



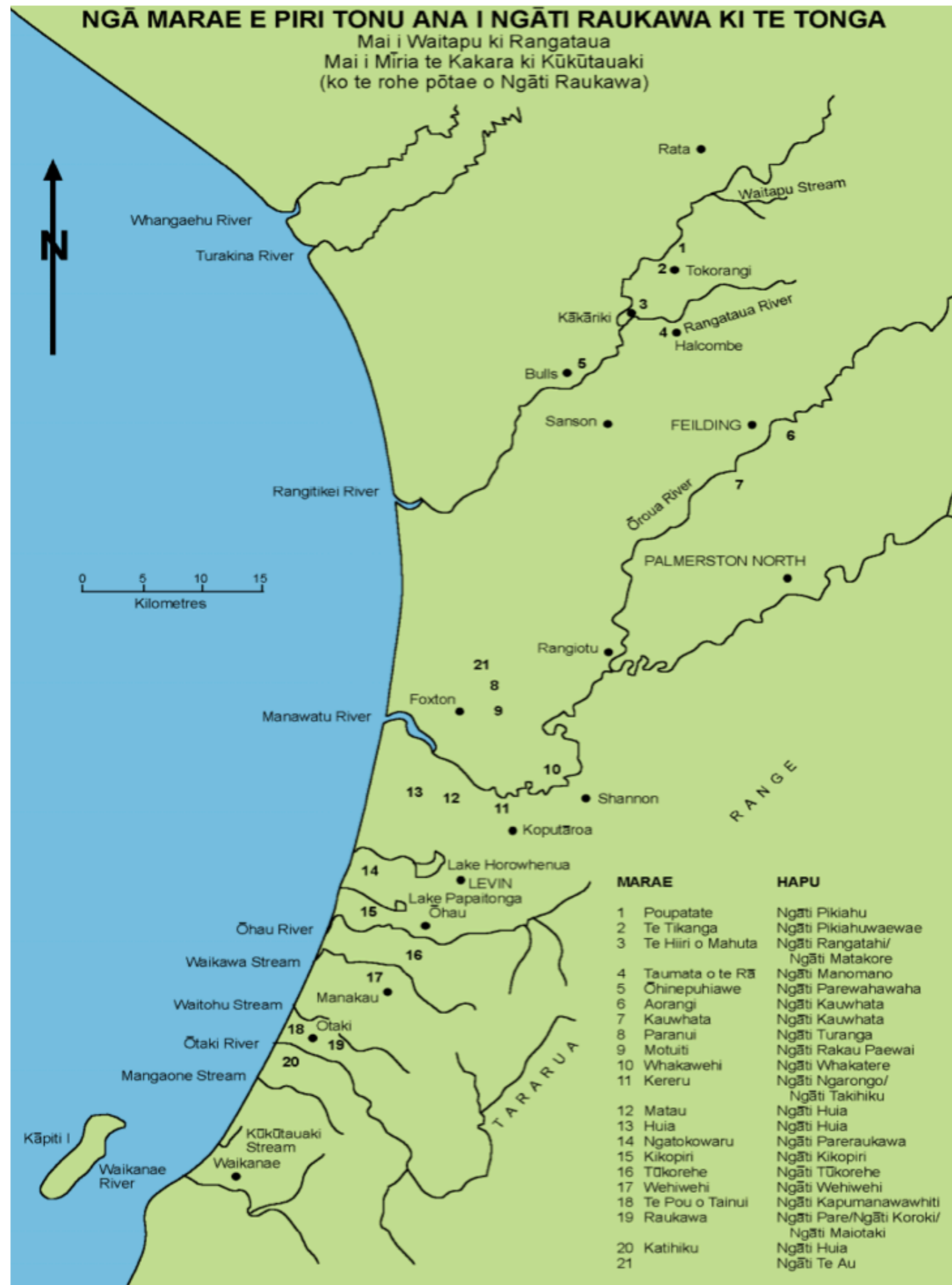
# Raukawa Whanau Ora Ltd

Te Rau Hou O Raukawa. He iti nā Motai Tangata Rau



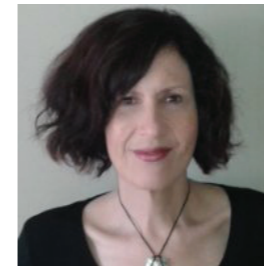
Annual General Meeting 2017

# Raukawa Rohe



# Board Profiles

Raukawa Whānau Ora is a limited liability company with Te Rūnanga o Raukawa as the sole shareholder. This legal structure provides the Iwi with the means to have control and influence at a governance level and to minimise its liability through reduced involvement in management decisions. The companies board is named Te Mana Whakahaere and the group reflects experience in large Crown and commercial entities, local government, senior managers in the regional health industry (Crown and Iwi), tertiary education and finance.



Ngāti Kahungunu,  
Ngāti Raukawa ki te Tonga

**Anne Carter, Chairperson:** has 30 years of experience in the New Zealand public sector, working in a number of Government Departments ranging from the Department of Maori Affairs, Te Puni Kōkiri, the Office of the Auditor General, Women’s Affairs, Youth Affairs, and the Department of Internal Affairs. She has held senior leadership and management roles, including as Chief Executive of the Ministry of Youth Affairs from 1999-2003. She was head of the Local Government and Community Branch of the Department of Internal Affairs from 2004 – 2010. She has completed two leadership and organisational development programmes at the Stanford Graduate School of Business, and the New Zealand Institute of Directors Governance Essentials Course. Anne was a Commissioner with the Local Government Commission from 2011 – 2015. She is currently a member of the Governing Body of Te Wānanga o Raukawa and Chair of the Voice Arts Trust.



Ngāti Toa Rangitira,  
Te Ati Awa, Ngāti Raukawa

**John Barrett, Deputy Chairperson:** is the managing director and co-owner of Kāpiti Island Nature Tours and Kāpiti Nature Lodge on one of New Zealand’s largest natural treasures – Kāpiti Island. John has previously served as Chairman of NZ Māori Tourism Council, as a Board member of Tourism NZ and a foundation member of the WINTA Leadership Council. He remains active in Māori higher education, tribal and community development roles.



Ngāti Toa Rangitira,  
Te Ati Awa, Ngāti Raukawa

**Piri-Hira Tukapua’s** artwork is dotted across Horowhenua, and while she might not be widely known outside the district, her work has been seen by millions worldwide. Piri-Hira was among a team of artists to design the artwork for New Zealand uniforms at the 2008 Beijing Olympics. In 2011 her work was picked as one of eight official designs for merchandise for the Rugby World Cup. As the founder and director for Taitoko Design and Print, Piri-Hira has developed extensive networks within the regional and national market. Her focus has been on meeting the changing trends to ensure the business stays current and competitive, contributing to the growth and development of her clients businesses. Piri-Hira is now in her second term as an elected councillor with Horowhenua District Council and is a qualified Commissioner of the Resource Management Act. Council Committees include: Finance Audit & Risk, Hearings, Education, Youth and Strategy. Other local roles include: Altrusa, Horowhenua Learning Centre, Horowhenua Economic Development Board, York Street Every Girls Rally, Ohau School Kapa haka. As a successful business owner operator of 11 years, Piri-Hira is no stranger to hard work, high standards and innovation.

