

performance report.

FOR THE YEAR ENDING 31 JANUARY 2020

PARENT  AID
Supported, connected and thriving whānau.

The Parent Aid North West team (pictured from left): Suzanne McCracken, Mandy Rhodes, Nicki Warhurst, Elanie Claassens, Bev Meikle and Kelly Adcock.



VISION:

Supported, connected and thriving whānau.



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ENTITY INFORMATION

LEGAL NAME OF ENTITY:

Parent Aid Kaipara Incorporated
Trading as Parent Aid North West

ENTITY TYPE AND LEGAL BASIS:

Charitable Trust - Incorporated Society under the
Charities Trust Act 1908.

REGISTRATION NUMBER:

CC20276

PHYSICAL ADDRESS:

1 Porter Crescent, Helensville, Auckland 0800

POSTAL ADDRESS:

PO Box 5, Helensville, Auckland 0840

TELEPHONE NUMBERS:

Phone 09 420 7002

Freephone 0800 222 402

Mobile 027 544 1450

CONTACT US:

hello@parentaidnorthwest.org.nz

www.parentaidnorthwest.org.nz





our mission.

Strengthening whānau/families in our community by providing **free practical home support.**

POSTNATAL CARE

Parent Aid North West provides a free postnatal care service to whānau/families who have just had a baby, particularly those mothers recovering from a Caesarean Section. Each family situation is unique and we tailor our support to reflect individual family requirements. Our service provides free practical home support so that Mum can focus on herself and the needs of her newborn. We also provide prenatal care where there is difficulty during the pregnancy.

MULTIPLE BIRTH HOME HELP

This service is tailored to meeting the demands and needs of a whānau/family with a child/children under five who then birth twins. We are able to provide up to 240 hours of home help by utilising the Ministry of Social Development Home Help subsidy. Essentially it is the same practical support as the postnatal care however, tailoring to a family with newborn twins and a child/children under five.

GENERAL HOME HELP

Parent Aid is able to provide free practical home help to all whānau/family with children under five years old within the North West Rodney Region. Our focus is addressing the needs of vulnerable parents that are experiencing postnatal depression, sleep deprivation, accident, illness, rural isolation, or general hardship. We assist with household duties, meal preparation, child care and can help with transport so that parents can attend appointments.

CRÈCHES

Parent Aid provides a crèche facility to parents attending courses in our area. These creches enable parents to attend, engage and concentrate on course content. These courses include Kia Timata Ano Trust Women's Support Group, Living Without Violence run by Abuse Prevention Services and Wellness Life Skills course run by the Helensville Women and Family Centre.



our strategic priorities.

BEST BUSINESS PRACTICE AND GOVERNANCE

Parent Aid Kaipara Inc will establish a sound policy and review process to manage compensation, human resources, staff training, health & safety and risk management. We will ensure the Governance Board is stable and robust, and where possible represents the diversity of the community it serves. We will continue to monitor the feedback we receive from our clients and service providers to identify ways we can improve and/or extend the service. The Board reviews monthly analysis of evaluation forms and service provision trends. The Current Operating Model provides updates to the Board for review at monthly meetings.

FINANCIAL SUSTAINABILITY

The financial objective is to raise enough money to fund our services, break even and maximise cash flow while avoiding financial risk. To this end a business plan/budget including cashflow forecast and proposed funding applications or activities is prepared annually and reviewed monthly. We will identify and apply to new funders to reduce our reliance on traditional funders. We will continue to develop plans for broadening sources of income including social media options, fundraising initiatives and continue to explore sponsorship opportunities.

COLLABORATIVE DEVELOPMENT AND PARTNERSHIPS

Parent Aid continues to identify external parties with whom we can partner and ensure that their principles and philosophy are in accordance with our work.

We actively participate in relevant community events and are supportive of other agencies also working in this community. We have a strong knowledge base of available services and a good referral process to these. Parent Aid Kaipara recognises the partnerships with local providers: Helensville Birthing Centre, Helensville District Health Trust, Helensville Women and Family Centre, Helensville and Kumeu Plunket, Kia Timata Ano Trust and Helensville/Waimauku Budgeting Services.

governance and team.

