources</p> <p>Develop transition programme</p>	<p>Advocacy, guidance &amp; accessing services through social services in the Hawke's Bay region. Health services etc</p> <p>Maori Samoan classes - Tongan - Tokelau - "at" held: Pe'ia (break down) - Introduction understanding the resources available</p> <p>Workshop through safe relationships in young PI women (social workers) mens group</p> <p>They will learn from learning to see, to play with, to make for smaller projects for their kids + people</p> <p>Budgeting sessions will include money management, debt consolidation, etc</p> <p>Work through the PI are? - how they like to work</p> <p>Appropriate conversation starters etc - develop a model to meet the need of the PI community</p> <p>Educational resources tools</p> <p>Transition from home - school - kindy to school</p> <p>School to college</p> <p>College to further tertiary</p>	<p>Ongoing Service</p> <p>Ongoing/complete from basic to intermediate to completion on all sessions for each topic</p> <p>12 sessions to complete</p> <p>Ongoing</p> <p>Ongoing</p> <p>By month or as required</p> <p>Ongoing</p>

Add additional pages if additional long-term outcomes, with planned initiatives and activities, are proposed.

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## **Programmes and Services**

Throughout our programmes and services, and where appropriate or relevant, we will have key speakers and professionals to draw on for their expertise in certain fields however always from a Pasifika lens. Further we have available our local elderly leaders who are essential to all programmes and services and to the success of our Pasifika people.

### **Advocacy and guidance**

Supporting the Horowhenua Pasifika peoples to access, have an awareness, understand and navigate through local social services .i.e. Work and Income, Immigration, Housing, Health and Education.

### **Language/ Aga nu'u**

For our urban and Pasifika peoples. We have qualified professionals who are able to teach basic language through to the appropriate way to address people (especially those with titles) and the like.

We will start with Samoan language and move to Tongan, Tokelauan, Niue etc.

### **Customs and Traditions – Va Fealoai'**

We will look at appropriate behaviors in settings such as weddings, Funerals, church – Fa'alavelave. We know cultural identity gives our people belonging, confidence and clears the way for the ability to learn and succeed.

### **Safe relationships**

This is in response to Horowhenua's domestic violence statistics however we will be looking at resolutions and strategies from a Pasifika perspective. We will start with girls and look to have a mens group also.

### **Womens/mums group**

Traditionally Pasifika peoples have always had 'women groups'. Women are the back bone of our people and the heart of our fanau. We hope within the group to hold educational sharing of knowledge including sewing, cooking etc. This will provide an opportunity for our mums to come together, for new settlers to have a people to connect with and for our mums to share and learn from each other. Knowing what is available in the community and acknowledging their skills and strengths.

## **Budgeting**

This will be delivered differently as it will be from a Pasifika perspective to include what we know are 'essential' expenses for our people for example sending money home to the Islands or fa'alavelave at weddings and especially funerals. We will look at ways fanau can keep themselves out of financial strife while still contributing to fa'alavelave.

## **Engagement for our non-Pasifika colleagues**

Educate and guide our non-Pasifika colleagues on how we like to work and be engaged with. This will be done in a strengths based way as we are no longer wanting to work in the deficit rather want to look at solutions that we know work for us.

## **Development of resources**

We are starting to develop educational material that we know works for us. From learning tools for our people to models and learning tools of engagement for our non-Pasifika colleagues.

## **Translations services**

For our people as well as school materials etc

## **Transition from a Pasifika perspective**

- From home to kindy
- Kindy to school
- School to college
- College to further tertiary.

# **Life to the Max, Horowhenua Trust**

## **Financial Statements**

**For the Year Ended 30 June 2015**

Released under the Official Information Act 1982



**Life to the Max, Horowhenua Trust**

**Contents of Financial Statements**

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**For the Year Ended 30 June 2015**

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**Life to the Max, Horowhenua Trust**

**Statement of Responsibility**

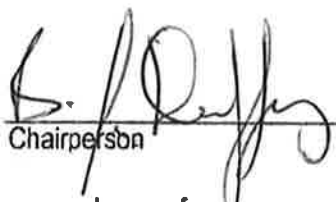
**For the Year Ended 30 June 2015**


The Board of Trustees have pleasure in presenting the annual financial statements of the Life to the Max, Horowhenua Trust for the year ended 30 June 2015

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these statements.