# Board Profile



He uri au no Ngāti Wehi Wehi, Ngāti Raukawa ki te Tonga, Ngāti Huia ki Katihiku, Ngāti Toarangatira, Atiawa ki Whakarongotai, Ngai Te Rangī hoki.

**Paddy Jacobs:** I am Chair of the Ngāti Wehi Wehi Marae Committee, Vice Chair of Te Rūnanga o Raukawa, Board member of Manawhenua Hauora, Secretary of Te Tūmatanui Treaty Claims Cluster, Trustee Ngakaroro 3D1 5B2 . Most of my worklife has been in the health sector working for the Midcentral District Health Board, which evolved from the Manawatu-Whanganui Area Health Board and Crown Health Enterprise. I have a strong sense of justice and fairness, and believe in doing things “right”. People are what matter the most and preparing our mokopuna for a better life is important to me. In my view we as Māori must work towards regaining more control over the resources that underpin the wellness of our communities. I have been married to Jeremiah Jacobs, Ngati Kahungunu Ngati Ruapani for 45 years, together we have 6 children, 5 living, and 9 mokopuna. All have a strong Māori identity and te reo Māori is the 1st language for many of our mokopuna.



# Contents

**Raukawa Rohe** - Page 1

**Tumuaki Report** - Page 5

**Manukura Report** - Page 6-7

**Toiora/He Hikinga Manawa Services** - Page 8-11

**Hauora Services** - Page 12-13

**Financial Report** - Page 14



# Tumuaki Report

Anne Carter

## Introduction

This is the first full annual report of Raukawa Whānau Ora, a fully owned subsidiary of Te Runanga o Raukawa. We welcomed our new Manukura, Betty-Lou Iwikau in October 2016, and it has been her role to work with Te Mana Whakahaere, and the kaimahi of Raukawa Whānau Ora to map out a sound pathway forward.

It has been a year of reviewing all policies and procedures, and setting our strategic direction for the next 3 years. Our strategic plan was the subject of consultation with all kaimahi. It was presented to Whaiti, at their May 2017 meeting.

## Our Vision

To maximise our contributions to our communities by enhancing kaupapa tuku iho in all activities of Raukawa Whānau Ora.

## Our Mission

To provide a high-quality services in health, social and education to improve the wellbeing.

Kaupapa tuku iho guide our governance, management and service delivery.

Over the next 3 years we will focus on the following kaupapa:

- Whānaungatanga** Endeavour to build strong and sustainable relationships
- Kaitiakitanga** Empowering whānau to take control of their own health and wellbeing
- Rangatiratanga** Build capacity and capability to sustain our services that supports the needs of whānau in our communities
- Manaakitanga** Ensure whānau are healthy, strong, safe, economically secure and connected within the whānau, hapū, iwi and their communities.

There are many that we wish to acknowledge. Our kaumatua and kuia on Te Mauri for their expert guidance. Te Rūnanga o Raukawa, for their support and patience, especially through the establishment phase.

I would like to acknowledge the contribution of my colleagues on Te Mana Whakahaere John Barrett, Paddy Jacobs, Piri-Hira Tukapua, and Kelly Bevan. I would also like to thank Ngaire Gallagher (resigned in November 2016) for her assistance especially during the set up of Raukawa Whānau Ora. Board Secretary, Kara Kearney for her professionalism and outstanding secretarial services over the last year, and Paula Snowden who filled in as our Acting Manukura from July through to October 2016.

Finally, Te Mana Whakahaere extends our warmest thanks to Betty-Lou Iwikau, Manukura and the kaimahi of Raukawa Whānau Ora for their outstanding service, dedication and support of our whānau over 2016/17.

# Manukura Report

Dr Betty-Lou Iwikau

## Introduction

Raukawa Whānau Ora has undertaken a transformational change in the 2016/2017 year with many challenges along the way. These challenges were the rebuilding of the infrastructure capacity and capability in particular in financial sustainability, operational matters, revitalized policies and procedures and health and safety.

Our strategic planning during the year assisted us to identify areas of short fall and capacity that we believed should be enhanced and supported in order to contribute to the development of our infrastructure going forward.

As a Māori Provider, our tikanga is based upon Kaupapa Tuku Iho which represents sets of principles from a Māori worldview ideology utilising Raukawa tikanga and providing organisational capacity to engage in respectful working relationships. These principled positioning of Kaupapa Tuku Iho is our foundational construct that was applied to our infrastructure processes and functionalities where applicable. Kaupapa Tuku Iho is designed to enhance the organisational delivery. Our intent is to reflect KaupapaTuku Iho in our infrastructure into the form of applied practice moving towards best practice.

Our communities reflects a population base of Māori and European primarily however, the Services delivered are reflective of higher representation by Māori as service users, e.g. domestic violence rates in Horowhenua are one of the largest in NZ. The significance of positioning Kaupapa Tuku Iho had to be and must be of consideration in the planning, design, development, review and implementation that will guide us in how we address these issues.

The design of this kaupapa was to engage the whole of the organisation approach to building capacity and capability to enhance the infrastructure to support all aspects of delivery within Raukawa Whānau Ora Ltd and for all RWO workforce to be encouraged to contribute to this rebuild.

The building of capacity and capability within the organisation we recognised would add new skills and knowledge sets for all staff. It would enhance the capacity of quality by extending and developing its capability and expertise in quality assurance measures and risk management.

We also believed It would further enhance the organisations capability and capacity to embed a continuous quality improvement system that continually measures and monitors progress, and identifies gaps in service delivery. Selecting appropriate reporting system/s that creates innovative ways of measuring, and meets the needs of whānau/clients was a challenge in the selection of a appropriate reporting system. This system would enable RWO to embed a continuous quality culture that assists RWO to apply dashboard reporting system/s to measure and monitor data information. To analyse our performance indicators, social impact measures and financial sustainability. We believe that having a dashboard reporting system such as this reflects our capacity and capability as an organisation that is committed to the health and wellbeing of whānau, hapū, iwi and communities through the delivery of high quality services. It also has the potential to build trust from the community knowing that RWO has high quality systems in place.

# Toiora/He Hikinga Manawa Services

George Davis, Manager

## How we got there

We had several wananga on our local marae, these wananga were based on enhancing our understanding of Kaupapa Tuku Iho. We wanted all staff to really appreciate the philosophical principles of Kaupapa Tuku Iho and what makes us unique and to help us get there was the ability to wananga. We invited staff to engage and participate in workshops based on understanding what these principles mean according to Raukawa tikanga and kawa. We were privileged to have two rangatira deliver these workshops for us, who imparted their knowledge, expertise and experiences. From this leave of understanding we then moved the base line of kaupapa Tuku Iho to what do these principles look like in your practice, a very fun filled exercises for all professions from Registered Nurses, Mental Health, Addictions, Social Workers in Schools (SWIS), Family Start, Poipoia, Puna through to Management. It really stretched the minds of most of us to look from a bicultural practice in how Kaupapa Tuku Iho informs and guides our practice.

