

Annual Report **2016-17**





manaaki whānau

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Our Mission

Providing social services in Otago to children and families from diverse backgrounds to restore wellbeing and enhance their social resiliency.

Our Vision

That the values of Anglican Family Care are embedded at every level of the organisation, so outcomes contribute significantly to a just, caring, respectful and healthy community.

Our Beliefs

Jesus Christ said "Love God and Love Your Neighbour".

Firstly, the love of God guides and over-arches all we do. Secondly, a love for all people is central to the values which inform our work.

Our Values

Whanaukataka / Sense Of Family

Our core values encompass all aspects of the family — we promote and generate respect for each other, and for those with whom we work.

Kotahitaka / Common Purpose

We endeavour to enhance our work by building lasting relationships on a strong foundation.

Manaakitaka / Looking After People

We honour our responsibility to be respectful, supportive and honest in our communications.

Mahi Tahi / Working Together

We work together to create an environment in which diversity is acknowledged and nurtured.

Whakahirahira / Excellence

We strive for the very best at all times with all people, and seek to be professional in all situations.

Awhinataka / Stewardship

We recognise that when we support others we are at all times acting for the whole agency and for all people.

About Us

Anglican Family Care is a social services agency that has served the people of Dunedin and Otago since 1970. Our main office is based in Dunedin, with other branches in Balclutha, Oamaru and Alexandra.

Our main focus is providing social support to children, young people and their families. Our services are for all people regardless of beliefs because we respect the values and beliefs of the Anglican Church, especially "To respond to human needs by loving service".

Our programmes are government-approved and are delivered free-of-charge to our diverse client base.

The Ministry of Justice funds our Restorative Justice Otago service. Our social work is partially funded under contract with the Ministry for Vulnerable Children, Oranga Tamariki, to cover social work salaries; we fundraise to fund the remainder of our operating costs. We are very grateful to our loyal and generous donors who make the delivery of our services possible.

What We Do

- Provide support and early intervention to families experiencing family violence
- Provide support to vulnerable children and struggling families
- Counselling and play therapy to help children and parents deal with grief, loss or abuse
- Social work, including parenting support, advocacy and respite care
- Child behaviour management
- Provide help and support for any issues or problems within the whānau
- Provide support for child development
- Work with Oranga Tamariki and other organisations who are or have been involved with whānau
- Advocate on behalf of families
- Help victims of crime reconcile with perpetrators of crime through restorative justice services
- Caregiving and respite care

Specific Programmes

- Family Start — referrals from three months gestation to 1 year
- Home-Based Family Support — parenting support, courses and respite care for families with children aged 0 to 16 years
- Counselling and play therapy
- Social Workers in seven Dunedin schools
- Restorative Justice



Chairperson's Report

IT IS MY PLEASURE TO PRESENT THE FORTY FIFTH ANNUAL REPORT OF THE ANGLICAN FAMILY CARE CENTRE INCORPORATED TRUST FOR 2016-17.

The financial year commenced with some uncertainty around the degree and extent of future government funding for the Agency. The signalled creation of the new Ministry for Vulnerable Children had an unknown impact on our funding contract for the next three years. Also of concern was the review of the future service provider of the financial capability (budgeting) services for the Otago region. Amidst this background of uncertainty was the need for the Agency to return to net operating surpluses which would require a combination of the prudent management of costs and the identification of further income avenues to supplement the contract funding.

Well, 12 months on and while we were unsuccessful with our bid for the financial capability (budgeting) services, we have successfully secured a new three year contract with the Ministry for Vulnerable Children. This contract has delivered increases to both the number of families we are funded to support (primarily through our rural expansion), as well as the level of funding offered per family. We have also achieved overall reductions in expenses for the year while managing to secure some one-off income to increase the revenue earned from non government funding.

The 2016/2017 financial year recorded an operating deficit of \$16,397 which was a significant improvement on last year's deficit of



\$92,493. It was also very encouraging to report a positive operating cash flow which was an increase of \$102,910 on the position for last year. Total revenue was down on last year by 3.2% with declines in both government contract funding and other income being partially offset by increases in fundraising and donation income. As with last year, government contract funding continues to represent over 86% of total revenue. The decline in the contract funding amount received this year was due to the loss of budgeting services for most of this year along with the loss to the funding provided for counselling services in Central Otago.

Interest income was down on last year by \$24,815 or 26.8% primarily as a result of a change this financial year to the timing of contract funding receipts from the government. Expenses have been managed in line with agreed annual budgets with some noticeable reductions on last year to the following expenses: occupancy costs are lower as a result of no costs incurred this year associated with the Bath Street premises; accounting fees are down due to the in-house preparation of non quarterly monthly management and board financial reports; and the Salvation Army Foodbank had no contribution paid this year due to the Agency discontinuing its provision of the foodbank service.

Fundraising, donations and grants and other income received during the year totalled \$373,029 (2016: \$330,002). We are once again very grateful for the tremendous support from our very generous donors. We especially acknowledge the significant contributions received from the Otago Community Trust, Lion Foundation, Dunedin City Council,

CHAIRPERSON'S REPORT

**We helped
more than
1,500
Otago children
and their families**



Central Lakes Trust, Tindall Foundation, Leslie Groves, Trinity Foundation, St John's Anglican Parish and the Department of Internal Affairs. We also acknowledge and sincerely thank all the individual donors who have personally contributed to the Agency over the year.

The Agency this year also benefited from the payment of half the capital value of an estate held with the Diocese Council, with the remaining half to be paid in the coming financial year. The Diocese Council approved the payment of the capital of the Hodges Estate (approx. \$133,000) based on the recommendation of the Social Transformation Committee. These funds will be put towards staff professional development, as well as costs including capital expenditure associated with the expansion into both Oamaru and Wanaka.

The Agency is incredibly well served by a very talented and dedicated Board. Very pleasingly, the Board composition has remained unchanged over the last 18 months except for the ex-officio role previously occupied by the now retired Bishop Kelvin Wright. We acknowledge the very sound and thoughtful contribution that Bishop Kelvin made to the Board and we also thank him for the considerable time and effort he contributed towards Agency events.