The management, including the General Manager, accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Life to the Max, Horowhenua Trust financial reporting.

In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the Life to the Max, Horowhenua Trust.

  
Chairperson  
14/12/15  
Date

  
Trustee/Treasurer  
14/12/15  
Date

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# Life to the Max, Horowhenua Trust

## Entity Information

As at 30 June 2015

<b>Legal Name of Entity</b>	Life to the Max, Horowhenua Trust
<b>Type of Entity and Legal Basis (if any):</b>	Charitable Trust
<b>Registration Number</b>	CC22937
<b>Entity's Purpose or Mission</b>	Provide services to young people and their families in the Horowhenua
<b>Entity Structure</b>	Life to the Max Horowhenua has a board of trustees who provide governance, and a staff of approximately 20 managed by the General Manager
<b>Main Sources of the Entity's Cash and Resources</b>	Life to the Max Horowhenua is funded by government contracts for other services, donations and grants.
<b>Entity's Reliance on Volunteers and Donated Goods or Services</b>	Life to the Max Horowhenua Trustees are volunteers, no other reliance is placed on volunteers for donated goods or services.
<b>Physical Address</b>	12A Exeter Street Levin
<b>Telephone</b>	06 368 8005
<b>Email Address</b>	<a href="mailto:manager@lstm.org.nz">manager@lstm.org.nz</a>
<b>Trustees</b>	B Duffy (Chair) S Mitchell-Jenkins (Treasurer) S Royal B Burns Z Kearns B Taumoepeau P May J Ferrel D Rump
<b>Accountants</b>	Colbert Cooper Limited Chartered Accountants 275 Oxford Street Levin 5510
<b>Auditor</b>	Fluker Denton
<b>Bankers</b>	Bank of New Zealand
<b>IRD Number</b>	095-098-827

## Independent Auditor's Report

To the Trustees of Life to the Max, Horowhenua Trust.

### Report on the Financial Statements

We have audited the financial statements of Life to the Max, Horowhenua Trust on pages 5 to 13, which comprise the Statement of Financial Performance, Statement of Changes in Trust Funds and Statement of Cash Flows for the year ended 30 June 2015; and the Statement of Financial Position as at that date; and a summary of significant accounting policies and other explanatory information within the Notes to the Financial Statements.

### Trustees' Responsibility for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express to you an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

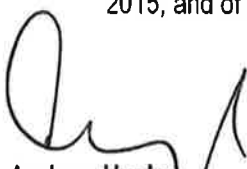
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

### Opinion

In our opinion, the financial statements on pages 5 to 13:

- Comply with generally accepted accounting practice in New Zealand; and
- Present fairly, in all material respects, the financial position of Life to the Max, Horowhenua Trust as at 30 June 2015, and of its financial performance for the year then ended.

  
Andrew Hyslop  
Fluker Denton & Co  
16 December 2015  
Levin



**Life to the Max, Horowhenua Trust**  
**Statement of Financial Performance**  
**For the Year Ended 30 June 2015**

	Note	2015 \$	2014 \$
<b>Contract Revenue</b>	4	<b>1,070,187</b>	<b>1,217,328</b>
<b>Other Income</b>			
Interest Received		26,506	22,690
Donations		-	180
Sundry Income		-	2,000
Special Projects - Non Government		1,000	-
COGS Grant		2,500	3,500
NZ Lotteries Grants Board		35,000	28,000
<b>Total Other Income</b>		<b>65,006</b>	<b>56,370</b>
<b>Gross Surplus after Other Income</b>		<b>1,135,193</b>	<b>1,273,698</b>

Released under the Official Information Act 1982

These financial statements are to be read in conjunction with the accompanying Notes and the Compliance Report. These statements have been audited.