We invested alot of time and energy in the development of a quality assurance programme based on Kaupapa Tuku Iho and at every step these principles were at the centre of the infrastructure, this was a challenge in itself, encouraging staff to engage in this process, asking how can the quality assurance staff assist in making the mahi lighter, how we ensure our whānau (clients) inform us of their needs and whether we are up to the mark.

We undertook a series of transformative processes to align our kaupapa to meet the needs of our whānau, hapū, Iwi and the wider communities. This was done through the development of our Three-Year Strategic plan Our priority is commitment to the health and wellbeing of whānau, hapū, iwi and communities through the delivery of high quality services.

## Moving Forward

This year 2017/2018 our strategic approach is to embed the infrastructure and this is reflected in the Three-year Strategic Plan that is based on kaupapa Tuku Iho. We have alot of work to get through to ensure the delivery of high quality services are meeting the needs of our whānau, hapū, iwi and wider communities. We are invested in engaging in strategic relationships that will assist RWO moving forward into the future keeping our priority in the commitment to the health and wellbeing of whānau, hapū, iwi and communities at the forefront of everything we do. We will be re-engaging with our hapū to deliver and promote our services, run health clinics work on local projects that will give meaning for our communities.

I am so proud and honoured to be the Manukura and lead such an innovative and creative bunch of whānau who are in my view the greatest kaitiaki to assist our whānau, hapū, iwi and wider communitites, we welcome all whānau to come and have a cup of tea/coffee and help us serve you better.

## Toiora Whānau

Toiora Whānau is a Raukawa Whānau Ora based social service that promotes the health and wellbeing of Whānau, Hapu, Iwi and the wider communities. This is done through the delivery of the following services.

### Family Centre – Addressing Domestic Violence

Toiora Whānau deliver several domestic violence programmes that are specifically designed to educate both the perpetrator by addressing their behaviour and identifying triggers and working on how they can manage these better, and for victims of domestic violence in allowing them to heal and rebuild their self-worth through self-discovery. We are fortunate to have a dedicated and experienced team working with individuals and whanau to reduce domestic violence in our communities.

### Ministry of Education

The Rangatahi Achievement Programme delivered under the Ministry of Education provides rangatahi with the best opportunity to achieve NCEA Level 2 or an equivalent qualification by assisting rangatahi to take control of their learning. This programme is tailored to the future aspirations of the rangatahi who inform where they want to be and we work with them to achieve their goals and aspirations to achieve higher levels of learning. The programme is carried out through empowering, nurturing and guiding rangatahi to achieve their academic goals no matter how big or small. This programme is currently delivered in the Horowhenua but it is envisaged to reach the Otaki and Manawatu colleges in the future.

### Whānau Ora Navigators

The whānau centred support service uses a holistic focused model of wellbeing to help whānau dream, plan and work toward a future that is determined by their own aspirations. This journey aims to reinstate rangatiratanga and move whanau to a position where they are living healthier, happier and culturally rewarding lives. Whānau ora navigation has been receiving a consistently high level of referrals and is a good indicator of the need for this service.

### Social Workers in Schools

This is a school based service in which a social worker is placed to work within specific schools, to work together with the tamariki, whanau and schools to enhance the wellbeing of the child and the whanau. This service also provides a range of educational programmes that focus on empowering whānau.

We are currently delivering SWIS in 3 new schools. The SWIS programmes are now being offered in every school in the Levin township, which highlights the growing need for our service. The schools new to the partnership here in Levin are Fairfield and Koputaroa schools and in Palmerston North Longburn school, Longburn. The future desire is to have Ohau and Manakau schools be included as well along with schools in the Feilding area. As the decile ratings of schools are slowly being taken away, the SWIS service could be delivered to the whanau/ tamariki who are high needs whanau, instead of delivering to a set cluster of schools, this has been highlighted as a potential change to service delivery.

## Success Stories

Recently SWIS/ Toiora Whānau ran 3 kaupapa, in Fielding township the square, at kakariki Te Hiri o Mahuta Marae and in Otaki/ Te Horo at Katihiku Marae. All were a huge success, Toiora Whānau have been involved in the Feilding Community celebration of Matariki for the last 2 years and were well attended by several of the local kura and tamariki. The celebration of Matariki increased the education and learning around Matariki, including kapa haka, hands on activities, skits and sausage sizzles which was enjoyed by all. The other 2 kaupapa have been our Mana Kotiro and Mana Tane wananga during the school holidays. I wish to take this time to acknowledge the kaimahi for their commitment in running these kaupapa, that are not being run anywhere else in the Horowhenua or Manawatu areas. We had a good turnout for both kaupapa. For mana Kotiro we had 25 registered but for a range of reasons 9 were unable to attend on the day, so we had 17 Kotiro participate, and at the Mana Tane Wananga we had 33 boys participate for a period of 4 nights and 5 days, we had about 130 whanau members show up for the whanau day on the Friday and the boys did themselves and their whanau proud. Attached are pictures from Mana Tane, a couple of Powhiri day Monday, and Whānau Day Friday.

## He Hikinga Manawa – Family Start

Family start is a child centered, intensive home visiting service. We provide a home visiting programme with a focus on improving children's health, learning and relationships. The programme supports families who are struggling with challenges that put health, education and social outcomes for their children at risk and support them to make the right choices for them and their whānau. The program's goal is supporting vulnerable children and reducing maltreatment. We cover the area of Otaki, Levin, Shannon, Foxton and anywhere in-between. Working collaboratively with other services within Raukawa Whānau Ora and community agencies. With the delivery and integration of the new parenting resource we can provide our Whānau with Up to date and relevant information that will support them in the pathway forward. Our primary goal is to build relationships with whānau to inform and educate positive parenting, using the Ara Matua-parenting pathway which guides and prompts these harder conversations. With the use of this resources kaimahi can utilize the print outs, videos, and researched information to validate the information we are sharing. Through the knowledge and skills held by each kaimahi, we are committed to delivering a service that is mana enhancing and coming from a strength based perspective. Family Start referrals are made up of Self referrals, Levin Police, HALT (Horowhenua abuse Liaison team), MVCOT (Oranga Tamaki), Tamariki ora, Local Midwives and other community agencies.