Parent Aid Kaipara Inc. was incorporated on the 4th June 2002 under the Incorporated Societies Act 1908 (reg. # AK/1217555). The society is made up of 24 members. The Governance Board is the legal authority and provides stewardship. The Board is made up of 6 volunteers who ensure that Parent Aid Kaipara meets its legal and financial obligations. Financial oversight is provided by the Treasurer. The Manager oversees day-to-day operations, funding and financial matters and thereby fulfills the strategies set by the Board. Parent Aid has a dedicated and passionate team of Home Support Workers who are at the forefront of providing families support in our community.

RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES

Our governing Board consists of volunteers who are members of our community.

All of our Board Trustees have a wide range of business experience that contributes towards the effective governance of Parent Aid Kaipara Inc.

We have no volunteers working as Home Support Workers due to the skill level and requirements to ensure the protection of children.

Any non-financial donated goods are accepted and if surplus to our requirements, they are re-distributed to the community organisations we work alongside.



SOCIETY MEMBERS (24)

Treasurer

Louise Painton

Complaints Officer

Esther Te Aotonga

Board Members

Alison Rogers (Chairperson)
Esther Te Aotonga (Secretary)
Louise Painton
Amy Wood
Louise Clunie
Renee Blair

Manager

Suzanne McCracken

Home Support Workers

Kelly Adcock
Beverley Meikle
Nicola Warhurst
Gabiella Donaldson
Mandy Rhodes
Elanie Claassens

chairperson's report.

I am pleased to deliver our Performance Report for the year ended 31 January 2020.

This is our 18th year of providing in-home support for families and it has proved to be very productive and incredibly busy! We saw a large increase in the use of our service across the community in the last year. Our visit numbers increased by 115, which amounts to approximately 300 additional hours worked in homes across the North West of Auckland.

Unfortunately, the 14.7% growth in client visits, highlighted the need for our service and our consequent increase in hours provided was not matched by a growth in funding. This means we have a deficit this year of \$34,125

As with all charities, the funding environment remains our biggest challenge. It is indeed a balancing act to acquire the correct amount of funding to service the growing needs of our community. We are proud of our commitment to saying yes to all calls for help but realise this is not always going to be possible if we are to run our organisation in a financially responsible way, which is required to ensure long-term viability.

This year we were very fortunate that a local business FWeb, generously sponsored the re-design and upgrade of our website. This would have been financially unachievable for us in the current funding environment and we are were

incredibly thankful to Marc and Shawnee Whitlow, from FWeb for their contribution and on-going support.

We were also very grateful of another ongoing local business sponsorship from Belinda Coles Photography, who is providing us with professional imagery of staff for our website and marketing material, including this report.

The Board and Management continue to be deeply committed to securing financial support for the continuation of our services and to ensure we can meet the increased demand that we have experienced, for the last three years. We know that our service makes a significant difference to the families we support and that drives us on when the going gets tough!

Our service is only as good as our staff. Manager, Suzanne McCracken has been a dedicated leader of our team in her first full year as Manager and implemented many positive improvements. A heartfelt thank you to Suzanne, and our committed team of Home Support Workers who tirelessly and passionately give 110% to our wonderful clients who trust in us to provide assistance at a time of need. I am honoured to work alongside such a team of dedicated and community-minded people.

Thank you to all of our Board Members for the many hours of voluntary work that is contributed to provide effective governance of Parent Aid North West. This year we farewelled from the Board, Renee Blair. Thank-you Renee, for your time you have given over the past year.

Lastly, I would like to take this opportunity to thank all our Funders, Sponsors, Donors, and Strategic Partners of which are detailed later in this report. We would not be able to deliver our service without your ongoing and generous support. We need you now more than ever.

Parent Aid North West look forward to helping many more families in need this coming year.



Alison Rogers
Chairperson

manager's report.