Life to the Max, Horowhenua Trust

Statement of Financial Performance (continued)

For the Year Ended 30 June 2015

	Note	2015 \$	2014 \$
<b>Less Expenses</b>			
Accounting		20,684	19,360
ACC		2,511	1,734
Activating Youth Fund		17,162	25,786
Advertising		12,713	7,721
Assets Under \$500		3,130	9,564
Audit		3,500	6,200
Attendance Service Proactive Initiative Expenses		548	19,453
Bank Fees		87	69
Cleaning & Laundry		2,494	2,649
Commission Paid		1,262	145
Client Expenses		1,100	1,256
Computer Expenses		34,657	9,174
Consultancy Fees		15,492	-
Contractors		92,612	26,012
Depreciation		43,291	51,991
Electricity & Gas		10,062	7,481
Entertainment		1,706	-
Equipment Hire		5,056	2,775
General		3,055	3,480
Insurance		3,405	4,097
Interest - Bank		-	35
Lotteries Grant Expenses		35,000	-
Loss On Disposal		412	-
Meeting Costs		5,498	4,291
MYOB Expenses		27	-
Motor Vehicle Expenses		37,248	45,910
Programme Costs		119,561	110,270
Postage		824	1,288
Printing & Stationery		10,409	15,926
Rates		1,651	1,646
Rent		42,000	43,654
Repairs & Maintenance		5,762	5,172
Rubbish Disposal		709	759
Security Expenses		1,852	1,263
Staff Expenses		4,772	5,200
Staff Training		13,551	13,317
Subscriptions		394	394
Supervision		5,636	4,028
Telephone & Tolls		5,979	6,345
Telephone - Cellular		14,439	13,316
Travelling Expenses		1,186	3,270
Uniforms		2,818	2,199
Wages		818,534	685,254
Wages - KiwiSaver Employer Contribution		19,068	15,517
<b>Total Expenses</b>		<b>1,421,857</b>	<b>1,178,001</b>
<b>Net (Deficit) Surplus</b>		<b>(286,664)</b>	<b>95,697</b>

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**  
**Statement of Changes in Trust Funds**  
**For the Year Ended 30 June 2015**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues and Expenses</b>		
Net (Deficit) Surplus	(286,664)	95,697
<b>Total Recognised Revenues and Expenses</b>	<u>(286,664)</u>	<u>95,697</u>
Trust Funds at the Beginning of the Year	811,806	716,109
<b>Trust Funds at the End of the Year</b>	<u><b>525,142</b></u>	<u><b>811,806</b></u>

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These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**

**Statement of Financial Position**

**As at 30 June 2015**

	Note	2015 \$	2014 \$
<b>Current Assets</b>			
Cash & Bank Balances	2	70,205	210,023
Accrued Income		15,550	77,795
Sundry Debtors		69,733	6,296
BNZ Term Deposits		516,896	503,966
<b>Total Current Assets</b>		<b>672,384</b>	<b>798,080</b>
<b>Current Liabilities</b>			
Sundry Creditors		66,906	70,084
Income In Advance		97,733	5,000
IRD PAYE		21,431	15,603
MSD Lead Agent		10,819	2,093
LMG Training Fund		2,519	2,519
GST Payable		25,504	14,993
Provision for Holiday Pay		41,409	32,806
<b>Total Current Liabilities</b>		<b>266,321</b>	<b>143,098</b>
<b>Working Capital</b>		<b>406,063</b>	<b>654,982</b>
<b>Non Current Assets</b>			
Property, Plant & Equipment	3	119,079	156,824
<b>Net Assets</b>		<b>525,142</b>	<b>811,806</b>
<b>Trust Funds</b>			
Trust Capital		525,142	811,806
<b>Total Trust Funds</b>		<b>525,142</b>	<b>811,806</b>

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.



**Life to the Max, Horowhenua Trust**

**Statement of Cash Flows**

**For the Year Ended 30 June 2015**

	Note	2015 \$	2014 \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash was provided from:</b>			
Income from contracts		1,159,345	1,140,102
Grant, Donations, and other similar receipts		38,501	33,680
Interest, Dividends and other investment receipts		28,889	19,552
Net GST		10,510	12,102
		<b>1,237,245</b>	<b>1,205,436</b>
<b>Cash was disbursed to:</b>			
Payments to Suppliers and Employees		1,366,900	1,110,919
		<b>1,366,900</b>	<b>1,110,919</b>
<b>Net Cash Flows from Operating Activities</b>		<b>(129,655)</b>	<b>94,517</b>
<b>Cash Flows from Investing Activities</b>			
<b>Cash was provided from:</b>			
Net Receipt of Funds Held on Behalf		8,726	1,735
		<b>8,726</b>	<b>1,735</b>
<b>Cash was disbursed to:</b>			
Payments to acquire property, plant and equipment		5,958	38,000
Payment to purchase term investments		12,932	143,965
		<b>18,890</b>	<b>181,965</b>
<b>Net Cash Flows from Investing Activities</b>		<b>(10,164)</b>	<b>(180,230)</b>
Net Decrease in Cash Held		(139,819)	(85,713)
Cash at the Beginning of the Year		210,023	295,736
<b>Cash at the End of the Year</b>		<b>70,204</b>	<b>210,023</b>