## Poipoia Te Mokopuna

We reach vulnerable Māori Tamariki aged from birth to three years old and their whānau delivered in Horowhenua – Levin, Shannon and Foxton, Manawatu – Feilding and Kapiti – Otaki. The key outcomes for this service is all Maori tamariki aged 0-3 participate in high quality early learning. Poipoia Te Mokopuna has a number of focus area's. These have been broken down into kaupapa mahi that not only reflects on the contracts key outcome but also the individual skills and qualities that our facilitators bring to the table. They are as follows:

**Child development** – Initial assessments are made with whanau that give a snap shot of where the child and whānau are at as far as ages and stages. A follow up assessment is done every 6 months thereafter to track the child's progress and capture their growth and development.

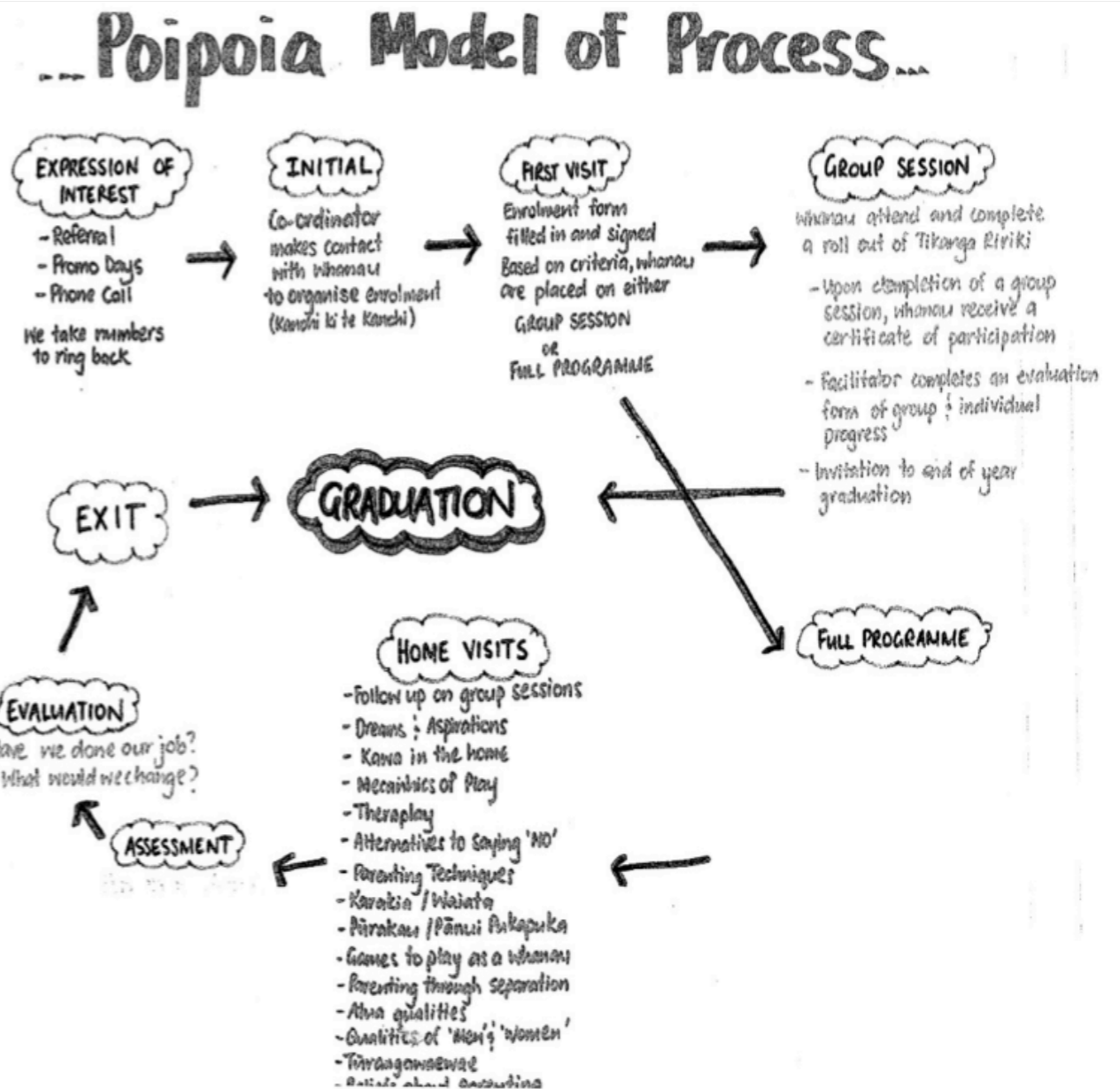
**Mechanics of Play** – Our behavior therapist Tania Barker has introduced her Mechanics of Play program to the Tikanga Ririki classes. She comes into the classes at week 3 and 6 to take whānau through the different temperaments of a child. This is a very welcomed component by our whanau.

**Kaupapa Maori Parenting** – Tikanga Ririki was introduced as a means of supporting our parents with raising their tamariki. The programme has seen 8 of our Raukawa Whānau Ora staff trained in delivering this programme. We currently have 4 of these facilitators still working here at Raukawa Whānau Ora. (Katera Rikihana-Tukerangi, Rawiri Rikihana, Corrine Broughton and Renee Johnstone-Kerehoma).

Our Tikanga Ririki programme was introduced to empower whanau to be the best parents they can be. To highlight room for improvement and identify solutions to their issues. To appreciate the importance of raising tamariki Māori with the values laid out by our tupuna.

**Supporting our children's transition into Formal Early Learning Services** – The goal once tamariki and whanau have been with us for a year, is to transition our tamariki into further formal Early childhood education.

Poipoia Te Mokopuna was a pilot programme that we were fortunate to secure in 2013. As a pilot programme we were open to creating and adding our own uniqueness to the kaupapa. Attached is a flow chart which highlights the process we undertake for referrals.



## He Hikinga Manawa Puna Kohungahunga – Supported Playgroup Contract

We reach whānau with tamariki aged 0-5 delivered in Horowhenua – Levin. The key outcome is to provide a quality kaupapa Māori Early Childhood service for whānau with tamariki aged 0-5 years. The Service is based on the following:

- Our playgroup runs out of Te Takeretanga o Kurahaupo community centre 3 days per week. Mondays, Tuesdays and Thursday's from 9am – 1pm during the school term.
- We are required to be open at least 16 hours per week for 40 weeks a year.
- We have an excursion day on Fridays (9am-1pm) which has it's challenges such as whanau not having transport and winter weather creating issues also. Therefore attendance on Friday's is not always that great but as long as the service was made available and facilitator or Kai manaaki present, it is still counted towards our hours.

Puna has been running for 4.5 years now and has seen many whānau transition in to Formal Early Childhood Education or on to Primary School. It has been an honour to have been able to provide a support system for whanau Māori to better understand the importance of supporting their tamariki/mokopuna in their education journey. The many 'light bulb' moments witnessed in whānau have made this kaupapa fruitful and worth all the time spent on paperwork.

The one on one support direct from the Ministry of Education has also helped make this kaupapa a success.



## Introduction

We have contracts with the Ministry of Health which require a variety of professionals. Together we have a dynamic team of Registered Nurses, an Alcohol & Other Drugs clinician, Smoking Cessation Quit Coaches, Social Workers, Community Support Workers, and Administrators/Data Base Operator.

