

AGM Report

Year Ended 30th June 2017

ASST is a division of the Auckland Refugee Council Inc.



<u>VISION</u>

A New Zealand where asylum seekers and convention refugees are welcomed, supported and thriving.

MISSION STATEMENT

ASST supports people who come to NZ seeking asylum, and a safe and peaceful life, by providing critical humanitarian services to those in need. ASST advocates for legally compliant and compassionate treatment of our clients and all who seek asylum.

VALUES

Respect

for everyone we interact with.

Inclusion

of all people.

Empathy

for others.

Integrity

in all our undertakings.

Impact

resulting from everything we do.

which they have a legislated entitlement through the government agencies who provide such services.

More broadly, community engagement and sentiment towards those seeking asylum could be considered stagnant in 2017. International and Australian policies towards refugees remained largely unsympathetic, acts of terrorism were repeatedly conflated with refugee issues and domestically New Zealand was also influenced by the 'housing crisis' and plight of many local people experiencing severe poverty and hardship.

Despite the challenges of the year ASST was successful in regards to the practical support offered to many people and funding obtained to sustain operations. Many clients were provided with invaluable support to start a new life in New Zealand while their refugee status was being considered. A major fundraising event 'Frame Works' also brought much needed funds and awareness to the work of the ASST. The end of the year saw the transition of outgoing CEO Marian Kleist to new CEO Dr Michele Cox. After five years of judicious leadership Marian decided it was time to take a break and move on to new challenges. ASST would not exist today without the tenacity and perseverance of Marian to significantly improve the financial position of the organisation. Her contribution to the sustainability and operations of ASST cannot be understated.

Coinciding with the end of the financial year was the end of the three-year term of the previous strategic plan. This provided opportune timing for the Board and employees of the ASST to come together to refresh the strategic plan and set a clear course for the current financial year and beyond. The mission and vision of the ASST were also reconsidered in light of a desire to focus on community engagement in support of sustainability going forward. Michele will present an overview of the new plan to those attending the AGM and this document is also available for review by interested parties unable to be present.

Based on the performance of the ASST in financial year 2017 and the high engagement of the Board and ASST Team in the new plan, I am very optimistic about what ASST can achieve in the year ahead. It is notable that, although we have had some turnover of Board members this year as a result of work commitments and moves out of Auckland, we also have some fantastic new Board members joining us at this time who possess a great depth and breadth of relevant experience. I am also very buoyed by current levels of communication and collaboration with both government and non-government organisations which I believe can lead to enhanced outcomes and services for asylum seekers and convention refugees in New Zealand far beyond the reach of ASST.

Acknowledgements

Many people make the work of the ASST possible but there are some standout acknowledgements for 2017:

- Alix Bachman curator and mastermind of the Frame Works event
- Tracy Hickman ASST Treasurer and the key contributor to the planning, execution and success of Frame Works
- Marian Kleist CEO of ASST for five years, critical contribution to ASST operations and sustainability
- Keith Locke Vice President of ASST Board for five years, resilient and persistent advocate, resigning
- Sirpa Gunn Dedicated board member of ASST for three years, a leader in community engagement, resigning

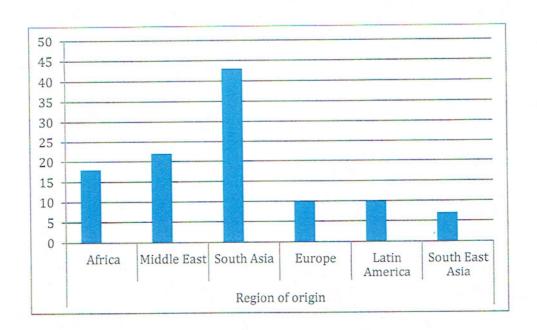
Rebecca Holdsworth President 11 October 2017

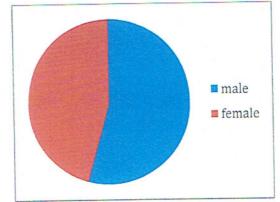


CEO REPORT 2017

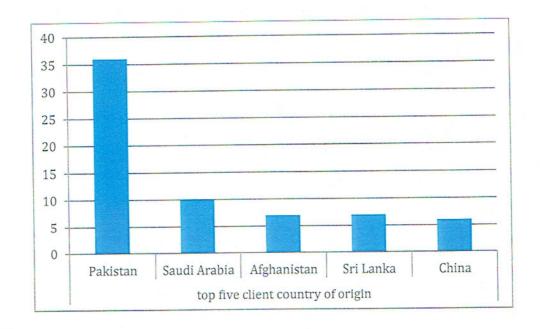
When we look back over 2017, it is worthwhile to reflect on the backdrop provided by the international and domestic environment. At the close of the year, more people (over 65.6 million according to UNHCR) were forcibly displaced around the world than at the end of WWII. Of those 65.6 million displaced persons, approximately 1 million sought asylum in their quest for safety and security, with over 1.8 million awaiting a decision on their refugee status.

