

Family Help Trust
Performance Report
For the Year ended 30th June 2022

Family Help Trust

Performance Report for the Year Ended 30 June 2022

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Family Help Trust Entity Information

“who we are’ and ‘what we do’

For the Year ended 30 June 2022

Legal Name of Entity:	Family Help Trust
Type of Entity and Legal Basis	Registered Charity
Charity Number:	CC24417

Vision and Purpose

Our vision is that vulnerable tamariki will be safe, healthy and nurtured to thrive within their whanau and community.

Our purpose is to provide services that improve the lives of vulnerable children and young people.

- Through our home-based intensive social work services to vulnerable children under 5 years we will reduce their risk profile contributing to improved life outcomes
- Through the Mana Ake initiative provide mental health support services to school age children.
- The Home Intervention Programme for Parents and Youngsters (HIPPY) which provided educative services to children 3 – 5 years to prepare them and their parents for school closed in Christchurch when the Great Potentials contract ended in December 2021.

Family Help Trust Governance

The Board of Trustees has the delegated role of governance. This means monitoring the activities of the appointed agency Director and supporting them to manage the agency and its services. The Trustees have a duty to carry out their functions as trustees in accordance with the Trust Deed and to act in a responsible and prudent manner to advance the charitable purposes of the Trust. The Family Help Trust selects trustees by consensus. A name is put forward, and if accepted by all Trustees, an invitation is made to the potential trustee. Occasionally the approach comes directly from someone in the community. New trustees are selected for the skills that are needed at the time and will depend on agency growth and direction. Twelve is the maximum at any one time, meetings are held 2 monthly. A quorum is three.

Main Funding Sources: Oranga Tamariki, Great Potentials (to 31 Dec 2021), CDHB, Rata Foundation

Fund Raising: Government contracts and applying to the philanthropic sector

Volunteers/Donated goods and Services

Our volunteers do not deliver services. We no longer accept used clothing and toys.

Contact Details:	Unit 5 31 Carlyle St Sydenham, Christchurch 8023
Telephone:	03 365 9912
Email:	info@familyhelptrust.org.nz

This statement must be read in conjunction with the accompanying accounts and Independent Auditor's Report

Family Help Trust

Statement of Service Performance

For the Year Ended 30th June 2022

Services

Family Help Trust provided 3 services to wider Christchurch with one of these services being terminated in December 2021.

Service 1: Our home-based social work service, **Safer Families**, aims to increase the safety, resilience and wellbeing of at-risk children aged 0-5 and together with whanau, create a more stable home environment. Our service aims to engage with families who are deemed 'harder to reach'. We have the potential to be involved with a family from prior to the birth of their child, until that child starts school, although families will often graduate earlier from the programme. Every six months we collect progress over a broad range of risk and resilience factors.

Outputs	Actual 2021-2022	Actual 2020-2021
Families receiving Safer Families service	109	119
Families exiting	44	50
Outcomes		
Families who achieved over 80% of their goals at exit	24	20
Target children living in safer environments at exit	26	26

Service 2: As one of twelve agencies collaborating to deliver the **Mana Ake** early intervention mental health in schools programme, we help children learn skills to cope with change, manage their emotions, deal with grief or loss and to develop positive relationships.

Our 5.1 FTE kaimahi (workers) have worked across some forty primary schools in Christchurch, successfully running therapeutic groups for children aged 5-12 using a range of interventions and worked with individual children and their families. Some kaimahi also deliver 'whole of class' activities to help build resilience in all children, their teachers and schools. Outcomes being sought include amongst others, increased engagement in learning and social activities at school.

Because of the success of the Mana Ake model in Canterbury, it is now being rolled out to other centres around New Zealand.

Service 3: As stated above a change in funding criteria by the Ministry of Education resulted in the **Hippy Programme** ceasing in Christchurch in December 2021, and we were unable to deliver HIPPPY beyond that point. This meant that the graduation of over 30 children and their parents from the HIPPPY programme in early December was extra special. Hundreds of children and their whanau have successfully graduated from the programme locally in the time that we have been delivering the programme. Many of the HIPPPY tutors have gained the confidence to go on to further study or employment in the childhood sector.

This statement must be read in conjunction with the accompanying accounts and Independent Auditor's Report.



Family Help Trust
Statement of Financial Performance
For the Year ended 30th June 2022

	Note	2022 \$	2021 \$
REVENUE RECEIVED			
Donations and Grants	4	291,146	274,142
Contracted Services	5	1,224,267	1,566,997
Interest Received		687	220
Rent Received		<u>32,326</u>	<u>32,326</u>
Total Revenue		1,548,426	1,873,685
Less Expenses			
Service Provision	6	1,032,956	1,095,297
Ashburton Admin/Operational Expenses		241	-
Hippy salaries/wages		201,215	301,720
HIPPY Admin/Operational expenses		40,616	82,794
Overhead expenses	7	<u>279,567</u>	<u>282,094</u>
Total Expenses		1,554,595	1,761,905
OPERATING SURPLUS/(DEFICIT)		(6,169)	111,780
OTHER ITEMS			
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		<u><u>(6,169)</u></u>	<u><u>111,780</u></u>

These accounts must be read in conjunction with the accompanying notes and independent Auditor's Report.