We focus on delivering holistic services from pepi through to kaumatua, working collaboratively with our internal Toiora Whānau and Hikinga Manawa/Family Start teams to provide wrap around services, in addition, other external health professionals to serve the best interest of the whānau. Te Ropu Hauora provides accessible, quality health care for the whole whānau, utilising the Whānau Ora concept (empowering whanau to take responsibility for their own wellbeing). Our area of coverage is from Te Horo in the South to Manawatu/Palmerston North and Bulls in the North. This includes all outskirts of these areas. Delivery of services is in the homes, marae, any one of the office bases (Feilding or Levin) or any other venue deemed appropriate.

## Whānau/Tamariki Ora Well Child Service

Well child growth and developmental assessments (0-5 years) as per the National Well Child Schedule, and immunisations; and includes assessment of other whānau members if requested.

## Mother & Pepe Support

Antenatal and postnatal support, advocacy & advice from conception to 3 years for Young/New Mothers and Parents.

## Immunisation Service

Immunisations as per the National Schedule for nga tamariki aged 6 weeks to 4 years and adults 45 years and older. FREE influenza vaccinations for those 65 years and over or those under 65 who have a chronic illness, such as asthma.

## Car Seat Rental & Lay-By Scheme

Car seats for 0-6 months are available for hire with a bond. Car seats for over 6 months can be purchased on a lay-by scheme using a portion of the bond as a deposit.

## Adult Mental Health

Support for those 17 years and over who have a mental health diagnosis or have a suspected diagnosis.

## Alcohol & Drug Support (AOD)

Community support for those of any age affected by alcohol and/or drugs.

## Alcohol and Drug for Community Probation

The service is committed to helping its service users look at their substance use and how it is impacting on a person's quality of life. The clinician provides supportive therapeutic approaches in identifying and practicing successful life choices.

## Child Adolescent & Family Support

Community support for 0-17-year olds and their whānau, who have a mental health diagnosis and / or ongoing behavioural challenges.

## Day Activities

Group activities to promote socialisation for individuals 17 years and over who have a mental health diagnosis or suspected diagnosis.

## Disease State Management

For Adults with diabetes, heart, and respiratory illnesses. Assistance provided to whānau to independently manage their condition.

### **Māori Disability Support Service**

To assist those with a disability particularly nga kaumatua (50 year and over) to access Needs Assessment Service Coordinator (Support links). Includes advocacy and liaison.

### **Cancer Control Coordinator**

Support improved access to services along the continuum of care for clients and their whānau affected by cancer.

### **Long Term Conditions/ Specialist Respiratory Service**

Clinical assessment for clients aged 17 years and older who have respiratory, diabetes or heart conditions.

### **Success Stories**

A workbook (pre-engagement) is 90% completed and this has been rolled out for our Toitu Te Ora (Alcohol and Drug service for community probation) This booklet can provoke Whai ora to become aware of the impact of their substance misuse and how it has affected them, their whanau and environment. Raukawa Whānau Ora and the Probation Service managers are excited about its conception as it has the potential to keep people active while waiting to be engaged and or assessed. The kaimahi for this service has been able to develop and maintain whanaungatanga through regularly engaging with the Levin Probation Officers and their Service managers. A recommendation to develop a program which creates an awareness of substance misuse and its impact has been requested. This program is currently in conception stage and more time will be invested at the completion of “the workbook.”

Another success is our improving relationship with the Hospice Palliative Cancer Nurses, we are communicating more and they have been asking our Cancer Control Coordinator for more input into their patient care plans, which has been good, this has resulted in an increased respect for both parties. Also by having a good relationship with hospital services is beneficial especially when it comes to referrals for home help. As it takes time to get a client in to the GP to see a Dr to send a referral, it has been great to be able to ring up to a couple of nurses up in Oncology who are happy to send a referral on to Enable or Support Links. This saves a lot of time and since they can make comment on the patient’s condition now, they can give more comprehensive information and the patients gets home help a lot faster!

### **Cervical Screening**

Free clinic and/or home visits.

### **Podiatry/Foot Care**

Free to whānau registered with our long-term conditions services.

### **Toitu Ohu Auahi Mutunga (Smoking Cessation)**

Kaupapa Māori support service for quit smoking.

**Referrals can be self-referral, whānau, or friends and/or from other professionals, such as, doctors, midwives, or schools.**



**Raukawa Whanau Ora Ltd**

**Te Rau Hou O Raukawa. He ifi nā Motai Tangata Rau**

## **Financial Statements**

For the year ended 30 June 2017

Place of Business:	3 Keepa Street Levin
Shareholders:	Te Rūnanga O Raukawa Inc 100 ordinary shares
Registered Office:	3 Keepa Street Levin
Auditors:	BDO Central (NI) Chartered Accountants and Advisors 32 Amesbury Street Palmerston North
Accountants:	Openbook Solutions Limited Chartered Accountants 755 Main Street Palmerston North
Bankers:	ANZ Levin



**Raukawa Whānau Ora Limited**  
**Annual Report**  
For the Year Ended 30 June 2017

The Directors present their Annual Report, including the financial statements of the Company, for the year ended 30 June 2017.

**Section 211 of the Companies Act 1993 requires the following disclosures:**

The business of the Company is the provision of social, health and early childhood development services to whanau within te rohe o Raukawa region.

The persons listed below held office as Director during the year, their remuneration is also disclosed:

A J T Carter	\$1,944
J W Barrett	\$1,458
K M Bevan (ceased 27 June 2017)	\$648
P N Jacobs	\$1,944
P J Tukapua	\$324
N M Gallagher (ceased 23 October 2016)	\$486
	<u><u>6,804</u></u>

No other persons held the office of Director at any time during the year. No Director acquired or disposed of any interest in shares in the Company.

**Information on Directors of the Company**

The Board of Directors received no notices from Directors wishing to use company information received in their capacity as Directors which would not have ordinarily been available.

**Interests' Register**

K M Bevan is a member of Te Pae Tahuu – a komiti that advises Te Rūnanga O Raukawa Inc's Whaiti  
N M Gallagher is a member of Te Pae Tahuu – a komiti that advises Te Rūnanga O Raukawa Inc's Whaiti  
P N Jacobs is a member of Te Rūnanga O Raukawa Inc's Whaiti  
P J Tukapua is the Director of Taitoko Designs

**Indemnity and Insurance**

During the year the Company effected Directors' and Officers' liability insurance to cover, to the extent normally covered by such policies, the risks arising out of the acts or omissions of the Directors and employees of the company for the period 1 July 2016 to 30 June 2017. The cost of this cover was \$2,050.

**State of Affairs**

The Directors are of the opinion that the state of affairs of the Company is satisfactory.

**Financial Statements**

The financial statements for the year ended 30 June 2017 are attached to this report.