At the end of 2017, 434 of these claims were made to New Zealand's Refugee Status Branch, the leading country of origin being China (64) followed by Turkey (27), India (26), Hungary (16), Iraq (South Africa), Bangladesh (15), Saudi Arabia (14), Iran (13), Afghanistan (11), Sri Lanka (11), Jordan and Malaysia (10 each), Pakistan and Russia (8 each) and Others (103). 61% of these claims were made by males, with a clear majority (56%) of the claimants also being between the ages of 18-39. A summary of our ASST client base largely reflects these general trends as can be seen in the following charts.





Gender ratio of clients (both adult and child)



In comparison to the huge influx of people seeking asylum seek in many European countries, New Zealand's these figures appear of course small. They are however increasing with a growth rate of 62.5% over 2007 and approvals maintaining a constant level of around 30% over the last decade. When one uses decisions rather than claims made as a base factor, approval rates have actually increased (eg in 2017 36.4% of all decisions were approvals vs 29.2% in 2007) but this masks lower rates of, and longer durations for, decisions being made relative to claims (82.9% of claims were decided in 2017 vs 100% in 2007) - no doubt as a result of the pressure stemming from the increase in overall cases needing to be assessed.

The increase in people seeking asylum and increased time taken to process claims in New Zealand have had a significant follow on impact on what ASST has experienced in our accommodation services. We have been at full capacity in both the hostel and family units, with more and more people often in desperate circumstances arriving on the doorstep of either our hostel or office every day. Our ability to take them into our care has however unfortunately been reduced by clients needing to stay in our

facilities for a longer period of time, compounded by the cost and lack of availability of adequate housing in Auckland.

While the prolonged tenure of our hostel and family unit clients is reflected in the decline in numbers of ASST emergency accommodation beneficiaries from YE 2016 (See Statement of Service Performance), the flip side has been the increase in knowledge and skills gained by these clients increased exposure to social work support. Referrals and advocacy support to those housed in our facilities has thus appears on the surface to have declined but our work in the community particularly with convention refugees is increasing – a good position to be in if the government moves forward in terms of inclusion of this group in the National Refugee Resettlement Strategy. This shift may also help considerably, at least for our support of convention refugees, in alleviating a continual challenge in ensuring our clients are granted their rights at government agencies and within the health system.

While ASST has continued to face some challenges in the provision of core areas of support for asylum seekers and convention refugees, 2017 brought some significant highlights. We have seen a number of families reunited after securing residence, with partners and children able to resettle in New Zealand often after years apart from their husband or father. While this settlement often brings additional work and challenges for both the client and our service, it is outweighed by the rewards of seeing families reuniting often after years apart. It is a great reminder of why we do the work we do. In some cases this would not be possible without the help of the Auckland Refugee Family Trust, who fund the airfares and facilitate the journey to New Zealand.

In March 2017, we also ran a ground-breaking pilot support group for asylum seekers in conjunction with Refugees as Survivors New Zealand and The Grief Centre. The group was a great success, with participants giving good feedback and asking for another round. We have now secured further funding and will be running the second support group from the end of September and hopefully another four editions in 2018.

We have also had great outcomes from collaboration with Red Cross NZ, who have provided returning volunteers to some of our asylum seeker and convention refugee families. The volunteers have provided invaluable support to these families, which would not have otherwise been possible to give with our stretched capacity.

The strong collaboration formed with RASNZ and Red Cross as well as with other services and agencies within the sector has been reinforced by ASST's continued participation in a number sector coalitions such as the Auckland Resettlement Sector Steering Groups (ARSSG) and Australia Pacific Refugee Rights Network (APPRN), as well as the meeting quarterly with MBIE along with other key asylum seeker and refugee focused agencies to discuss key issues affecting local asylum seekers. This collaborative approach will continue to be a strong theme in the coming year, where we intend to explore the mutual benefit of working with new and different sectors and organisations.

Another key and continued focus for 2018 will be to identify and implement new avenues for funding off the back of a stable financial performance in 2017 which returned a nearly \$44k surplus. This was mostly due to proceeds from the excellent Frameworks fundraising initiative which will help also to counterbalance the completion of our three year funding period with the JR McKenzie Trust. JR McKenzie's support has been absolutely invaluable and gratefully received, and accordingly, we say a huge thank you to them as well as the following organisations for the support they provided in 2017:

Auckland Community Foundation Catholic Caring Foundation North Four Winds Foundation NZ Lottery

While there is no immediate short-term risk to the provision of ASST's core services, significant work still needs to be carried out to ensure the long term viability of ASST as well as the expansion into more awareness/education based activity which will be critical in turn for the engagement of increased public, media and sponsor support.