It is a great pleasure for me to present the Parent Aid North West Manager's Report for the year-ending 31st January 2020.

2019 was our busiest year to date. We completed 894 practical home support visits and provided support to 130 families. This is an increase of 115 home visits from the previous year. The continued growth and demand of our service represents the ongoing need of our organisation within the community.

A major focus of 2019, was streamlining our office system and working towards a paperless system. We optimized our current acuity scheduling system to accurately report data in a straightforward format. The introduction of online client feedback surveys, forms and new software for our wage reporting system was also implemented. This has made the daily running of our organisation more time efficient and enabled us to focus on seeking new funding opportunities, promote Parent Aid North West within the community and work on our delivery of service to help as many families as possible.

Another project completed this year, was the rebuild and design of our new website. This was provided as a business sponsorship by FWeb. Thank you to FWeb for your time, support and expertise in making this website project possible.

As we continue to operate in a very tight funding environment, we did see a slight reduction in funding received last year. This coupled with the fact that we had our busiest year did lead to a deficit at year end. I would like to express my immense gratitude towards all Funders, Individuals, Businesses and Organisations who have provided donations, grants and services over the past year.

We wouldn't be able to continue providing our service without your support.

We welcomed two new Home Support Workers to our team in 2019. Kelly Adcock joined our team in April as a Home Support Worker / Office Administrator and Nicola Warhurst joined our team of Home Support Workers in June. Both Nicki and Kelly have already proven to be exceptional members of our organisation and the support they have provided is highly appreciated by the families they have assisted.

Two staff members left on maternity leave last year. Kennedy Pirret, our office administrator left to have her gorgeous baby girl, Hazel, in August. Mandy Rhodes took maternity leave as she welcomed Boden into the world in January. Congratulations to you and your families and thank you both for all your hard work. Louise Nasmith has accepted the maternity leave position to cover for Mandy Rhodes while she takes leave.

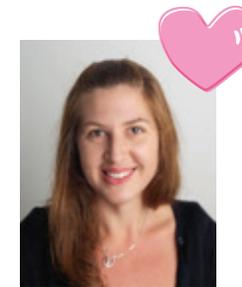
We also farewelled Gabriella Donaldson, who has been a dedicated Home Support Worker over the past 11 years. Gabriella's contribution to Parent Aid North West has been outstanding and we wish you well as you continue your good work at the Helensville Birthing Centre.

I would like to take this opportunity to thank our Home Support Workers. I am incredibly proud and honoured to work alongside you all. The high level of support, kindness and empathy you provide continues to make such a positive difference to struggling and vulnerable families in our community. You are the most valuable asset of our organisation and what makes Parent Aid North West such a success.

To all the Parent Aid North West Board members, thank you for all your support over the past year. Your passion, time and dedication towards Parent Aid North West has enabled us to continue supporting families and run successful fundraising events.

Lastly, thank you to all our strategic partners, individuals and organisations in the community who have referred families to our service over the past year. I would also like to thank the families we have supported. We acknowledge that asking for help during challenging times is not always easy and we appreciate you accepting our support and welcoming us into your homes.

I consider it a great privilege to be the Manager of such a purposeful organisation and I look forward to another successful year working alongside a fantastic and dedicated team.



Suzanne McCracken
Manager - Parent Aid North West

the difference we made last year.