**Auditors**

The Company's auditors are BDO Central. Fees payable to BDO Central for audit work totalled \$11,523 and non-audit work totalled \$0. The audit report is attached on page 4.

**Donations**

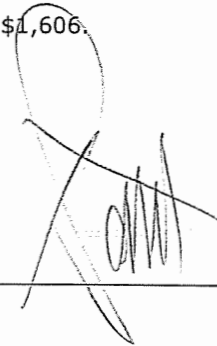
Donations were made by the Company during the year totalling \$1,606.

For and on behalf of the Board of Directors:

Director



Director



Dated: 22 August 2017

## INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDER OF RAUKAWA WHĀNAU ORA LIMITED

### Opinion

We have audited the financial statements of Raukawa Whānau Ora Limited ("the Company"), which comprise the statement of financial position as at 30 June 2017, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30 June 2017, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company 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, the Company.

### Other Information

Te Mana Whakahaere is responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the annual report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

PARTNERS: David Pearson Ross Hadwin Glenn Fan-Robertson Heather Hallam Lisa Townshend Matt Coulter  
ASSOCIATES: Cary Davis David Hopping Sheena Mason Billie Stanley Suzie Clifford  
CONSULTANTS: Ron Eglinton

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

### Responsibility of Te Mana Whakahaere for the Financial Statements

Te Mana Whakahaere is responsible on behalf of the Company for the preparation and fair presentation of the financial statements in accordance with PBE Standards RDR, and for such internal control as Te Mana Whakahaere determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Te Mana Whakahaere is responsible on behalf of the Company for assessing the Company'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 Te Mana Whakahaere either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Company'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 Te Mana Whakahaere and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 financial statements 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 the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Te Mana Whakahaere 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.

**Who We Report To**

This report is made solely to the Company's shareholder. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's shareholder for our audit work, for this report or for the opinions we have formed.

*BDO Central (NI)*

BDO Central (NI)  
Palmerston North  
New Zealand  
22 August 2017

**Raukawa Whānau Ora Limited**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 30 June 2017

	Notes	2017 Actual \$
<b>Revenue</b>		
Revenue from Operations	5	4,277,484
		<u>4,277,484</u>
<b>Expenses</b>		
Operating Expenses	6	2,877,815
Administration Expenses	6	1,151,780
		<u>4,029,595</u>
<b>Surplus for the Year</b>		<b>247,889</b>
Other Comprehensive Revenue and Expense		0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>247,889</u></b>

*This Statement should be read in conjunction with the accompanying notes to the financial statements*

**Raukawa Whānau Ora Limited**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 30 June 2017

	Contributed Capital [1]	Accumulated Revenue and Expense	Total Net Assets / Equity
	\$	\$	
<b>Balance at 1 July 2016</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contributions	430,636	0	<b>430,636</b>
Total Comprehensive Revenue and Expenses	0	247,889	<b>247,889</b>
<b>Balance at 30 June 2017</b>	<b>430,636</b>	<b>247,889</b>	<b>678,525</b>

[1] The Company was incorporated on 10 December 2015 with 100 unpaid shares. These shares were subsequently fully paid, at \$1,000 per share, during the financial year ended 30 June 2017. Refer to Note 10 on page 19.

This Statement should be read in conjunction with the accompanying notes to the financial statements



**Raukawa Whānau Ora Limited**  
**Statement of Financial Position**  
As at 30 June 2017

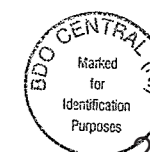
	Notes	2017 Actual \$
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	8	501,241
Receivables (from exchange transactions)		709,134
Prepayments and Other Assets		<u>2,061</u>
		1,212,436
<b>Non-current Assets</b>		
Plant and Equipment	7	<u>80,957</u>
		80,957
<b>Total Assets</b>		<b><u>1,293,393</u></b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Employee Benefit Liabilities		305,390
Payables (from exchange transactions)		193,253
Revenue Received in Advance		32,351
Provisions	9	<u>40,133</u>
		571,127
<b>Non-current Liabilities</b>		
Employee Benefit Liabilities		35,828
Provisions	9	<u>7,914</u>
		43,741
<b>Total Liabilities</b>		<b><u>614,868</u></b>
<b>Net Assets / Equity</b>		
Contributed Capital	10	430,636
Accumulated Revenue and Expense		247,889
<b>Total Net Assets / Equity</b>		<b><u>678,525</u></b>
<b>Total Net Assets / Equity and Liabilities</b>		<b><u>1,293,393</u></b>

For and on behalf of the Board of Directors

Director  Director

Dated: 02 August 2017

This Statement should be read in conjunction with the accompanying notes to the financial statements



**Raukawa Whānau Ora Limited**  
**Statement of Cash Flows**  
For the year ended 30 June 2017

	Note	2017 Actual \$
<b>Cash flows from Operating Activities</b>		
Receipts from Customers		3,633,568
Net GST Movement		9,272
Payments to Employees		(3,153,954)
Payments to Suppliers		(720,993)
Net cash inflow/(outflow) from Operating Activities		(232,107)
<b>Cash flows from Investing Activities</b>		
Payments for Purchase of Plant and Equipment		(3,610)
Net cash inflow/(outflow) from Investing Activities		(3,610)
<b>Cash flows from Financing Activities</b>		
Contributed Share Capital		100,000
Contributions from Shareholder		636,958
Net cash inflow/(outflow) from Financing Activities		736,958
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>501,241</b>
Cash and cash equivalents at the beginning of the year	8	0
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>501,241</b>

*This Statement should be read in conjunction with the accompanying notes to the financial statements*

**Raukawa Whānau Ora Limited**  
**Notes to the Financial Statements**  
For the year ended 30 June 2017

**1. Reporting Entity**

Raukawa Whānau Ora Limited is a public benefit entity for the purposes of complying with generally accepted accounting practice in New Zealand (NZ GAAP).

The Company was incorporated on 10 December 2015 in New Zealand under the Companies Act 1993, registered under the Charities Act 2005, and is domiciled in New Zealand. The Company was dormant until 1 July 2016, when it assumed full responsibility for the delivery of programmes from Te Rūnanga O Raukawa Inc., therefore these financial statements are for one year and no comparatives are shown.

**2. Basis of Preparation**

**(a) Statement of Compliance**

The financial statements have been prepared in accordance with the Charities Act 2005 and New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

The Company qualifies as a Tier 2 reporting entity on the basis it is not publicly accountable and does not have expenditure in excess of \$30 million.

These financial statements are authorised for issue by Te Mana Whakahaere on 22 August 2017.

**(b) Basis of Measurement**

These financial statements have been prepared under historical cost convention, as modified by specific accounting policies below.

**(c) Functional and Presentation Currency**

These financial statements are presented in New Zealand dollars (\$) which is the functional and presentation currency of the entity, rounded to the nearest dollar.

There has been no change in the functional currency of the entity during the year.