Without question, significantly increasing levels of external stakeholder support requires an engaged team of professionals advocating passionately on behalf of the organisation. Our Board, led capably by President Rebecca Holdsworth, has gone well beyond its call of duty in ensuring ASST's staff has had optimal levels of guidance and instrumental support. The amount of work put in behind the scenes of the highly successful Frameworks fundraising initiative by Board Members, in particular Treasurer Tracy Hickman, was inspiring and truly indicative of the considerable contribution these up-standing individuals make to ASST. It is therefore with greatest regret, that we also received the resignation of a number of our highly valued members at the end of 2017 – Sirpa Gunn, Erin Ajygin, Felipe Forero, Shriya Bhagwat-Chitale, and in particular Keith Locke who has served on the Board since 2012, holding the office of Vice President.

In addition to our Board Members, ASST is very lucky to receive the generous support of numerous individuals in the community – those who may drop off items of clothing and furniture for clients or who waive or reduce their service fees to support the organisation for example. Leo Horgan and James McGoram, who manage the ASST facebook and website respectively, are two such individuals who provide much added horsepower to our very small but highly dedicated and capable workforce.

In the limited time that I have been with ASST, I have already realised the critical and outstanding service provided by our Office Manager Andrea Smythe, and Hostel Manager and Social Worker Freyja Stocker. Like our Board, both go way beyond their call of duty — particularly when it comes to ensuring our clients in need are positively supported in the best way possible. I am looking forward to spending more time with

them and seeing collectively where we can take the organisation in the next couple of years. In this regard, I would like to thank out-going CEO Marian Kleist for her excellent work in ensuring ASST is a well-administered and functioning organisation, providing a solid platform from which we can adapt and expand in the future.

Last but not least, thank you to our wonderful clients. We are doing our very best to ensure you are welcomed, supported and thriving in New Zealand but each small step and the progress you make - and joy we have in witnessing it - come down to you, your optimism and your belief that you are moving in a new and positive direction.

Kia Kaha

Dr Michele Cox CEO 9 October, 2017



Treasurer's Report 2017

Yet another good year for the Asylum Seeker Support Trust, with careful management by exiting CEO Marian Kleist, and a smooth handover to incoming CEO Michele Cox. We are pleased to report that for the year ending June 2017, there was a significant operating surplus of \$43,758 (2016: \$11,315).

The increase in revenue in the last period is partly due to a small increase in hostel and unit rental income, reflecting a continued focus on helping residents to access benefits as soon as possible. However the majority of the increase stems from our success in fundraising this year, with funds from the Frame Works art auction, a Comedy Night at the Classic and sponsorship of a marathon in Antarctica. Following on from the success of this year's efforts, the Board intends to continue the current focus on fundraising to move towards greater financial sustainability.

The 'performance report' has been prepared in accordance with requirements for Public Benefit Entity Simple format Reporting — Accrual (Not-For-Profit) entities. We encourage you to review the report and feel free to let us know if you have any questions. We note that an audit of the performance report has recently been completed by William Buck Christmas Gouwland, the same firm engaged in previous years. There were no points raised in the report.

Outlook 2017-2018

Our strategy for the coming year will include several smaller fund-raising events; identifying sustainable sources of potential grant income; and undertaking personal appeals for regular donations following the raise in profile of ASST achieved this year.

Our overall goal is to reduce reliance on ad-hoc grants and support. We will be aiming to achieve at least a break even position, if not a surplus, in order to ensure that we continue to deliver our services to an acceptable standard and within our means.

Acknowledgements

We would like to thank the following organisations for their generous support:

- Foundation North Trust
- JR McKenzie Trust

- NZ Lottery Grants Board
- COGS;

 Catholic Caring Foundation; and Auckland Communities Fund.

During the Frame Works fundraiser, our Board, staff and sponsors gave enormously, in terms of both their time and funds, in organizing the events and as buyers of the art. In particular, special thanks to our curator Alix Bachmann, corporate sponsor Hesketh Henry and all of the other event sponsors and donors.

In addition, our sincere thanks to Ben Hurley for organizing an enjoyable and generous fundraising evening at The Classic. Thanks also to all those, especially the staff of Staples Rodway, who sponsored the Antarctica Marathon fundraiser.

We would also like to sincerely thank all of our supporters and in particular the dedicated staff of the organization: CEO Michele Cox, Andrea Smythe and Freyja Stocker, and ex-CEO member Marian Kleist.