STATEMENT OF SERVICE PERFORMANCE



8

pregnant mums received prenatal home help



130
contracts
to families were issued in 2019



894
visits
were completed



328
children
were fed



245
nappies
were changed



98%
response
within 24 hours



Laundry
completed in
555 visits



58
families
requested and benefited from postnatal home help



228
nutritious meals
prepared and **14**
food parcels
delivered



16,349
kilometres
travelled over the North West area



16
parents received childcare to attend ongoing counselling sessions

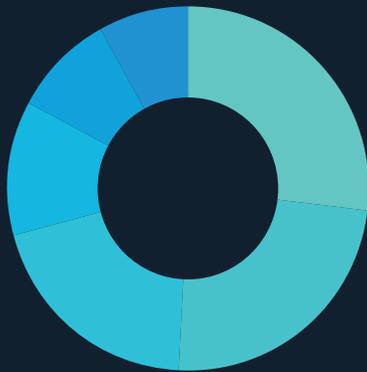


Gave respite for
sleep
deprivation
740 times



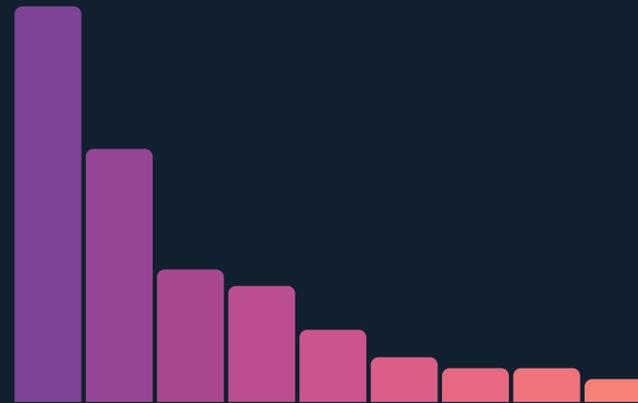
514
family members supported
(219 x 0-5 years,
46 x 5+ years,
249 x adults)

what we did.



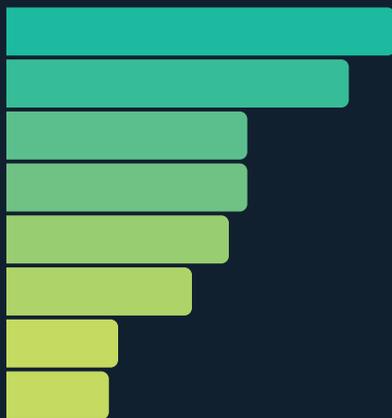
- 740** Childcare
- 678** Cleaning
- 555** Laundry
- 328** Feeding
- 245** Nappy Changes
- 228** Cooking

reasons given for support.



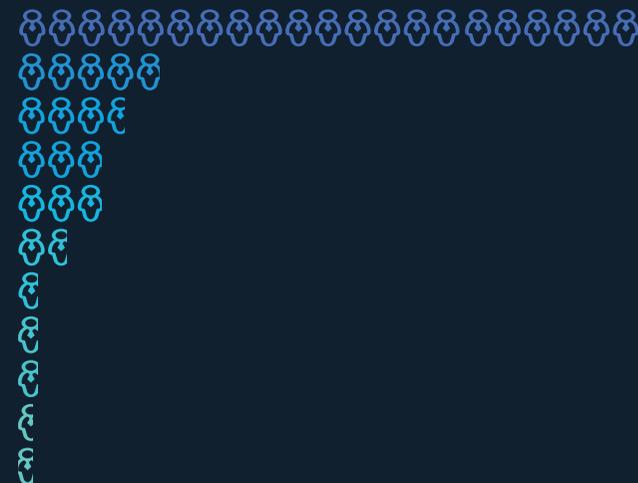
- 89** Stress/Overwhelmed
- 58** New Baby
- 30** Illness/Operation
- 26** Depression/Mental Health
- 16** Home Alone/Counselling
- 09** Creche
- 08** Pregnant
- 07** Family Harm
- 06** Accident

geographical area.



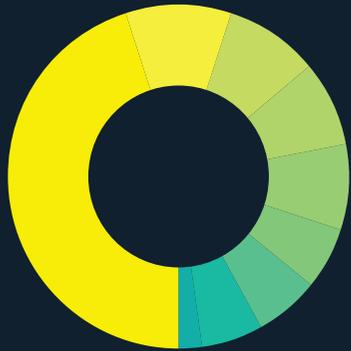
- 21%** Helensville
- 18.5%** Kumeu/Huapai/Taupaki
- 13%** Muriwai
- 13%** Waimauku
- 12%** Parakai
- 11%** Riverhead/Coatesville
- 6%** South Head
- 5.5%** Kaukapakapa

ethnicity of families supported.