I offer my personal thanks and appreciation to all the Board members for their enthusiasm, guidance and commitment to supporting the Agency and its new initiatives. The members of the Board are Hilary Allison, Sian Adamson, Bruce McCormick, Diana Hudson, Michelle McDonald, Mary-Ann McKibben and Kyle Forde.

On behalf of the Board I thank the Director, Nicola Taylor. Nicola is incredibly passionate about the work of the Agency and the successful outcomes the various programmes have delivered to families in Otago. Nicola has had an extremely busy year expanding and growing the regional support for the Agency as well as connecting and forming alliances with key partners. We also acknowledge the unwavering support Nicola receives from her management team and thank them for embracing the challenges of a changing environment and their valued contribution to identifying future opportunities for the Agency.

Finally, we acknowledge and sincerely thank the very devoted, talented and hard-working staff of the Agency. We are delighted we can attract and retain such skilful and highly qualified staff to deliver the well-proven programmes of the Agency.

I move the adoption of the Chairperson's 2016/17 Report of the Anglican Family Care Centre Incorporated Trust.

Jim Hawker
CHAIRPERSON





Director's Report

THE 2016-17 YEAR HAS FEATURED AN EXTERNAL LANDSCAPE OF CHANGE AND UNCERTAINTY FOR THE SOCIAL SERVICE SECTOR, BUT A TIME OF GROWTH AND CONSOLIDATION FOR ANGLICAN FAMILY CARE CENTRE.

Bishop Kelvin Wright retired at the end of April, 2017, and we acknowledge the enormous support he has given during his time as the Bishop of the Diocese of Dunedin.

The new Ministry for Vulnerable Children, Oranga Tamariki, was launched on 1 April, 2017. We now work closely with the new Ministry which is our main government funder. We also have a close working interface with care and protection services within the Ministry. Their programme for change is ambitious. We were delighted when Minister Tolley announced Family Start to be a flagship programme and the government's intent that every child in New Zealand eligible for Family Start should receive support.

Anglican Family Care Centre faced significant loss of government contract in 2016 when we lost the contract for counselling in Central Otago, and when we learnt that our bid for the Financial Capability (budgeting) service was unsuccessful. We had formed a collaboration with the small rural services and with Corpac Trust. The closure of Corpac has left some of the most vulnerable in society without support.

This was also the beginning of realising that the move towards large national providers of services is preferred by government. We know that as an Otago-based service we will never have the critical mass or wealth of the larger providers.

DIRECTOR'S REPORT



We began 2017 reflecting on this challenge, and our ability to sustain a viable future.

This discussion has continued in the Anglican Care Network, where it is becoming obvious that we need to be working more as a collective than as stand-alone organisations.

We closed our foodbank in mid 2016 (which we had been running with The Salvation Army for four years) so that we could focus our resources on our core work with families: early and intensive social work interventions. We also felt that the competitive environment of having four local foodbanks could not be sustained. We know that our early interventions work, and we continue to support the families we work with to be resourceful and resilient, and when necessary, we assist them with a grant from our emergency welfare fund.

After two years of ending the financial year with a deficit, we have worked very hard this year to finish with a more positive result, which is very pleasing.

Our staff continue to work effectively with complex and challenging family situations, often in collaboration with other services. We are managing waiting lists as the demand for support exceeds our capacity.

We are now planning for the expansion of Family Start into South Otago, Central Otago, Wanaka and the Queenstown Lakes area. We began delivering Family Start in Oamaru in October, 2016. We are also going into Wanaka with our Home-Based Family Support service from 1 July 2017.

We are very proud of our workforce, who are tertiary qualified and either registered as social workers or working towards registration. We have had some staff turnover in 2017, as staff move on to new opportunities. Our work is intensive, complex and challenging, and can be difficult to sustain over a long time. We work hard to provide professional support and development opportunities for all our staff.

The work of our Fundraising, Marketing and Communications team is gaining momentum. We were delighted with the success of our recent movie night, which was a tribute to the work of the team, but also to the numerous supporters of Anglican Family Care Centre.

Our Business Support team work continuously to improve our capacity and a huge amount of work has been done in the field of Information and Communications Technology. We have worked to better develop systems to capture data in order to understand our work and better report on it.

The Board continue to give oversight and support to the agency and I would like to thank Board Chairperson Jim Hawker for his leadership and support. Our staff have made an enormous contribution to the agency throughout the year, as have the Diocese, parishes and all of our supporters who make our work possible. We wish to thank you all for your continuing support.

Nicola Taylor
DIRECTOR



Practice Manager's Report

THIS HAS BEEN ANOTHER BUSY AND PRODUCTIVE YEAR FOR THE PRACTICE TEAM AT ANGLICAN FAMILY CARE.

The work is challenging and our team continues to respond to the ever-increasing intensity and complexity of working alongside the most vulnerable families in our communities.

The Oamaru Family Start service has been running for nearly a year and is well established in the community, providing much needed intensive support to children and families in the area. We are grateful to the local Ministry for Vulnerable Children, Oranga Tamariki office for allowing us to co-locate with them.

I would like to recognise and acknowledge our Team Leaders Jane Hutton, Terri Goddard, Tash Punter, Marlene Underwood, Nicky Fredericks and Ngarangi Matthews and their teams for their commitment and responsiveness to our work with the most vulnerable children and families in Otago.

Thank you also to Raewyn Macfie, our Restorative Justice Coordinator, and her team of facilitators whose work has been recognised and provides clear evidence of a reduction in reoffending.



I wish to say a special thank you to our caregivers who open their homes and hearts to the children they care for.

Looking ahead, we are delighted to have been invited to expand our Home-Based Family Support programme into Wanaka from 1st July 2017, and we look forward to developing strong relationships and being part of the Wanaka network of services.