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

# Life to the Max, Horowhenua Trust

## Notes to and forming part of the Financial Statements

For the Year Ended 30 June 2015

### 1 Statement of Accounting Policies

#### Reporting Entity

These financial statements are for Life to the Max, Horowhenua Trust which is engaged in the business of Child and Family support services. The Trust is a registered charitable trust (CC22937).

These financial statements are prepared to report to the beneficiaries, for Charities Services, to acknowledge support for funders and for other purposes of the Trustees. They are therefore defined as special purpose. They have been prepared on an historical cost basis unless otherwise stated.

#### Statement of Compliance and Basis of Preparation

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by the trust, unless otherwise stated in the Specific Accounting Policies.

The information is presented in New Zealand dollars. All values are rounded to the nearest dollar.

#### Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

(a) Revenue Recognition

Revenue is recognised when earned. Government contract income is recorded in the year that the contract covers.

(b) Trade Receivables

Trade Receivables are recognised at estimated realisable value.

(c) Property, Plant & Equipment

Property, Plant and Equipment are recognised at cost less aggregate depreciation. Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007, these being considered appropriate economic rates. Property, Plant and Equipment acquired with individual values under \$500 are not capitalised. They are recognised as an expense in the Statement of Financial Performance.

(d) Income Tax

The Trust is exempt from income tax as it is a registered charity. The charity registration number is CC22937.

(e) Investments

Term Deposits are recorded net of accrued income. Any interest accrued is included as part of the current asset Accrued Income.

(f) Goods and Services Taxation (GST)

Revenues and expenses have been recognised in the financial statements exclusive of GST. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST.

**Life to the Max, Horowhenua Trust**

**Notes to and forming part of the Financial Statements (continued)**

**For the Year Ended 30 June 2015**

(g) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

<b>2 Cash &amp; Bank Balances</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Balance</b>		
Cash on Hand	103	300
<b>Bank Account Balances</b>		
BNZ - Cheque Account	3,343	179,946
BNZ - Savings Account	56,139	25,866
Colbert Cooper Trust Account	-	1,540
BNZ - Client Fund (OnCall Deposit)	10,620	2,371
	<u>70,102</u>	<u>209,723</u>
<b>Total Cash &amp; Bank Balances</b>	<u><b>70,205</b></u>	<u><b>210,023</b></u>

**3 Property, Plant & Equipment**

	<b>Cost</b>	<b>Depreciation Charged</b>	<b>Accumulated Depreciation</b>	<b>Closing Book Value</b>
<b>Property, Plant &amp; Equipment 2015</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land & Buildings	12,617	-	398	12,219
Leasehold Improvements	20,682	1,580	7,854	12,828
Office Equipment	101,563	16,742	70,224	31,339
Plant & Machinery	15,390	2,374	7,191	8,198
Motor Vehicles	144,548	21,898	92,839	51,709
Furniture & Fittings	3,821	409	1,807	2,014
Office Equipment (EX - CAYAD)	6,811	288	6,040	772
<b>Total Property, Plant &amp; Equipment</b>	<u><b>305,432</b></u>	<u><b>43,291</b></u>	<u><b>186,353</b></u>	<u><b>119,079</b></u>

	<b>Cost</b>	<b>Depreciation Charged</b>	<b>Accumulated Depreciation</b>	<b>Closing Book Value</b>
<b>Property, Plant &amp; Equipment 2014</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land & Buildings	12,617	-	398	12,219
Leasehold Improvements	20,682	1,788	6,274	14,408
Office Equipment	97,538	14,911	53,482	44,056
Plant & Machinery	14,199	3,068	5,189	9,010
Motor Vehicles	144,548	31,229	70,941	73,607
Furniture & Fittings	3,821	503	1,398	2,423
Office Equipment (EX - CAYAD)	8,888	492	7,787	1,101
<b>Total Property, Plant &amp; Equipment</b>	<u><b>302,293</b></u>	<u><b>51,991</b></u>	<u><b>145,469</b></u>	<u><b>156,824</b></u>