- 54.5%** NZ/European
- 12%** European
- 9%** Maori
- 7%** NZ European/Maori
- 7%** No Answer/Creche Group
- 4%** Other
- 1.5%** Australian
- 1.5%** Asian
- 1.5%** Polynesian
- 1%** Indian
- 1%** South African

source of referral.



45% Self

10% Plunket

9% Helensville Birthing Centre/Midwife

8% Other - MMH, Counsellor, Te Ha, Social Worker

8% Family/friend

6% Parent Aid

6% Helensville Women and Family Centre

6% Kia Timata Ano Trust

2% Medical Centre

feedback.

100%

- rated office staff 8 - 10
- rated the value of service to the clients 8 - 10
- would recommend this service
- recorded reduced stress levels following our support
- rated meeting the needs of clients 8 - 10

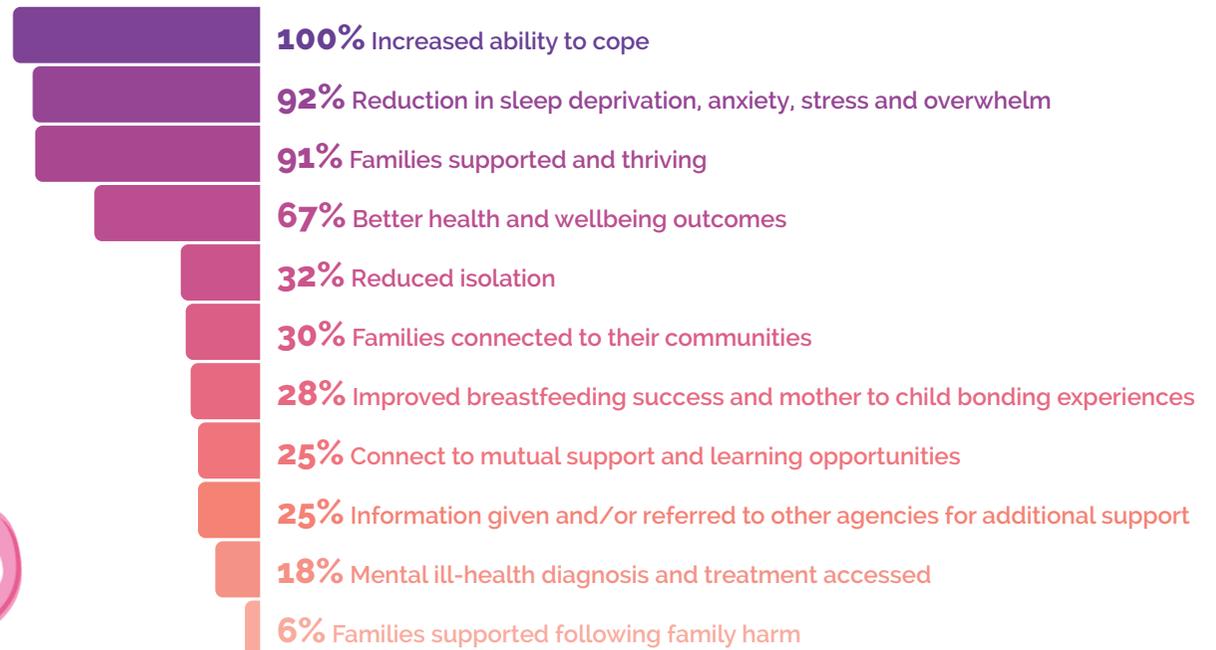
96%

rated their home support worker 8 - 10

95%

found the hours per visit and number of visits just right

benefits and outcomes.





what they're saying about us.