Family Help Trust
Statement of Movements in Equity
For the Year ended 30 June 2022

	2022	2021
	\$	\$
EQUITY AT START OF PERIOD	602,488	490,709
SURPLUS & REVALUATIONS		
Net Surplus/(Deficit)	<u>(6,169)</u>	<u>111,780</u>
EQUITY AT END OF PERIOD	<u><u>\$596,319</u></u>	<u><u>\$602,489</u></u>

These accounts must be read in conjunction with the accompanying notes and independent Auditor's Report.

Family Help Trust
Statement of Financial Position
As at 30th June 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Westpac Bank Accounts		477,784	293,298
Petty Cash		-	201
Accounts Receivable		<u>50,656</u>	<u>140,825</u>
Total Current Assets		528,440	434,324
NON-CURRENT ASSETS			
Fixed Assets	8	<u>298,798</u>	<u>316,408</u>
Total Non-Current Assets		298,798	316,408
TOTAL ASSETS		827,238	750,732
CURRENT LIABILITIES			
Mastercard accounts		999	1,425
GST Due for payment		2,657	23,626
Accounts Payable		14,410	33,155
Holiday Pay Provision		58,562	57,043
PAYE Due		23,041	29,244
Receipts in Advance - Ashburton		131,250	-
Christchurch City Council Loan - Current Portion	2	<u>-</u>	<u>3,750</u>
Total Current Liabilities		230,919	148,243
TOTAL LIABILITIES		230,919	148,243
NET ASSETS		<u>\$596,319</u>	<u>\$602,489</u>
Represented by:			
EQUITY			
Retained Earnings		<u>596,319</u>	<u>602,489</u>
TOTAL EQUITY		<u>\$596,319</u>	<u>\$602,489</u>

For and on behalf of the Board :

Trustee 

Trustee 

Date 6.12.2022

These accounts must be read in conjunction with the accompanying notes and Independent Auditor's Report.



Family Help Trust
Statement of Cash Flows
For the Year Ended 30th June 2022

	2022	2021
	\$	\$
Cash Flows from Operating Activities		
Cash was Received From:		
Receipts from Contracted Services	1,314,436	1,496,222
Receipts from Grants, Donations & Fundraising	422,396	274,142
Interest Received	687	220
Rent Received	32,326	32,326
	<u>1,769,845</u>	<u>1,802,910</u>
Cash was Applied to:		
Payments to Suppliers and Employees	1,559,884	1,716,363
Net Cash Flows from Operating Activities	<u>209,961</u>	<u>86,547</u>
Cash Flows from Investing and Financing Activities		
Cash was Received From:		
Sale Fixed Assets	-	181
Cash was Applied to:		
Software Development	4,250	-
Purchase Fixed Assets	17,475	34,364
Loan Repayment	3,750	15,000
	<u>25,475</u>	<u>49,364</u>
Net Cash Flows from Investing and Financing Activities	<u>(25,475)</u>	<u>(49,183)</u>
Net Increase/(Decrease) in Cash	184,486	37,364
Opening Bank Balances	293,298	255,934
Closing Bank Balances	<u>\$477,784</u>	<u>\$293,298</u>

These Accounts must be read in conjunction with the accompanying notes and Independent Auditor's Report.

Family Help Trust

Notes to the Performance Report

For the Year ended 30th June 2022

1. STATEMENT OF ACCOUNTING POLICIES

Basis of Preparation

Family Help Trust has elected to apply PBE SFR-A (NFP) Public Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Family Help Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Grants

Grants are treated as income when expenditure is incurred against the purposes for which the grant was made, provided they are subject to specific "spend or return conditions". Otherwise grants are treated as income at the time of receipt.

Fixed Assets & Depreciation

All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets other than freehold land, in accordance with rates set out in the Income Tax legislation, except that software is being amortised on a straight line basis over 3 years.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

Database Development

Database development which has continuing use is capitalised and amortised over 3 years.

Audit

These financial statements have been subject to audit, please refer to Auditor's Report.

2. CHRISTCHURCH CITY COUNCIL LOAN

The original advance of \$150,000 from the Christchurch City Council was secured by mortgage over the property at unit 5/31 Carlyle Street Christchurch. The loan was fully repaid in July 2021 and therefore the amount owing at balance date was Nil (2021 \$3,750).