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**

**Notes to and forming part of the Financial Statements (continued)**

**For the Year Ended 30 June 2015**

**4 Contributions from Central Government**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Child Youth and Family	20,856	89,468
MSD - NEET & Youth	273,431	-
Family and Community Services	35,518	34,471
Youth Services Contracts & Alternative Education	111,318	439,243
FCS - NGO Social Work Study Awards	2,000	11,778
Ministry of Health/Central PHO - CACTUS	20,000	10,000
Ministry of Social Development (Trial Delivery & Related Services)	317,390	426,063
Ministry of Social Development (Trial Management)	201,359	185,775
Special Projects	83,815	-
Ministry of Education - Attendance Service Proactive Funding	4,500	20,530
<b>Total Contributions from Central Government</b>	<b><u>1,070,187</u></b>	<b><u>1,217,328</u></b>

NZ Police supported the work of the trust by seconding a full time Police Officer to act as Business Manager to run the daily operations of the Trust activities. This ceased in September 2014. The above funding is under various contracts to provide social services in the Horowhenua community particularly youth and their families.

**5 Income in Advance**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
MSD - Child Youth & Family	61,813	-
MSD - Social Sector Trial - Service Delivery	6,803	-
MSD - Social Sector Trials - Project Management	24,617	-
Ministry of Education- Attendance Service Proactive Funding	4,500	3,000
FCS - NGO Social Work Study Awards	-	2,000
<b>Total Income in Advance</b>	<b><u>97,733</u></b>	<b><u>5,000</u></b>

Contract Income is recognised over the relevant contract period and spread across the months the income will be spent over when all contract services have been delivered. Where services are still to be delivered the agreed unspent contract income is included in Income in Advance.

**6 Donations**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
COGS Grant	2,500	3,500
Mid Central Health Board	-	2,000
Special Project Non Government	1,000	-
Private Individuals	-	180
<b>Total Donations</b>	<b><u>3,500</u></b>	<b><u>5,680</u></b>

**7 Lotteries Grants Board**

The Lotteries Grants Board approved a multi year grant in August 2014 to cover the period from 1 July 2014 to 30 June 2016. The grant is for \$70,000 in total over the two years. \$35,000 is recorded as income in the current year, this was used \$30,000 towards administration salary, \$2,500 towards administration costs and \$2,500 towards staff training.

**Life to the Max, Horowhenua Trust**

**Notes to and forming part of the Financial Statements (continued)**

**For the Year Ended 30 June 2015**

**8 Related Parties**

Accountancy services were provided at commercial rates by Colbert Cooper Limited a company part owned by Shelly Mitchell-Jenkins, a Trustee. During October Brenda Burns, a Trustee, was contracted to undertake the functions of the Business Manager, this finished in April 2015.

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# **Life to the Max, Horowhenua Trust**

## **Financial Statements**

**FOR THE YEAR ENDED 30 JUNE 2014**

Released under the Official Information Act 1982

**Life to the Max, Horowhenua Trust**  
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**For the Year Ended 30 June 2014**

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**Life to the Max, Horowhenua Trust**

**Statement of Responsibility**


**For the Year Ended 30 June 2014**

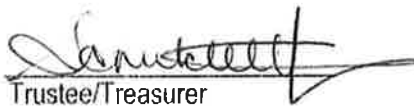
The Board of Trustees have pleasure in presenting the annual financial statements of the Life to the Max, Horowhenua Trust for the year ended 30 June 2014

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these statements.

The management, including the Business Manager, accepts responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Life to the Max, Horowhenua Trust financial reporting.

In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the Life to the Max, Horowhenua Trust.