“ Everything was getting on top of me and I felt like I was drowning. The support from Parent Aid made me feel like I could cope again. Our whole family benefited from their weekly visits and I was able to get some external help. I just wouldn't have been able to if it weren't for the help with the children.” TANIA

“ Resources at the refuge can be stretched. In a situation when a Mum needs to attend counselling and requires childcare, Parent Aid is really great to be able to help with this. Parent Aid has helped to create the space for mothers to build their own resilience, self-esteem and support the healing process on their journey away from family harm.” KIA TIMATA ANO

“ My husband and I had been sleep deprived since our daughter came along had been arguing often and feeling stressed over day to day chores. Parent Aid meant a very happy month and more valuable time with our new born.” MELISSA

“ Our third baby has severe reflux. Needing to be held upright day and night. This has made keeping up with the housework really hard. Having Mandy visit each week was amazing. At first I was so embarrassed to have asked for help. But Mandy and Suzanne were so kind. Thank you so much!” CAROLYN

“ When our daughter came home she was on oxygen and a nasal gastric tube, so this took more of my time. With Bev coming in once a week it was such a huge help getting dishes put away, clothes folded, washing hung up etc. Parent Aid is a fantastic service. So thankful that its offered for free for families of premature babies that have temporary special needs.” XENIA

“ An amazing difference! After surgery I wasn't able to do much. It was hard enough looking after my baby let alone the house, and Kelly was amazing and non-judgemental. Her help was amazing.” KATE

“ I was feeling really overwhelmed when I got in touch with Parent Aid. Having Kelly come over made a huge difference. I don't have my family here in NZ and my partner's family are 4 hours away so we generally have to cope on our own. When Kelly came it was like having an energetic family member. She was so easy to talk to and amazing with my baby. She zipped around and got so much done in the time she was here. I felt so good afterward. I didn't realise how much all the undone housework was making me feel like I couldn't cope. It gave me renewed energy after she'd left. I just love what you guys do.” EMILY

TOGETHER:

Supported, connected and thriving whānau.

It is with heartfelt thanks that we wish to acknowledge the generosity of our funders and supporters allowing us to continue to provide support to families in our communities.



\$29,500



\$25,000



Department of Internal Affairs

\$6,415



\$12,000



Full Website Rebuild



\$1,500



\$18,900



Z Energy

\$1,250

Thank-you also to all the following companies generously donating the following:

Professional photography and images provided by Belinda Coles Photography

Glamorgan Kindergarten for food donations

South Kaipara Rotary Club donated a First Aid Kit

Fundraiser prizes donated by:

Artwork by Jeff Thomson
Christine's Health Spa and Beauty
Helensville Paper Plus Select
Parakai Springs
Mama's Brew Shop
John Wood Automotive
Adcock Roofing



events and fundraisers.



Children's Day Out



Good in the Hood



Quiz Night



Quiz Night



Nga Maunga Whakahii o Kaipara
Havora Event

financial statements.



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compilation report.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

SCOPE

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Parent Aid Kaipara Inc for the year ended 31 January 2020.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

RESPONSIBILITIES

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

NO AUDIT OR REVIEW ENGAGEMENT UNDERTAKEN

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

INDEPENDENCE

We provide payroll services which are authorised and paid by Parent Aid Kaipara Inc. Other than the disclosed our services comprise of the preparation of financial statements and management reports and offering advice based on the financial information provided.

DISCLAIMER

We have compiled these financial statements based on information provided which have been subject to an independent audit (please refer to the auditor's report dated 29 May 2020). Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Helensville District Health Trust
Finance Hub
1 Porter Crescent
Helensville

20 April 2020

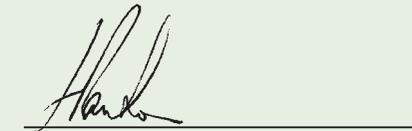
approval of financial report.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Parent Aid Kaipara Inc for year ended 31 January 2020.