**3. Use of Judgements and Estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.



#### (a) Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the financial statements include the following:

##### *Revenue recognition – exchange versus non-exchange revenue*

Revenue must be classified as arising from either exchange or non-exchange transactions. An exchange transaction is defined as a transaction in which one entity received assets or services (or has liabilities extinguished) and directly gives approximately equal value to another entity in exchange. A non-exchange transaction is a transaction in which an entity receives an asset (such as cash), but does not provide approximately equal value in return.

A judgement was made regarding the classification of revenue received by the entity. It was determined that grants (including government grants) and all other sources of revenue received by the entity represent commercial transactions and therefore they have been classified as exchange transactions. The entity has no non-exchange revenue.

#### (b) Estimates

There are no significant assumptions or estimates made by the entity in these financial statements.

### 4. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Company.

#### (a) Revenue

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Company, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Company's revenue streams must also be met before revenue is recognised.

##### **i. Revenue from Exchange Transactions**

###### **Rendering of Services**

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage of completion of the transaction at the reporting date, specifically revenue relates to grants received to deliver services on behalf of the grantor (these include government grants). The revenue is recognised as the services are delivered to the extent that the requirements of the related contract have been met. To the extent that the requirements have not been met, amounts received are recognised as revenue in advance in the statement of financial position.

Amounts received in advance for services to be provided in future periods are recognised as revenue received in advance until such time as the service is provided.

#### (b) Employment Benefits

##### **i. Short-term employee benefits**

Short-term employee benefit liabilities are recognised when the Company has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will occur within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided.

##### **ii. Long-term employee benefits**

Long-term employee benefit obligations are recognised when the Company has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will be beyond 12 months of reporting date. Long-term employee benefit obligations are measured using the projected unit credit method, and discounted to their present value.

##### **iii. Defined contribution plans**

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

#### (c) Financial Instruments

The Company initially recognises financial instruments when the Company becomes a party to the contractual provisions of the instrument.

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Company is recognised as a separate asset or liability.

The Company derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

The Company also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Company classifies financial assets into the following category: Loans and receivables

The Company classifies financial liabilities into the following categories: Other financial liabilities.

Financial instruments are initially measured at fair value, plus, for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below:

##### **i. Financial Assets**

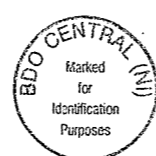
###### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Company provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included in current assets, except for those with maturities greater than 12 months after balance date, which are classified as non-current assets.

Loans and receivables comprise of cash and cash equivalents, and receivables.

###### **Cash and cash equivalents**

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.



## Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Collectability of receivables is reviewed on an ongoing basis. Individual debts which are known to be uncollectable are written off. A provision for impairment of receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered objective evidence of impairment.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the provision is recognised in surplus or deficit.

If, in a subsequent period, the amount of an impairment loss decreased and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the previously recognised impairment loss is reversed and the reversal is recognised in surplus or deficit.

Subsequent recoveries of amounts written off are recognised in surplus or deficit.

## ii. Financial liabilities

Financial liabilities held at amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities comprise of payables and provisions.

## (d) Plant and Equipment

### i. Recognition and measurement

Items of plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of plant and equipment are subsequently measured in accordance with the cost model, which means items are measured at cost (or fair value for items acquitted through non-exchange transactions) less accumulated depreciation and impairment.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour;
- Costs directly attributable to bringing the assets to a working condition for their intended use;
- When the Company has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located; and
- Capitalised borrowing costs of a qualifying asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of plant and equipment have different useful lives, they are accounted for as separate items (major components) of plant and equipment.

Any gain or loss on disposal of an item of plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

### ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Company. Ongoing repairs and maintenance is expensed as incurred.

### iii. Depreciation

For plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those

assets, are depreciated separately.

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of plant and equipment.

The diminishing value depreciation rates are:

• Plant and equipment	3.1% - 40%
• Motor vehicles	30%
• Furniture and fittings	9.5% - 22%
• Computer equipment	5.3% - 50%

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate.

## iv. Impairment

The carrying amount of assets are reviewed at each balance date to determine whether there is any objective evidence of impairment. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in surplus or deficit.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value. The Company has assessed that all of its assets are cash generating in nature as it has no non-exchange revenue.

Impairment losses recognised in prior periods are assessed at each reporting date for any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

## (d) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market rate and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as interest expense.

### i. Restructuring

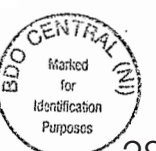
A provision for restructuring is recognised when the Company has approved a detailed and formal restructuring plan, and the restructuring either has commenced or has been announced publicly. Future operating losses are not provided for.

## (e) Operating Leases

Operating leases are not recognised in the Company's statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

## (f) Goods and Services

These financial statements have been prepared on a GST exclusive basis with the exception of receivables and payables, which are shown inclusive of GST.



**(g) Contributed share capital**

**i. Ordinary Shares**

Ordinary shares are classified as net assets/equity. Incremental costs directly attributable to the issue of ordinary shares and share options are recognised as a deduction from net assets/equity.

**5. Revenue**

Revenue from Exchange Transactions:

	<b>2017</b>
	<b>Actual</b>
<b>Revenue from operations:</b>	<b>\$</b>
Ministry of Education	327,589
Ministry of Health / MidCentral District Health Board	1,556,204
Central PHO	197,427
Ministry of Social Development	1,764,006
Te Tihi	70,000
Te Whakahuia Manawatu Trust	155,634
Contracting Services	180,995
Other Income	25,629
<b>Total Revenue</b>	<b><u>4,277,484</u></b>

**6. Expenses**

Total expenses include:

	<b>2017</b>
	<b>Actual</b>
	<b>\$</b>
Depreciation	50,629
Directors Fees	6,804
Operating Lease Costs	251,860
Personnel Costs	3,047,720
Contributions to Kiwisaver	76,703
Other	595,879
<b>Total Expenses</b>	<b><u>4,029,595</u></b>

**7. Plant & Equipment**

	<b>Computer Equipment</b>	<b>Furniture &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance as at 1 July 2016</b>	0	0	0	0	<b>0</b>
Additions (exchange)	98,678	14,212	6,045	12,651	<b>131,586</b>
<b>Balance as at 30 June 2017</b>	<b><u>98,678</u></b>	<b><u>14,212</u></b>	<b><u>6,045</u></b>	<b><u>12,651</u></b>	<b><u>131,586</u></b>
<b>Accumulated Depreciation &amp; Impairment</b>					
<b>Balance as at 1 July 2016</b>	0	0	0	0	<b>0</b>
Depreciation	45,378	1,470	1,814	1,967	<b>50,629</b>
<b>Balance as at 30 June 2017</b>	<b><u>45,378</u></b>	<b><u>1,470</u></b>	<b><u>1,814</u></b>	<b><u>1,967</u></b>	<b><u>50,629</u></b>
<b>Net book value</b>					
<b>As at 30 June 2017</b>	<b><u>53,300</u></b>	<b><u>12,742</u></b>	<b><u>4,232</u></b>	<b><u>10,684</u></b>	<b><u>80,957</u></b>