We have also been asked to expand the Family Start programme into South Otago, Central Otago, Upper Clutha and Queenstown Lakes from 1st October 2017. This will significantly boost our rural team and provide much needed intensive support to families across rural areas of Otago.

Kathy Richards
PRACTICE MANAGER

257

families undertook
the Family Start
programme

OUR PROGRAMMES

Family Start

This programme is run throughout New Zealand to support pregnant mums or new parents who are living in challenging circumstances.

We were asked to expand Family Start into the North Otago community, which has been a success. The community has supported and embraced the service, and welcomed us into the community as a whole.

The introduction of a New Zealand centric parenting resource that is mobile and available at the touch of a button for families and workers alike has been a great addition to the service.

We have also benefited from being members of SAFEKIDS Aotearoa and have disseminated the safety message to families for their homes, environments and the community.

Social Work Units

Oranga Tamariki continue to contract us to work with families who have a status with them, such as a Family/Whānau Agreement, Family Group Conference Plan or a Court Order. This work requires our team to visit in place of a statutory social worker, and to provide regular reports and updates on the family's progress.

Our work helps inform the plan for the family moving forward, in the best interests of the most vulnerable children.

"I couldn't have done this without my worker - she was patient and really listened to me."





Home-Based Family Support Dunedin

There has been consistently high demand for the Home-Based Family Support (HBFS) service, which works to support families to address their parenting goals, as well as provide generic social work support.

The complexity and number of challenges families face has meant that our service involvement has become more intensive, and we are often involved with a family for longer periods of time.

As trained providers of the evidence-based Triple P programme, we are able to offer this parenting programme one-on-one, in clients' homes, at their pace. Feedback from clients has been that this approach is very beneficial in terms of being able to translate learning into their parenting.

We continue to act as Lead Agent with the Strengthening Families processes, which is where all agencies involved with a family meet regularly, to ensure everyone is on the same page, and we have recently had two workers train as facilitators.

HBFS social workers are using the PCOMS tool to engage with and get feedback from clients. Data from this indicates that clients are making clinically significant improvements to their family situation.

681

referrals recieved
for home-based
services

OUR PROGRAMMES

Social Workers in Schools

We offer this service in seven Dunedin schools. It aims to provide extra support for school children who are experiencing difficult circumstances at home or school, which are impacting on the child's wellbeing or learning.

The service provides a variety of intervention types: one-on-one work with children, small groups, whole of class and whole of school programmes.

Demand for the service remains high, and our Social Workers in Schools (SWiS) work in a flexible way in order to be responsive to needs. The programme continues to support a high proportion of children from families who have very high and complex needs.

There has also been a growing number of younger children (new entrants, Year 1 or 2) being referred for SWiS support.

"Your services changed my life. My worker helped build my confidence and didn't judge me."



Caregiving and Respite Care

We continue to provide care for families who do not have their own networks of support. We provided 154 bed nights in the last year. Families report positive benefits of this service as part of a support package.

We are excited to be building a working relationship with the Permanent Caregiver Support Service, so we can support foster parents who have taken permanent care of children. This could be by way of respite care or other AFC services.

An area of focus of the next year will be to increase our caregiver pool, as this has diminished over time, and we want to be able to continue to meet the needs of the families we support.



Play Therapy

During the last year, we have strengthened our Play Therapy service. Children come for a weekly session for a minimum of three months, which is frequently extended, depending on the child and their needs.

Sometimes adults think children are too young to understand their life experiences. However, children of all ages are shaped by their experiences, many of which are beyond their control. They may not understand what has happened to them, but are significantly affected by it. When these experiences are traumatic, difficult to understand, abusive or involve relationship attachments, the child may struggle to cope.

Play Therapy is led by the child and is provided in a safe environment in which the child can begin to explore their issues, to repair, and to regulate their behaviour.

Through the use of toys or creative mediums such as art, sand, clay, sensory exploration, music and drama, the child will be facilitated to play through their issues.

We can work separately with the child or with the parent/caregiver to repair and strengthen the relationship and the child's attachment.

Counselling

Our counsellor works with adults who have children in their care. As one of the few free, short-term counselling options in Dunedin, demand for this service has been consistently high this year.

Whether working with self-referrals or alongside the teams within the agency, the counselling role provides a collaborative approach that supports people to identify strategies to overcome challenges. The aim of the counselling service is to enable people to work towards living their lives in a more satisfying way, both personally and in their relationships with whānau.

Most individuals engage for the entirety of their allocated eight sessions and report an increased sense of wellbeing.

We have introduced the Partners for Change, Outcome Management System (PCOMS) for all new counselling clients. PCOMS uses rating scales that highlight the client's voice and their theory of change, and focuses upon the quality of the counsellor-client alliance as the most potent predictor of change. We are excited to implement this evidence-based client engagement tool as a way to demonstrate, with robust data, that the counselling service is effective.

PCOMS has shown the clinically significant change that our counselling clients have been able to achieve through their work.

We undertook
219
counselling or play therapy
sessions for parents
or children.
86.8% reported a
significant change in
their circumstances

*"You can discover more about
a child in an hour of play
than you can in a lifetime of
conversation." Plato*

OUR PROGRAMMES

Rural Team

The Rural team in Central and South Otago have continued to deliver quality social work services to more than 162 families. The trend of families having more complex needs continues, as does the waiting list for families who wish to come into the services – particularly in South Otago.

We have been busy in South Otago this year with the “It’s Not OK” Campaign which aims to change the way that New Zealanders think and act with regard to family violence. We raised awareness of the issue by putting up posters around Balclutha, enlisting local champions including the Mayor, sponsoring local touch rugby teams, having a stall at the Balclutha Christmas market and parade, handing out relationship quizzes, advertising in the local paper, and organising a “Supportive Saturday” in conjunction with a South Otago Netball that encouraged good sideline behaviour.

The rural team have been developing and piloting a new programme called “Managing Big Emotions” to work one-on-one with children in the home who have anxiety or anger problems. This has been extremely successful so far.