  
Chairperson

  
Trustee/Treasurer

4/12/14  
Date

4/12/14  
Date

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**Life to the Max, Horowhenua Trust**

**Directory**

**As at 30 June 2014**

<b>Nature of Business</b>	Community Trust - Youth Services
<b>Address</b>	12A Exeter Street Levin
<b>Trust Formation Date</b>	14 November 2006
<b>Trustees</b>	B Duffy (Chair) S Mitchell-Jenkins (Treasurer) S Royal B Burns B Taumoepeau Z Kearns P May
<b>Accountants</b>	Colbert Cooper Limited Chartered Accountants 275 Oxford Street Levin 5510
<b>Auditor</b>	Fluker Denton
<b>Bankers</b>	Bank of New Zealand
<b>IRD Number</b>	095-098-827

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**Independent Auditor's Report**

To the Trustees of Life to the Max, Horowhenua Trust.

**Report on the Financial Statements**

We have audited the financial statements of Life to the Max, Horowhenua Trust on pages 4 to 10, which comprise the Statement of Financial Performance and Statement of Changes in Trust Funds for the year ended 30 June 2014; and the Statement of Financial Position as at that date; and a summary of significant accounting policies and other explanatory information within the Notes to the Financial Statements.

**Trustees' Responsibility for the Financial Statements**

The Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express to you an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

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

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

**Opinion**

In our opinion, the financial statements on pages 4 to 10:

- Comply with generally accepted accounting practice in New Zealand; and
- Present fairly, in all material respects, the financial position of Life to the Max, Horowhenua Trust as at 30 June 2014, and of its financial performance for the year then ended.

Andrew Hyslop  
Fluker Denton & Co  
4 December 2014  
Levin



**Life to the Max, Horowhenua Trust**  
**Statement of Financial Performance**  
**For the Year Ended 30 June 2014**

	Note	2014 \$	2013 \$
<b>Contract Revenue</b>			
Contract Income	5	1,217,328	1,002,305
<b>Other Income</b>			
Interest Received		22,690	23,636
Gain on Sale		-	1,699
Donations		180	1,400
Sundry Income		2,000	-
COGS Grant		3,500	3,000
NZ Lotteries Grants Board	8	28,000	26,000
<b>Total Other Income</b>		<b>56,370</b>	<b>55,735</b>
<b>Total Income</b>		<b>1,273,698</b>	<b>1,058,040</b>

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These financial statements are to be read in conjunction with the accompanying Notes and the Compliance Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**

**Statement of Financial Performance (continued)**

**For the Year Ended 30 June 2014**

	Note	2014 \$	2013 \$
<b>Less Expenses</b>			
Accounting		19,360	16,556
ACC		1,734	1,925
Activating Youth Fund		25,659	13,923
Advertising		7,721	1,540
Assets Under \$500		9,564	5,905
Audit		6,200	2,800
Attendance Service Proactive Initiative Expenses		19,453	-
Bank Fees		69	122
Cleaning & Laundry		2,649	1,716
Commission Paid		145	-
Client Expenses		1,383	3,724
Computer Expenses		9,174	4,079
Consultancy Fees		-	2,047
Contractors		26,012	83,233
Depreciation		51,991	39,271
Electricity & Gas		7,481	3,857
Equipment Hire		2,775	2,138
General		3,480	1,099
Insurance		4,097	6,878
Interest - Bank		35	-
Legal		-	200
Meeting Costs		4,291	2,442
Motor Vehicle Expenses		45,910	37,853
Programme Costs		110,270	73,598
Postage		1,288	634
Printing & Stationery		15,926	6,987
Rates		1,646	1,908
Rent		43,654	26,824
Resources		-	332
Repairs & Maintenance		5,172	7,464
Rubbish Disposal		759	409
Security Expenses		1,263	440
Staff Expenses		5,200	2,507
Staff Training & Welfare		13,317	2,656
Subscriptions		394	670
Supervision		4,028	2,345
Telephone & Tolls		6,345	5,073
Telephone - Cellular		13,316	10,691
Travelling Expenses		3,270	2,213
Uniforms		2,199	1,402
Wages		685,254	505,891
Wages - KiwiSaver Employer Contribution		15,517	7,768
<b>Total Expenses</b>		<b>1,178,001</b>	<b>891,120</b>
<b>Net Surplus</b>		<b>95,697</b>	<b>166,920</b>