## 8. Cash and Cash Equivalents

	2017 Actual
Cash on Hand	\$ 421
Cash at Bank Available on Demand	500,820
<b>Net cash and cash equivalents</b>	<b><u>501,241</u></b>

## 9. Provisions

	2017 Actual
<b>Vehicle Overhaul Provision</b>	<b>\$</b>
Provision at the Start of the Year	0
Contribution from Te Rūnanga O Raukawa Inc	50,730
Increase to the Provision	11,414
Use of the Provision	(45,286)
<b>Provision at 30 June 2017</b>	<b><u>16,858</u></b>
Vehicle Overhaul Provision - Current	8,944
Vehicle Overhaul Provision - Term	7,914
	<b><u>16,858</u></b>

In accordance with the vehicle lease agreements the Company must restore vehicles to a returnable condition at the end of the lease. The cost of restoring each vehicle is dependent on the condition of the vehicle when the lease is due to expire. The leases expire between July 2017 and December 2020.

### Redundancy Provision

Provision at the Start of the Year	0
Increase to the Provision	31,189
Use of the Provision	0
<b>Provision at 30 June 2017</b>	<b><u>31,189</u></b>
Redundancy Provision - Current	31,189
Redundancy Provision - Term	0
	<b><u>31,189</u></b>

Prior to 30 June 2017 the Board approved a detailed and formal restructuring plan, the above provides for an estimation of costs which are expected to be incurred in the 30 June 2018 year.

<b>Total Provision - Current</b>	<b>40,133</b>
<b>Total Provision - Term</b>	<b>7,914</b>
	<b><u>48,047</u></b>

## 10. Capital and Reserves

### Contributed Capital

Contributed capital consists of Share Capital of \$100,000 and an advance from its parent entity, Te Rūnanga O Raukawa Inc, of \$330,636. The advance is included as a capital contribution due to it being interest free with no repayment requirements.

### Share Capital

	2017 No. of Shares
Opening Number of Ordinary Shares	\$ 100
<b>Closing Number of Ordinary Shares</b>	<b><u>100</u></b>

Raukawa Whānau Ora Limited was incorporated on the 10<sup>th</sup> of December 2015. There was no activity in the Company up to and including 30 June 2016.

As at 30 June 2017 there were 100 fully paid, authorised shares issued with no par value.

Te Rūnanga O Raukawa Inc owns 100% of the shares. As per the Company's constitution all shares must be and remain wholly owned and controlled by Te Rūnanga O Raukawa Inc.

Dividends can only be approved by and paid to Te Rūnanga O Raukawa Inc, subject to Te Mana Whakahaere being satisfied that immediately after that payment the Company will satisfy the solvency test.

Te Rūnanga O Raukawa Inc, as sole shareholder, has the right to receive the distribution of the surplus assets of Raukawa Whānau Ora Limited.

## 11. Operating Commitments

Non-cancellable operating commitments are payable as follows:

	2017 Actual
No later than One Year	\$ 238,603
Later than One Year and No Later than Five Years	271,075
Later than Five Years	0
	<b><u>509,678</u></b>

The Company has entered into a number of operating leases for equipment, motor vehicles and buildings. The buildings are leased by the Company on a rolling monthly basis and are therefore not included above. The Company has entered into a contract for the provision of IT services.



## 12. Related Party Transactions

During the year there have been material transactions between the following related parties:

Te Rūnanga O Raukawa Inc owns 100% of Raukawa Whānau Ora Limited, and is the immediate and ultimate controlling entity of the Company.

- a) From 1 July 2016 Raukawa Whānau Ora Limited assumed full responsibility for the delivery of programmes from Te Rūnanga O Raukawa Inc. As part of the transfer agreement between Te Rūnanga O Raukawa Inc and Raukawa Whānau Ora Limited:
- Te Rūnanga O Raukawa Inc advanced funds to Raukawa Whānau Ora Limited totalling \$309,270;
  - Contracts were assigned from Te Rūnanga O Raukawa Inc to Raukawa Whānau Ora Limited, refer to note 5. This included undelivered contracts totalling \$135,335;
  - Plant and equipment was transferred at book value, being \$103,006, which was assessed as its approximate fair value;
  - Staff were transferred to Raukawa Whānau Ora Limited along with related leave balances totalling \$360,963;
  - Vehicle leases and other leases were transferred across to Raukawa Whānau Ora Limited. This included a vehicle refurbishment provision for the return of the leased vehicles totalling \$50,730.

At 30 June 2017 the balance of the advance from Te Rūnanga O Raukawa Inc to Raukawa Whānau Ora Limited was \$330,636. This advance is recorded as a capital contribution due to it being interest free with no repayment requirements.

- b) During the year Raukawa Whānau Ora Limited leased buildings from Te Rūnanga O Raukawa Inc totalling \$72,164.
- c) Te Rūnanga O Raukawa Inc incurred various administrative and operational expenses on behalf of Raukawa Whānau Ora Limited which were all reimbursed on invoices totalling \$154,248.
- d) Te Rūnanga O Raukawa Inc received funding on behalf of Raukawa Whānau Ora Limited totalling \$886,097 which was duly reimbursed on invoice.
- e) During the year Raukawa Whānau Ora Limited incurred various administrative and operational expenses for Te Rūnanga O Raukawa Inc which were all reimbursed on invoices totalling \$5,584.

At balance date Raukawa Whānau Ora Limited owed Te Rūnanga O Raukawa Inc \$33,201 and Te Rūnanga O Raukawa Inc owed Raukawa Whānau Ora Limited \$29,750.

K M Bevan (Director up until 27 June 2017) is a member of Te Pae Tahuu – a komiti that advises Te Rūnanga O Raukawa Inc's Whaiti.

N M Gallagher (Director up until 23 October 2017) is a member of Te Pae Tahuu – a komiti that advises Te Rūnanga O Raukawa Inc's Whaiti

P N Jacobs (Director) is a member of Te Rūnanga O Raukawa Inc's Whaiti

P J Tukapua (Director) is the Director of Taitoko Designs. During the year Raukawa Whānau Ora Limited contracted Taitoko Designs to provide the logo, business cards and signage all on normal business terms.



## Key Management Personnel Remuneration

Key management personnel are members of the governing body and executive employees. The aggregate remuneration of key management personnel and the number of individuals (determined on a full time equivalent basis), receiving remuneration is as follows:

	<b>2017 Actual</b>
	<b>\$</b>
<b>Executive Employees</b>	
Remuneration	456,375
Full-time Equivalent Members	5.22

## 13. Commitments and Contingencies

There were no capital commitments or contingent liabilities as at 30 June 2017.

## 14. Events after Balance Date

There were no events after balance date requiring disclosure in these financial statements.





## **Raukawa Whanau Ora Ltd**

**Te Rau Hou O Raukawa. He iti nā Motai Tangata Rau**

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