The South Otago team are also in the process of setting up an Advisory Community Panel. This will foster family wellbeing by providing advice and informed strategies that can advance and support the changes the families we work with identify as being necessary for them.

Central Otago are using a “Family Agency Meeting” within the Strengthening Families framework to work more collaboratively with whānau and other professionals.

We are now working towards an expansion of Home-Based Family Support and Family Start for families in need in South Otago, Central Otago, Upper Clutha and Queenstown Lakes District.





Oceans Grief and Loss Programme

Anglican Family Care began the Oceans Programme in Oamaru in 2016 after there was an identified need for help for children who had lost parents to sudden death or suicide, as well as those who were affected by their parents' separation or divorce.

In the first year of the programme, 30 participants took part in six groups, run by trained volunteer facilitators. A total of 11 facilitators were trained by Matt Cameron, the Oceans Coordinator in nearby Timaru.

The group sessions were held at St Mary's Church hall in north Oamaru in the summer months, and at St Luke's Church hall in south Oamaru in the winter months. These churches have supported the programme by allowing us to use their halls and providing us with an afternoon tea for the families at the final session.

In the first half of 2017 there has been one group each term. There are four groups planned for term three of 2017, including a high school group for the first time at Waitaki Girls High School, set up with the support of a guidance counsellor.

The success of the programme is a credit to the small but dedicated band of willing volunteers who give up their time so freely to facilitate the programme. They make my job easy as they are so flexible and conscientious. I believe this programme is a great asset to the North Otago community and we have received very positive feedback from participants and their parents and caregivers.

Peggy Waite
OCEANS COORDINATOR

OUR PROGRAMMES

Restorative Justice

Restorative Justice is a community-based process that aims to restore the harm done to victims of crime. It does this by offering victims an opportunity to meet with the offender in a safe and controlled environment to address the harm done. It also offers the offender a chance to put things right. All referrals come from the court system and it is voluntary for the victim and offender to take part.

In the past year we received more than 600 referrals from the court, but the number going to a meeting has declined slightly this year, so that we are now averaging 10 to 11 meetings per month.

I would like to acknowledge the work of Janet Sim-Elder and Jenny Bunce who retired as facilitators this year. Both had worked with Restorative Justice Otago since its inception and have made a huge contribution.

On the plus side, Felicity Sutherland and Kathi McLean have joined the team and we now have the number of facilitators we need to successfully manage the work load.

The accreditation process for facilitators has been revised to a more robust process which ensures a very high standard. We are very fortunate to have a team of such skilled

"It was a very good experience. I'm so glad I did it."



Our Restorative Justice team conducted **541** meetings and directly supported **132** victims of crime

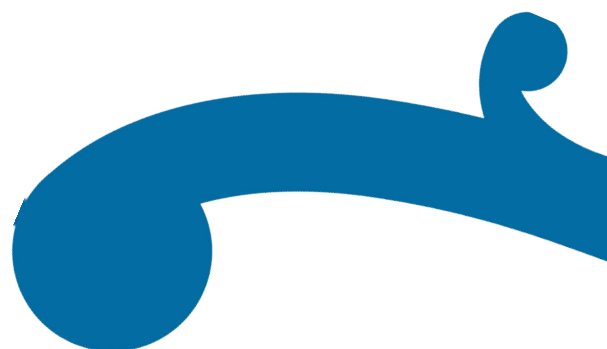
facilitators and I am always impressed by the work they do.

I also appreciate the work Ron Ballantyne and Jo Tiszavari have done in their roles of Coordinator Support.

As a team we are continuing to build our relationships with other agencies such as Victim Support, Women's Refuge and the Police Family Violence team. It is important that we can work together and improve our practice by sharing knowledge when it is appropriate.

Restorative Justice Otago is in a healthy position, with a skilled and experienced team of facilitators available to handle referrals as required by the courts. We are looking forward to the next year with enthusiasm.

Raewyn Macfie
RJ COORDINATOR



In the last **12** months...



We helped
more than **1,500**
Otago children and
their families



and **17,252** other direct
contacts with families

We undertook **219**
counselling or play therapy
sessions for parents or children



86.8% reported a significant
change in their circumstances

681 Referrals received for
home-based services

257 Families undertook
Family Start programme

Our Social Workers in Schools
provided programmes to over
280 children in schools



100% were satisfied
with the service

Our Restorative Justice team conducted **541** meetings
and directly supported **132** victims of crime



THANK YOU TO OUR SUPPORTERS

Without the generosity of our key supporters, the work we do would not be possible. On behalf of all staff and families who have been involved with Anglican Family Care, we would like to say a sincere thank you to the following trusts and organisations:

- ACE Shacklock Charitable Trust
- Anglican Churches of Dunedin Diocese
- Anglican Diocese of Dunedin
- Association of Anglican Women
- Central Lakes Trust
- Department of Internal Affairs
- Dunedin City Council
- Leslie Groves
- Lion Foundation
- Mediaworks Foundation
- Mercy Hospital
- Network Waitaki
- NZ Federation of Graduate Women
- NZ Guardian Trust
- NZ Lottery Grants Board
- Otago Community Trust
- Snowden-Watts Charitable Trust
- St Hilda's Collegiate School
- Tindall Foundation
- Trinity Foundation
- The Trusts Community Foundation
- Waitaki District Council

Plus donations from 136 amazing individuals from around Otago and further afield.



Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2017

	Notes	2017 \$	2016 \$
REVENUE FROM EXCHANGE TRANSACTIONS			
Other income	5	19,731	52,153
Total revenue from exchange transactions		19,731	52,153
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Contract funding		2,437,271	2,541,519
Fundraising and donations		204,368	131,508
Other income	5	168,661	198,494
Total revenue from non-exchange transactions		2,810,300	2,871,521
TOTAL REVENUE		2,830,031	2,923,674
EXPENSES			
Wages, salaries and other employment costs	6	2,299,154	2,385,892
Other overhead and administration expenses	7	583,397	679,281
Depreciation, amortisation and impairment expenses	8	31,210	42,826
TOTAL EXPENSES		2,913,761	3,107,999
Interest income		67,930	92,745
Finance costs - bank fees		597	913
NET SURPLUS FROM FINANCE ACTIVITIES		67,333	91,832
OPERATING (DEFICIT)		(16,397)	(92,493)
OTHER GAINS/LOSSES			
Gain/(loss) on sales of assets		(3,286)	-
TOTAL OTHER GAINS/(LOSSES)		(3,286)	-
(DEFICIT) FOR THE YEAR		(19,683)	(92,493)
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
Total other comprehensive revenue and expense		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		(19,683)	(92,493)

FINANCIAL STATEMENTS

Statement of Financial Position

As at 30 June 2017

	Notes	2017 \$	2016 \$
ASSETS			
Current			
Cash and cash equivalents	9	335,053	426,726
Receivables from non-exchange transactions	10	85,942	136,023
Prepayments		10,097	20,787
Investments	11	364,142	324,557
Total current assets		795,234	926,093
Non-current			
Investments	11	599,831	525,638
Property, plant and equipment and intangibles	15	94,273	120,607
Total non-current assets		694,104	646,245
TOTAL ASSETS		1,489,338	1,572,338
LIABILITIES			
Current			
Payables under exchange transactions	12	153,825	181,908
Employee entitlements	13	164,502	194,501
Deferred revenue	14	20,000	25,235
Total current liabilities		338,327	401,644
TOTAL LIABILITIES		338,327	401,644
NET ASSETS		1,151,011	1,170,694
EQUITY			
Accumulated comprehensive revenue and expense		1,151,011	1,170,694
TOTAL EQUITY		1,151,011	1,170,694

These financial statements have been authorised for issue by the Trustees on 31 August, 2017.



Chairperson 31 August, 2017



Trustee 31 August, 2017

Statement of Changes in Net Assets/Equity

For the year ended 30 June 2017

	Accumulated Comprehensive Revenue and Expense \$	Total Net Assets/Equity \$
Balance at 1 July 2016	1,170,694	1,170,694
(Deficit) for the year	(19,683)	(19,683)
Total comprehensive revenue and expense	(19,683)	(19,683)
Balance at 30 June 2017	1,151,011	1,151,011
Balance at 1 July 2015	1,263,187	1,263,187
(Deficit) for the year	(92,493)	(92,493)
Total comprehensive revenue and expense	(92,493)	(92,493)
Balance at 30 June 2016	1,170,694	1,170,694

Statement of Cash Flows

For the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Cash flow from operating activities			
Cash was provided from/(applied to):			
Receipts from government grants and public sector entities		2,530,776	2,549,521
Receipts from other grants and donations		353,533	295,944
Interest received		67,930	92,745
Payments to supplier for goods and services		(585,081)	(671,314)
Payments to employees		(2,347,587)	(2,350,049)
Net GST paid		(7,302)	(7,488)
Net cash from/(used in) operating activities		12,269	(90,641)
Cash flow from investing activities			
Cash was provided from/(applied to):			
Payments for acquisition of property, plants and equipment		(8,162)	(3,365)
Maturity of investments/(new investments)		(95,780)	241,825
Net cash from/(to) investing activities		(103,942)	238,460
Cash flow from financing activities			
Cash was provided from/(applied to):		-	-
Net cash from/(used in) financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(91,673)	147,819
Cash and cash equivalents, beginning of the year		426,726	278,907
Cash and cash equivalents at end of the year	9	335,053	426,726

FINANCIAL STATEMENTS

Notes to the financial statements

For the year ended 30 June 2017

1. REPORTING ENTITY

These financial statements comprise the financial statements of Anglican Family Care Centre Incorporated (the "Trust") for the year ended 30 June 2017.

The Trust is a charitable trust, domiciled in New Zealand, incorporated in accordance with the provisions of the Charitable Trusts Act 1957. It is a charity registered under the Charities Act 2005.

The Trust works in partnership with Ministry for Vulnerable Children, Ministry of Justice, other non-government organisations and donors to support and improve the lives of children and families across Otago.

The financial statements were authorised for issue by the Trustees on 31 August, 2017.

2. BASIS OF PREPARATION

(A) Statement of compliance

The financial statement have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime "PBE Standards RDR" that have been authorised for use by the External Reporting Board ("XRB") for Tier 2 Not-For-Profit Public Benefit Entities.

The Trust is eligible to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards on the basis that it does not have public accountability and annual expenditure does not exceed \$30 million for the last two preceding reporting periods.

The Trust is deemed a public benefit entity for financial reporting purposes, as its primary objective is to provide services to the community for social benefit and has been established with a view to supporting that primary objective rather than a financial return.

(B) Basis of measurement

The financial statements have been prepared on a historical costs basis.

The accrual basis of accounting has been used unless otherwise stated and the financial statements have been prepared on a going concern basis.

(C) Functional and Presentation currency

The financial statements are presented in New Zealand dollars, which is the Trust's functional currency, rounded to the nearest dollar.

(D) Comparatives

The comparative financial period is for the year ended 30 June 2016.

The net asset position and net surplus or deficit reported in comparatives is consistent with previously authorised financial statements.

(E) Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year, the impact of new and amended standards and interpretations applied in the year was limited to additional note disclosures.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Trust have been applied consistently to all years presented in these financial statements.

The significant accounting policies used in the preparation of these financial statements are summarised below:

(A) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks and other short-term highly liquid investments with original maturities of three months or less.

(B) Debtors and other receivables

Trade debtors and other receivables are measured at their cost less any impairment losses.

An allowance for impairment is established where there is objective evidence the Trust will not be able to collect all amounts due according to the original terms of the receivable. This impairment loss is the difference between receivables' carrying value and the net present value of amounts expected to be collected and be recognised in the surplus or deficit.