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**  
**Statement of Changes in Trust Funds**  
**For the Year Ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues and Expenses</b>		
Net Surplus	95,697	166,920
<b>Total Recognised Revenues and Expenses</b>	<u><b>95,697</b></u>	<u><b>166,920</b></u>
Trust Funds at the Beginning of the Year	716,109	549,189
<b>Trust Funds at the End of the Year</b>	<u><u><b>811,806</b></u></u>	<u><u><b>716,109</b></u></u>

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These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**

**Statement of Financial Position**

**As at 30 June 2014**

	Note	2014 \$	2013 \$
<b>Current Assets</b>			
Cash & Bank Balances	2	210,023	295,736
Accounts Receivable	3	84,092	54,559
Prepayments		-	1,917
BNZ Term Deposits		503,965	360,000
<b>Total Current Assets</b>		<b>798,080</b>	<b>712,212</b>
<b>Current Liabilities</b>			
Sundry Creditors		85,687	72,317
Income In Advance		5,000	55,830
Funds Held as Agent		4,612	2,877
GST Payable		14,993	2,891
Provision for Holiday Pay		32,806	33,002
<b>Total Current Liabilities</b>		<b>143,098</b>	<b>166,917</b>
<b>Working Capital</b>		<b>654,982</b>	<b>545,295</b>
<b>Non Current Assets</b>			
Property, Plant & Equipment	4	156,824	170,814
<b>Net Assets</b>		<b>811,806</b>	<b>716,109</b>
<b>Trust Funds</b>			
Trust Capital		811,806	716,109
<b>Total Trust Funds</b>		<b>811,806</b>	<b>716,109</b>

Released under the Official Information Act 1982

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2014**

**1 Statement of Accounting Policies**

**Reporting Entity**

Life to the Max, Horowhenua Trust is a Discretionary Trust.

The financial statements of Life to the Max, Horowhenua Trust are general purpose financial statements which have been prepared according to Generally Accepted Accounting Practice in New Zealand (NZ GAAP).

**Statement of Compliance and Basis of Preparation**

The trust qualifies for differential reporting as it is not publicly accountable and is not large as defined in the Framework for Differential Reporting. The trust has taken advantage of all available differential reporting exemptions.

The accounting principles recognised as appropriate for the measurement and reporting of the Statement of Financial Performance and Statement of Financial Position on a historical cost basis are followed by the trust, with the exception that certain assets as specified below have been revalued. The information is presented in New Zealand dollars.

**Specific Accounting Policies**

The following specific accounting policies which materially affect the measurement of the Statement of Financial Performance and Statement of Financial Position have been applied:

(a) Revenue

Revenue is recognised when earned. Government contract income is recorded in the year that the contract covers.

(b) Receivables

Receivables including interest, contract debtors and accrued contract income are recognised at estimated realisable value.

(c) Property, Plant & Equipment

Property, Plant and Equipment are recognised at cost less aggregate depreciation. Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007, these being considered appropriate economic rates. Property, Plant and Equipment acquired with individual values under \$500 are not capitalised. They are recognised as an expense in the Statement of Financial Performance.

(d) Income Tax

The Trust is exempt from income tax as it is a registered charity. The charity registration number is CC22937.

(e) Investments

Term Deposits are recorded net of accrued income. Any interest accrued is included as part of the current asset Accrued Income.

(f) Goods and Services Taxation (GST)

Revenues and expenses have been recognised in the financial statements exclusive of GST. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST.

(g) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

These financial statements are to be read in conjunction with the accompanying Notes and the Completion Report. These statements have been audited.

**Life to the Max, Horowhenua Trust**

**Notes to and forming part of the Financial Statements (continued)**

**For the Year Ended 30 June 2014**

<b>2 Cash &amp; Bank Balances</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Balance</b>		
Cash on Hand	300	200
<b>Bank Account Balances</b>		
BNZ - Cheque Account	179,946	65,870
BNZ - Savings Account	25,866	217,414
Colbert Cooper Trust Account	1,540	5,404
BNZ - Client Fund (OnCall Deposit)	2,371	6,848
	<u>209,723</u>	<u>295,536</u>
<b>Total Cash &amp; Bank Balances</b>	<u><b>210,023</b></u>	<u><b>295,736</b></u>