Family Help Trust

Notes to the Performance Report

For the Year ended 30th June 2022

3. COMMITMENTS

i) Property Rental - Eastgate ("The Loft")

Aviva (Incorporating Christchurch Women's Refuge) Charitable Trust (Aviva) leased "The Loft" from Eastgate Shopping Centre Ltd for 6 years commencing April 2016. Family Help Trust (FHT) then subleased part of "The Loft" from Aviva for a term of 3 years commencing 24 June 2019, at an annual cost of \$73,843. During the 2021 year The Loft Charitable Trust (TLCT) was assigned the lease from Aviva and as a consequence FHT subleased from TLCT on the same terms as previously except that the rental was reduced to \$50,939 pa. The lease was not renewed in June 2022 but continued on a monthly basis until FHT terminated the arrangement on 31st August 2022 when FHT moved back to its own premise at 5/31 Carlyle St.

ii) There are no known capital commitments at Balance Date (Last year - NIL)

4. DONATIONS AND GRANTS RECEIVED

	2022	2021
	\$	\$
Maurice Carter Charitable Trust	12,000	12,000
Elizabeth Ball Charitable Trust	5,000	5,000
New Zealand Lottery Grants Board	30,000	25,000
MSD Grants	25,000	28,000
Lion Foundation	20,000	-
Kiwi First NZ Limited	2,146	4,484
Rata Foundation	80,000	80,000
The J I Urquhart Family Trust	100,000	100,000
Other Donations	17,000	19,658
	<u>291,146</u>	<u>274,142</u>

5. CONTRACTED SERVICES INCOME

Great Potentials (HIPYPY)	148,920	335,070
Oranga Tamariki (Child, Youth and Family)	512,608	455,836
Canterbury DHB	562,739	776,091
	<u>1,224,267</u>	<u>1,566,997</u>

Family Help Trust

Notes to the Performance Report

For the Year ended 30th June 2022

6. SERVICE PROVISION EXPENSES

	2022	2021
	\$	\$
Emergency family services/child safety	2,980	6,514
Service Provision - salaries/wages	987,183	1,043,834
Training	8,953	4,814
Vehicle Expenses	33,840	40,135
	<u>1,032,956</u>	<u>1,095,297</u>

7. OVERHEAD EXPENSES

Accident Compensation	3,709	4,648
Audit Fees	3,500	3,350
Administration/Clerical wages	63,873	74,781
Amortisation - Software Development	15,940	27,049
Bank Charges	197	221
Carlyle St OPEX Costs	22,845	10,581
Consultancy	1,960	2,123
Depreciation - Equipment	11,955	7,350
Depreciation - Motor Vehicles	1,868	432
Depreciation - Property	9,572	10,277
Depreciation Adjustment on Disposal	-	3,227
EASI Maintenance	7,692	7,216
General Expenses	25,046	14,469
Insurance	6,496	5,335
IT Consultants/Computer SW	13,371	8,344
Interest	19	263
Light Power & Heating	10,186	23,756
Professional Fees	6,571	6,477
Patron's Honorarium	5,000	-
Printing, Stamps & Stationery	4,990	6,474
Rent - Office	52,291	55,158
Supervision (external)	1,966	4,560
Phone & Internet	10,520	6,003
	<u>279,567</u>	<u>282,094</u>

Family Help Trust

Notes to the Performance Report

For the Year ended 30th June 2022

8. FIXED ASSETS

	2022	2021
	\$	\$
Equipment		
Cost Price	57,266	49,899
Accumulated Depreciation to Last Year	(23,896)	(40,135)
Additions/(Disposals)	1,823	34,183
Depreciation this year	<u>(11,955)</u>	<u>(10,577)</u>
	23,238	33,370
Computer Software		
Cost Price	207,627	207,627
Amorisation to Last Year	(191,806)	(164,757)
Amorisation This Year	(15,940)	(27,049)
Additions	<u>4,250</u>	<u>-</u>
	4,131	15,821
Motor Vehicles		
Cost Price	60,000	60,000
Accumulated Depreciation to Last Year	(58,979)	(58,547)
Additions/(Disposals)	15,652	-
Depreciation this year	<u>(1,868)</u>	<u>(432)</u>
	14,805	1,021
Buildings		
Cost Price	390,590	390,590
Accumulated Depreciation to Last Year	(124,394)	(114,117)
Depreciation this Year	<u>(9,572)</u>	<u>(10,277)</u>
	256,624	266,196
TOTAL FIXED ASSETS	<u><u>298,798</u></u>	<u><u>316,408</u></u>

9. CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at Balance Date (Last Year - NIL)

10. RELATED PARTY DISCLOSURES

There were no transactions involving related parties during the financial year (Last Year - NIL)

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Family Help Trust

Report on the Performance Report

Opinion

We have audited the Performance Report of Family Help Trust pages 1 to 10 which comprise the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2022, the statement of financial position, statement of movements in equity, as at 30 June 2022, and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.
- b) the accompanying Performance Report (containing the statements as specified in the opening paragraph) gives a true and fair view in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.

Basis for Opinion

The audit of the entity information and statement of service performance were conducted in accordance with The International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

The audit of all other statements as listed in the opening paragraph were conducted in accordance with the 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 Performance Report section of our report. We are independent of Family Help Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance.
- b) the preparation and fair presentation of the Performance Report on behalf of the entity which comprises.
 - the entity information and statement of service performance
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of movements in equity and notes to the Performance Report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.
- c) Such internal controls as the Trustees determine is necessary to enable the preparation of the Performance Report that is free from material misstatement, whether due to fraud or error.



- d) In preparing the Performance Report, the Trustees are responsible on behalf of Family Help Trust for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the Performance Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Performance Report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Family Help Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Family Help Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Smith and Jack Ltd
Bevan Smith
27 February 2023
Christchurch



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