(C) Creditors and other payables

Trade creditors and other payables represent liabilities for goods and services provided to the Trust prior to the end of the financial year which are unpaid and are recorded at the amount of cash required to settle these obligations. The amounts are unsecured and usually paid within 30 days of recognition.

(D) Property, plant and equipment and intangibles

Property, plant and equipment and intangibles are measured at cost, less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Land is measured at cost.

Additions and subsequent costs

Subsequent costs and the cost replacing part of an item of property, plant and equipment and intangibles is recognised as an asset if, and only if, it is probable that future economic benefits or service potential will flow to the Trust and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

In most instances, an item of property, plant and equipment and intangibles is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date. The fair value of such asset will be deemed as cost at the date of receipt.

All repairs and maintenance expenditure is charged to surplus or deficit in the year in which the expense is incurred.

Disposals

An item of property, plant and equipment and intangibles is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

When an item of property, plant or equipment and intangibles is disposed of, the gain or loss recognised in the surplus or deficit is calculated as the difference between the net sale proceeds and the carrying amount of the asset.

Upon disposal, any revaluation reserve relating to the particular asset being sold is reclassified to accumulated comprehensive revenue and expense.

Notes to the financial statements (continued)

For the year ended 30 June 2017

Depreciation

Depreciation is recognised as an expense in the reported surplus or deficit and measured on a straight line basis (SL) or diminishing value (DV) basis on all property, plant and equipment and intangibles over the estimated useful life of the asset. The following depreciation rates have been applied at each class of property, plant and equipment and intangibles:

Building Alterations	8%-25% SL
Equipment	14%-76% DV
Motor Vehicles	26%-36% DV
Furniture and fittings	13%-30% DV
Intangibles - website development	50% DV

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining life of the improvements, whichever is shorter.

The residual value, useful life, and depreciation methods of property, plant and equipment and intangibles is reassessed annually.

(E) Impairment of non-financial assets

At each reporting date, the Trust assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Trust estimates the asset's recoverable amount. Recoverable amount is determined for an individual asset. An asset's recoverable amount is the higher of an asset's or its related cash-generating unit's (CGU's) fair value less costs of disposal and its value in use.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised immediately in surplus or deficit.

(F) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity.

The Trust's financial assets include cash and cash equivalents, investments and receivables from exchange and non-exchange transactions. The Trusts financial liabilities include trade and other payables.

Initial recognition and measurement

Financial assets and financial liabilities are recognised initially at fair value plus transaction costs attributable to the acquisition, except for those carried at fair value through surplus or deficit, which are measured at fair value.

Financial assets and financial liabilities are recognised when the reporting entity becomes a party to the contractual provisions of the financial instrument.

Derecognition of financial instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or if the Trust transfers the financial asset to another party without retaining control or substantially all risks and rewards of the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Subsequent measurement of financial assets

The subsequent measurement of financial assets depends on their classification, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition and re-evaluates this designation at each reporting date.

All financial assets held by the Trust in the years reported have been designated into one classification, "loans and receivables", being non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment.

Subsequent measurement of financial liabilities

The Trust's financial liabilities are classified as "financial liabilities measured at amortised cost", which are subsequently measured at amortised cost using the effective interest method.

Impairment of Financial Assets

The Trust assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Trust first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Trust determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets' with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

(G) Investments

Investments are bank deposits, deposits with the Dunedin Diocesan Trust Board with original maturities of greater than three months. The carrying amount of investments represents fair value.

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

For the year ended 30 June 2017

(H) Employee entitlements

Short-term employee benefits

Employee benefits, previously earned from past services, that the Trust expect to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays, on an undiscounted basis.

These include salaries and wages accrued up to the reporting date and annual and long service leave earned, but not yet taken at the reporting date. These liabilities are recognised in surplus or deficit during the period in which the employee provided the related services.

(I) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable.

The Trust assesses its revenue arrangements against specific criteria to determine if it is acting as the principal or agent in a revenue transaction. In an agency relationship, only the portion of revenue earned on the Trust's own account is recognised as gross revenue in the Statement of Comprehensive Revenue and Expense.

The following specific recognition criteria must be met before revenue is recognised:

Revenue from non-exchange transactions

A non-exchange transaction is where the Trust either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

When non-exchange revenue is received with conditions attached, the asset is recognised with a matching liability. As the conditions are satisfied the liability is decreased and revenue recognised.

When non-exchange revenue is received with restrictions attached, but there is no requirement to return the asset if not deployed as specified, then revenue is recognised on receipt.

Condition stipulation – funds received are required to be used for a specific purpose, with a requirement to return unused funds.

Restriction stipulation – funds received are required to be used for a specific purpose, with no requirement to return unused funds.

Government grants

The Trust receives funding from the Ministry for Vulnerable Children, Ministry of Justice and Ministry for Social Development. The grants are recorded as revenue when the Trust has the rights to the funding, in the period in which the related services have been performed in accordance to the substance of the agreement.

Donations and other grants

Donations and other grant income is recognised as revenue when received, unless there are unfulfilled conditions attached to the grant. Where grants have been given with conditions attached, income is not recognised until agreed upon services and conditions have been satisfied. Grants received for which the conditions have not been fulfilled are recognised as a liability, and released to revenue as the conditions are fulfilled.

Revenue from exchange transactions

Rendering of services

Revenue from services rendered is recognised in the surplus or deficit in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to assessment of services provided. Under this method, revenue is recognised in the accounting periods in which the services are provided.

Interest income

Interest income is recognised as revenue in the period it is earned.

(J) Income tax

Due to its charitable status, the Trust is exempt from income tax.

(K) Goods and Services Tax (GST)

The Trust is registered for GST. All amounts in these financial statements are shown exclusive of GST, except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

(L) Deferred revenue

Deferred revenue relates to grants received where there are unfulfilled obligations for the Trust to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled.

(M) Operating leases

Payments made under operating leases are recognised in the surplus or deficit on a straight line basis over the terms of each lease.