<b>3 Accounts Receivable</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Sundry Debtors	6,297	54,395
Accrued Contract Income	74,493	
Accrued Interest	3,302	164
	<u>84,092</u>	<u>54,559</u>

<b>4 Property, Plant &amp; Equipment</b>	<b>Cost</b>	<b>Depreciation Charged</b>	<b>Accumulated Depreciation</b>	<b>Closing Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Property, Plant &amp; Equipment 2014</b>				
Land & Buildings	12,617	-	398	12,219
Leasehold Improvements	20,682	1,788	6,274	14,408
Office Equipment	97,538	14,911	53,482	44,056
Plant & Machinery	14,199	3,068	5,189	9,010
Motor Vehicles	144,548	31,229	70,941	73,607
Furniture & Fittings	3,821	503	1,398	2,423
Office Equipment (EX - CAYAD)	8,888	492	7,787	1,101
<b>Total Property, Plant &amp; Equipment</b>	<u><b>302,293</b></u>	<u><b>51,991</b></u>	<u><b>145,469</b></u>	<u><b>156,824</b></u>

<b>Property, Plant &amp; Equipment 2013</b>	<b>Cost</b>	<b>Depreciation Charged</b>	<b>Accumulated Depreciation</b>	<b>Closing Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land & Buildings	12,617	-	398	12,219
Leasehold Improvements	16,003	1,417	4,486	11,517
Office Equipment	76,015	13,703	38,571	37,444
Plant & Machinery	2,401	354	2,121	279
Motor Vehicles	144,548	22,565	39,712	104,836
Furniture & Fittings	3,821	402	895	2,926
Office Equipment (EX - CAYAD)	8,888	830	7,295	1,593
<b>Total Property, Plant &amp; Equipment</b>	<u><b>264,292</b></u>	<u><b>39,271</b></u>	<u><b>93,478</b></u>	<u><b>170,814</b></u>

These financial statements are to be read in conjunction with the accompanying Notes and the Corporation Report. These statements have been audited.

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**Life to the Max, Horowhenua Trust**

**Notes to and forming part of the Financial Statements (continued)**

**For the Year Ended 30 June 2014**

<b>5 Contributions from Central Government</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Child Youth and Family	89,468	82,669
Police/Crime Prevention Unit	-	48,380
Family and Community Services	34,471	67,401
Youth Services Contracts & Alternative Education	439,243	244,275
FCS - NGO Social Work Study Awards	11,778	2,000
Ministry of Health/Central PHO - CACTUS	10,000	-
Ministry of Social Development (Trial Delivery & Related Services)	426,063	372,673
Ministry of Social Development (Trial Management)	185,775	150,120
MSD - Community Response Fund (spent portion)	-	7,323
Ministry of Education - Attendance Service Proactive Funding	20,530	25,463
<b>Total Contributions from Central Government</b>	<b><u>1,217,328</u></b>	<b><u>1,000,304</u></b>

NZ Police also support the work of the trust by seconding a full time Police Officer to act as Business Manager to run the daily operations of the Trust activities. The above funding is under various contracts to provide social services in the Horowhenua community particularly youth and their families.

<b>6 Income in Advance</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Central PHO - CACTUS Programme	-	10,000
MSD - Social Sector Trials	-	25,000
Ministry of Education	3,000	18,830
FCS - NGO Social Work Study Awards	2,000	2,000
<b>Total Income in Advance</b>	<b><u>5,000</u></b>	<b><u>55,830</u></b>

Contract Income is recognised over the relevant contract period and spread across the months the income will be spent over.

<b>7 Donations</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
COGS Grant	3,500	-
Mid Central Health Board	2,000	-
Youth Court Diversion Scheme	-	1,100
Crightons Charitable Company Limited	-	200
Private Individuals	180	100
<b>Total Donations</b>	<b><u>5,680</u></b>	<b><u>1,400</u></b>

**8 Lotteries Grants Board**

The Lotteries Grants Board granted \$28,000 in August 2013 to cover the period from 1 July 2013 to 30 June 2014.

**9 Related Parties**

Accountancy services were provided at commercial rates by Colbert Cooper Limited a company part owned by Shelly Mitchell-Jenkins, a Trustee.

These financial statements are to be read in conjunction with the accompanying Notes and the Compilation Report. These statements have been audited.