Alison Rogers
Parent Aid Kaipara Chairperson



Louise Painton
Parent Aid Kaipara Treasurer



statement of financial performance.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

	NOTES	2020 \$	2019 \$
REVENUE			
Revenue from providing goods or services	1	107,429	117,456
Interest, dividends and other investment revenue	1	15	556
Total Revenue		107,444	118,012
EXPENSES			
Volunteer and employee related costs	2	111,970	104,074
Costs related to providing goods or service	2	29,572	22,485
Other expenses	2	27	42
Total Expenses		141,569	126,601
Surplus/(Deficit) for the Year		(34,125)	(8,589)

This statement should be read in conjunction with the Compilation Report and Independent Audit Report.

statement of financial position.

PARENT AID KAIPARA INC
AS AT 31 JANUARY 2020

	NOTES	2020 \$	2019 \$
ASSETS			
Current Assets			
Bank accounts and cash	3	15,577	47,055
Debtors and prepayments	3	443	636
Other Current Assets	3	15	15
Total Current Assets		16,035	47,706
Non-Current Assets			
Property, Plant and Equipment	5	15	30
Total Non-Current Assets		15	30
Total Assets		16,050	47,736
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	4	5,250	2,811
Total Current Liabilities		5,250	2,811
Total Liabilities		5,250	2,811
Total Assets Less Total Liabilities (Net Assets)		10,800	44,925
ACCUMULATED FUNDS			
Opening Balance	6	44,925	53,514
Accumulated surpluses or (deficits)	6	(34,125)	(8,589)
Total Accumulated Funds		10,800	44,925

This statement should be read in conjunction with the Compilation Report and Independent Audit Report.

statement of cash flows.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from providing goods or services	114,282	122,005
Interest, dividends and other investment receipts	15	556
Cash flows from other activities	1,880	1,916
GST	(4,507)	(3,156)
Payments to suppliers and employees	(143,148)	(129,018)
Total Cash Flows from Operating Activities	(31,478)	(7,697)
Net Increase/(Decrease) in Cash	(31,478)	(7,697)
BANK ACCOUNTS AND CASH		
Opening cash	47,055	54,752
Closing cash	(15,576)	(47,055)
Net change in cash for period	31,478	7,697

This statement should be read in conjunction with the Compilation Report and Independent Audit Report.

statement of accounting policies.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

BASIS OF PREPARATION

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses 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 (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

INCOME TAX

Parent Aid Kaipara Inc 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.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those of the previous reporting period.



notes to the performance report.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

	2020 \$	2019 \$
1. ANALYSIS OF REVENUE		
Revenue from providing goods or services		
Donations received	23,088	23,974
Grants	72,915	76,594
Paid Services	10,873	14,207
Fundraising	553	2,681
Total Revenue from providing goods or services	107,429	117,456
Interest, dividends and other investment revenue		
Interest Income	15	556
Total Interest, dividends and other investment revenue	15	556



2020
\$2019
\$

2. ANALYSIS OF EXPENSES

Volunteer and employee related costs

KiwiSaver Expense	3,027	3,018
Wages and Salaries	108,943	101,056
Total Volunteer and employee related costs	111,970	104,074

Costs related to providing goods or services

ACC levies	500	439
Advertising	404	175
Computer costs	184	835
Consulting & Accounting	3,868	1,594
Contractor Fees	1,010	-
Equipment	17	-
Insurance	1,018	350
Licenses & Fees	523	1,183
Meeting Expenses	130	72
Mileage	13,401	8,851
Office Expenses	-	-
Printing, Post & Stationery	340	744
Professional expenses	1,250	55
Protective clothing	-	46
Purchases of Fundraising items	-	2,265

notes to the performance report continued.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

	2020 \$	2019 \$
Rent	2,500	2,580
Repairs and Maintenance	-	52
Security	-	33
Staff Training	1,075	369
Staffing Costs/Amenities	653	699
Subscriptions	247	-
Sundry Expenses	240	43
Telephone & Internet	2,212	2,100
Total Costs related to providing goods or services	29,572	22,485
Other expenses		
Bank Fees	12	12
Depreciation	15	30
Total Other expenses	27	42

3. ANALYSIS OF ASSETS

Bank accounts and cash

ASB Business Saver	107	17,093
ASB Current Account	15,469	29,962
Total Bank accounts and cash	15,576	47,055