4 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with PBE Standards RDR 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. Where material, information on significant judgements, estimates and assumptions is provided in the relevant accounting policy or provided in the relevant note disclosure.

The estimates and underlying assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances. Estimates are subject to ongoing review and actual results may differ from these estimates. Revisions to accounting estimates are recognised in the year in which the estimate is revised and in future years affected.

Notes to the financial statements (continued)

For the year ended 30 June 2017

5 OTHER INCOME

	2017 \$	2016 \$
Other exchange income		
CEF Application Fees	10,981	8,817
Dunedin City Council - Administration Fees	8,750	13,044
MSD - Professional Development	-	30,292
Total other exchange income	19,731	52,153
Other non-exchange income - Grants		
ACE Shacklock Charitable Trust - Wilkinson Rodgers	1,000	-
ANZ Staff Foundation	-	7,000
Central Lakes Trust	12,000	15,000
Checketts McKay Lawyers - Callis Trust	-	3,000
Clutha Licensing Trust	-	1,450
Department of Internal Affairs	5,750	4,600
Dunedin City Council	12,687	16,877
John Lemon Charitable Trust	-	7,500
Lion Foundation	20,000	16,667
Ministry for Vulnerable Children	8,216	-
Nellie Milnes Charitable Trust	-	3,500
Network Waitaki	1,000	-
NZ Federation of Graduate Women	-	1,500
Snowden-Watts Charitable Trust	870	-
NZ Lottery Grants Board	10,000	20,000
Otago Community Trust	52,000	52,500
Otago Masonic Trust	-	1,000
St Hilda's Collegiate School	-	1,200
Tindall Foundation	10,188	10,700
Trinity Foundation	7,500	-
Trusts Community Foundation	24,000	25,000
Waitaki District Council	3,450	-
Wilkinson Adams Lawyer	-	1,000
Working Together More Fund	-	10,000
Total other non-exchange income	168,661	198,494

6 WAGES, SALARIES AND OTHER EMPLOYEE COSTS

	2017 \$	2016 \$
Wages & KiwiSaver	2,296,634	2,347,349
ACC	8,513	4,419
Holiday Pay Adjustment	(29,869)	6,391
Professional Development	23,876	27,733
Total	2,299,154	2,385,892

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

For the year ended 30 June 2017

7 EXPENSES

	2017 \$	2016 \$
Audit Fee - current year	9,100	9,100
Audit Fee - prior year	-	9,100
Accounting Fees	19,608	36,739
Administration	135,751	121,903
IT Expenses	98,357	89,026
Occupancy	153,284	198,528
Specific Department Expenses	100,141	114,020
Vehicle & Transport	67,156	68,865
Salvation Army Foodbank	-	32,000
Total	583,397	679,281

8 DEPRECIATION, AMORTISATION AND IMPAIRMENT EXPENSES

	2017 \$	2016 \$
Depreciation of property, plant and equipment and amortisation of intangibles	31,210	42,826
Total	31,210	42,826

9 CASH AND CASH EQUIVALENTS

	2017 \$	2016 \$
BNZ Call Account	1,168	380,306
BNZ Cheque Account	132,172	46,420
Heartland Bank Call Account	201,713	-
Total cash and cash equivalents in the Statement of Cash Flows	335,053	426,726

The carrying amount of cash and cash equivalents approximates their fair value

The effective annual interest rate on the components of cash and cash equivalents are:

BNZ Call Account	0.10%	0.55%
BNZ Cheque Account	-%	0.25%
Heartland Call Account	2.50%	-

10 RECEIVABLES

	2017 \$	2016 \$
Accounts Receivable - Non Exchange Transactions	79,650	136,023
GST Receivable	6,292	-
Total	85,942	136,023

Trade debtors and other receivables are non-interest bearing and receipt is normal on 30 days terms. Therefore the carrying value of trade debtors and other receivables approximates its fair value.

As at 30 June 2016 and 2017, all overdue receivables have been assessed for impairment and no impairment allowances have been made.

Notes to the financial statements (continued)

For the year ended 30 June 2017

11 INVESTMENTS

	2017 \$	2016 \$
Current		
Agency Reserve - SBS	353,631	341,316
DDTB High Trust Term Deposit	10,511	1,242
Total Current	364,142	342,558
Non Current		
DDTB - Endres Estate	77,340	73,590
DDTB - Motor Vehicle Replacement Investment	270,390	212,167
DDTB - MVB King Estate	252,101	239,881
Total non current	599,831	525,638
Total Investments	963,973	868,196

12 PAYABLES UNDER EXCHANGE TRANSACTIONS

	2017 \$	2016 \$
Current		
Accounts Payable	152,707	180,577
GST Payable	-	1,010
BNZ Credit Cards	1,118	321
Total current payables	153,825	181,908
Total payables under exchange transactions	153,825	181,908

Trade creditors and other payables are non-interest bearing and normally settled on 30 day terms, therefore their carrying amount approximates their fair value.

13 EMPLOYEE ENTITLEMENTS

	2017 \$	2016 \$
Current		
Short-term employee benefits		
Liability for annual leave	156,804	187,914
Liability for long-service leave	7,698	6,587
Total employee entitlements	164,502	194,501

Short-term employee entitlements represent the Trust's obligation to its current and former employees that are expected to be settled within 12 months of balance date. These mainly consist of accrued holiday entitlements at the reporting date.

14 DEFERRED REVENUE

	2017 \$	2016 \$
Grant Received in Advance	20,000	25,235
Total income in advance	20,000	25,235

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

For the year ended 30 June 2017

15 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLES

Movements for each class of property, plant and equipment and intangibles are as follows:

	Building Alterations \$	Equipment \$	Motor Vehicles \$	Furniture and fittings \$	Intangibles - website development \$	Total \$
2017						
Opening balance	21,011	13,487	57,901	22,459	5,748	120,607
Additions	-	6,255	-	-	1,909	8,163
Disposals	-	306	2,940	41	-	3,287
Depreciation/Amortisation for the year	3,659	5,888	15,405	3,146	3,112	31,210
Impairment charge for the year	-	-	-	-	-	-
Closing balance	17,352	13,548	39,556	19,272	4,545	94,273
Gross carrying amount	25,596	186,131	251,121	34,465	13,898	511,211
Accumulated depreciation and impairment	8,244	172,583	211,565	15,193	9,353	416,938
Carrying amount 30 June 2017	17,352	13,548	39,556	19,272	4,545	94,273

	Building Alterations \$	Equipment \$	Motor Vehicles \$	Furniture and fittings \$	Intangibles - website development \$	Total \$
2016						
Opening balance	23,629	17,562	80,412	26,174	11,497	159,274
Additions	1,019	3,141	-	-	-	4,160
Disposals	-	-	-	-	-	-
Depreciation/Amortisation for the year	3,637	7,216	22,511	3,715	5,749	42,827
Impairment charge for the year	-	-	-	-	-	-
Closing balance	21,011	13,487	57,901	22,459	5,748	120,607
Gross carrying amount	25,596	205,077	263,295	35,296	11,990	541,254
Accumulated depreciation and impairment	4,585	191,590	205,394	12,837	6,242	420,647
Carrying amount 30 June 2016	21,011	13,487	57,901	22,459	5,748	120,607

Notes to the financial statements (continued)

For the year ended 30 June 2017

16 FINANCIAL INSTRUMENTS

(A) Carrying value of financial instruments

The carrying value of all material financial position assets and liabilities are considered to be equivalent to fair value.

Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.

(B) Classification of financial instruments

All financial assets held by the Trust are classified as "loans and receivables" and are carried at cost less accumulated impairment losses. All financial liabilities are carried as amortised cost using the effective interest rate method.

Classification of financial instruments

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

2017	Loans and receivables \$	Liabilities at amortised cost \$	Total carrying amount \$	Fair Value \$
Financial assets				
Trade and other receivables	85,942	-	85,942	85,942
Investments	963,973	-	963,973	963,973
Cash and cash equivalents	335,053	-	335,053	335,053
Total assets	1,384,968	-	1,384,968	1,384,968
Financial liabilities	-	-	-	-
Trade and other payables	-	318,327	318,327	318,327
Total liabilities	-	318,327	318,327	318,327

2016	Loans and receivables \$	Liabilities at amortised cost \$	Total carrying amount \$	Fair Value \$
Financial assets				
Trade and other receivables	136,023	-	136,023	136,023
Investments	868,195	-	868,195	868,195
Cash and cash equivalents	426,726	-	426,726	426,726
Total assets	1,430,944	-	1,430,944	1,430,944
Financial liabilities	-	-	-	-
Trade and other payables	-	376,409	376,409	376,409
Total liabilities	-	376,409	376,409	376,409

FINANCIAL STATEMENTS

Notes to the financial statements (continued)

For the year ended 30 June 2017

17 OPERATING LEASES

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are as follows:	2017 \$	2016 \$
Less than one year	170,629	161,836
Between one and five years	358,756	489,769
More than five years	-	-
Total	529,385	651,605

The Trust has entered into a number of operating leases for office building premises and computer equipments with varying terms.

The office building premises at 266 Hanover St, Dunedin and 16 carparks was entered into a lease arrangement from 1 March 2015 for a term of six years. The lease is subject to market rent review on every three years. The Trust has the right to renewal at the end of the lease at 1 March 2021 for a further 6 years lease.

18 RELATED PARTY TRANSACTIONS

Related party transactions arise when an entity or person(s) has the ability to significantly influence the financial and operating policies of the Trust.

(A) Transactions with related parties

There are no material related party transactions during the year ended 30 June 2017 (2016: Nil).

(B) Key management personnel compensation

The Trust has a related party relationship with its key management personnel. Key management personnel include the trustees and senior management of the Trust.

	2017 \$
Remuneration paid to Trustees (0.28 FTE's)	-
Remuneration paid to senior management (10.01 FTE's)	749,006
TOTAL REMUNERATION	749,006
	2016 \$
Remuneration paid to Trustees (0.28 FTE's)	-
Remuneration paid to senior management (10.32 FTE's)	737,450
TOTAL REMUNERATION	737,450

19 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

The Trust has no contingent assets or contingent liabilities (2016: Nil).

20 COMMITMENTS

The Trust has no capital commitments (2016: Nil).

The Trust has no operating commitments apart from leases on note 17 (2016: Nil)

21 EVENTS AFTER THE REPORTING PERIOD

There were no significant events after the balance date.

Independent Auditor's Report

to the Trustees of Anglican Family Care Centre Incorporated

Our Qualified Opinion

We have audited the financial statements of Anglican Family Care Centre Incorporated (the 'Trust') which comprise the statement of financial position as at 30 June 2017 and the statement of comprehensive revenue and expense, the statement of changes in net assets/equity and the statement of cash flows for the year then ended, and the notes to the financial statements that include a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effect of any adjustments that might have been necessary had we been able to obtain sufficient evidence concerning donations and fundraising income as described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Trust as at 30 June 2017 and its financial performance and cash flows for the year ended on that date in accordance with the accounting standard, Public Benefit Entities Standards Reduced Disclosure Regime (PBE Standards RDR).

Basis for Qualified Opinion

In common with other organisations of a similar nature, control over the revenues from donations, fundraising and similar income prior to being banked is limited. It was not practicable to extend our examination of such income beyond the accounting for amounts received as shown by the accounting records of the Trust, or to determine the effect of the limited control.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 auditors we have no relationship with, or interests in, the Trust.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entities Standards Reduced Disclosure Regime (PBE Standards RDR) and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

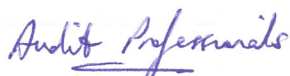
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the External Reporting Board website:

https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx

Restriction on Use of our Report

This report is made solely to the Trustees as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which we are required to state 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 Trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.



Chartered Accountants
31 August 2017

Dunedin



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