	2020 \$	2019 \$
Debtors and prepayments		
Accounts Receivable	-	240
Prepayments	443	396
Total Debtors and prepayments	443	240
Other current assets		
Petty Cash Float	15	15
Total Other current assets	15	15

4. ANALYSIS OF LIABILITIES

Creditors and accrued expenses

Accounts Payable	704	19
Accruals	3,102	2,220
Annual leave payable	1,646	-
GST	(261)	(87)
KiwiSaver Payable	(100)	195
PAYE Payable	159	464
Total Creditors and accrued expenses	5,250	2,811



notes to the performance report continued.

PARENT AID KAIPARA INC
FOR THE YEAR ENDED 31 JANUARY 2020

	2020 \$	2019 \$
5. PROPERTY, PLANT AND EQUIPMENT		
Furniture and Fittings		
Furniture and fittings owned	240	240
Accumulated depreciation - furniture and fittings owned	(225)	(210)
Total Furniture and Fittings	15	30
Total Property, Plant and Equipment	15	30

6. ACCUMULATED FUNDS

Accumulated Funds

Opening Balance	4,925	53,514
Accumulated surpluses or (deficits)	(34,125)	(8,589)
Total Accumulated Funds	10,800	44,925

7. COMMITMENTS

The Grants listed below have balances outstanding as at 31 January 2020.

- Community Organisations Grants Scheme - Nil (Last year \$1,574).
- Auckland Foundation - Nil (Last Year \$1,848)

	2020 \$	2019 \$
Operating Lease Commitments		
The following lease commitment relates to rent.		
Due within 1 year	2,500	2,500
Due within 2-5 years	10,000	10,000
Due within >5 years	2,708	5,208
Total	15,208	17,708

8. CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at 31 January 2020 Last year - (nil).

9. RELATED PARTIES

There were \$1,010 contractor fees involving related parties during the financial year (last year, nil). The transaction was conducted at arms length and approved by the board.

10. EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

11. ABILITY TO CONTINUE OPERATING

The entity will continue to operate for the foreseeable future.

auditor's report.

Parent Aid Kaipara Incorporated

Independent auditor's report to the Members

Report on the Performance Report



Opinions

We have audited the performance report of Parent Aid Kaipara Incorporated (the entity), which comprises the the statement of financial position as at 31 January 2020, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 31 January 2020, and the statement of accounting policies and other explanatory information.

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 gives a true and fair view of:
 - i) the entity information for the year then ended;
 - ii) the service performance for the year then ended; and
 - iii) the financial position of Parent Aid Kaipara Incorporated as at 31 January 2020 and of its financial performance, and cash flows for the year then ended.

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

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 the entity 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 entity.

Other Matter

The financial statements of Parent Aid Kaipara Incorporated for the year ended 31 January 2019 were audited by another auditor who expressed an unmodified opinion on those statements on 29 May 2019.

Information Other than the Performance Report and Auditor's Report Thereon

The Committee are responsible for the other information. The other information comprises the Chairperson's Report and the Manager's Report in the Performance Report report, but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report 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 performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

ACCOUNTANTS & ADVISORS

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William Buck Audit (NZ) Limited

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Responsibilities of the Committee for the Performance Report

The Committee is 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 of a performance report on behalf of the entity that gives a true and fair view, which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
 in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Committee are responsible on behalf of the entity 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 Committee either intend to liquidate the entity or to cease operations, or have 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 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 Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 the entity 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.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

auditor's report continued.



We communicate with the Committee 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.

The engagement director on the audit resulting in this independent auditor's report is Alison Anderson.

Restriction on Distribution and Use

This report is made solely to the entity's members, as a body. Our audit work has been undertaken so that we might state to the entity's members 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 entity and the entity's members, as a body, for our audit work, for this report or for the opinions we have formed.

A handwritten signature in blue ink that reads "William Buck".

William Buck Audit (NZ) Limited
Auckland
15 June 2020



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