Tracy Hickman Treasurer

17 September 2017

AUCKLAND REFUGEE COUNCIL INCORPORATED (TRADING AS ASYLUM SEEKER SUPPORT TRUST)

For the Year ended 30 June 2017

Performance Report

For the year ended 30 June 2017

Contents

	Page
Non-Financial Information:	
Entity Information	2
Statement of Service Performance	4
Auditor's report	5
Financial Information:	
Statement of Financial Performance	7
Statement of Financial Position	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Statement of Accounting Policies	11
Notes to the Performance Report	12

Entity Information

For the year ended 30 June 2017

Legal Name of Entity:	Auckland Refugee Council Incorporated
Other Name of Entity:	Asylum Seeker Support Trust (ASST)
Type of Entity and Legal Basis:	Incorporated Society and Registered Charity
Registration Number:	CC20172

Entity's Purpose or Mission:

ASST believes all asylum seekers deserve fairness and respect, information and services, and the opportunity to present their case for determination of refugee status. We support Auckland based asylum seekers and convention refugees by helping them to begin their new lives with practical support, advice and advocacy.

Practical support is provided by:

- Emergency housing in our 14 bed hostel or one of our three transitional family units
- Support from a registered social worker who can assess their needs and provide other practical assistance such as food, medical care, help to access paid employment, bus fares, referral to community resources e.g. food banks and help to access services from WINZ or IRD.
- Settlement support as required once clients have their refugee status recognized.

Advice and Advocacy is provided by:

- Advocating on their behalf with government, meeting regularly with Immigration officials and providing advice on issues relating to refugees and asylum seekers.
- We are part of the Refugee Sector Strategic Alliance made up of 19 organisations in the refugee sector throughout New Zealand
- We are also a member of the Asia and Pacific Refugee Rights Network (APRRN), focused on seeking durable solutions for refugees in the Asia Pacific Region.

Entity Structure:

We are an Incorporated Society which was first registered in 1990. We are governed by a Board of eight with a President, Vice President, Secretary and Treasurer. The Board meets at least 10 times a year.

Alongside the Board we have two standing committees. One is a Fundraising Committee and is chaired by the Treasurer. The second one is a Communications Committee. Both of these committees have terms of reference approved by the Board, which include reporting responsibilities.

The Board has a three year strategic plan which is reviewed regularly. Currently the emphasis of the strategic plan is to increase the organisations' ongoing sustainability. The Board undertakes a self-assessment annually.

Operational Structure:

ASST operations are managed by our CEO, who manages the other two staff – a social worker and office manager. Volunteers are also taken on as and when required. The CEO meets regularly with the President.

Entity Information

For the year ended 30 June 2017

Main Sources of the Entity's Cash and Resources:

ASST receives its income mainly from grants and donations. In the past year we have concentrated our efforts on fundraising and increasing profile, with a view to atracting more regular donations. We also raise funds through the receipt of rental income from our hostel rooms and our transitional units.

Main Methods Used by the Entity to Raise Funds:

Our main methods of fundraising are as stated above. ASST has a fundraising committee which is charged with the responsibility of increasing our ongoing sustainability from a financial perspective. In 2017 its main focus was a major fund raising event which took place in April/May 2017, Frame Works art trail and auction. It served a dual purpose of both fundraising and profile raising for ASST.

Entity's Reliance on Volunteers and Donated Goods or Services:

ASST volunteers contribute to the direct assistance of services at our hostel and transitional units. A number of other volunteers help to raise our profile through social media and all of our Board Members are volunteers who give generously of their time and expertise.

Goods that are donated to ASST are mostly given directly to our clients, albeit they may be stored for a time until clients are able to collect them or delivery can be organised. We have also had several donations this year in goods that were given to ASST specifically as a fundraiser and subsequently sold.

Contact details

Physical Address:	4, Warnock St. , Grey Lynn, Auckland 1021	
Postal Address:	PO Box 78 024, Grey Lynn, Auckland 1245	
Phone:	09 378 7434	
Email/Website:	info@asst.org.nz	
• 1000000000000000000000000000000000000	www.asst.org.nz	
	https://www.facebook.com/ARCI.NZ	

Statement of Service Performance

For the year ended 30 June 2017

Description of the Entity's Outcomes:

Auckland Refugee Council believes all asylum seekers deserve fairness and respect, information and services, and the opportunity to present their case for determination of refugee status. We support Auckland based asylum seekers and convention refugees by helping them to begin their new lives with practical support, advice and advocacy.

Cacription	and Quantification of Entity's Ou		Period YE	June 2017			Period YE	June 2016	
margancy	Accommodation	Hostel	Family Units	Community	Total	Hostel	Family Units	Community	Total
mergency z	Adults	27	5	58	90	32	7	103	142
	Children 0-5 years	1	2	11	14	5	10	8	23
	Company of the Compan	2	8	14	24	10.0	5	12	17
	Children 5-12 years Children 13-18 years	0	3	7	10		1	7	8
esettleme	nt Support	9	0	14	23	Δ	8	9	21
•	Adults	9	0	2	23	1	4	2	10
•	Children 0-5 years	Ü	0	11	14	4	9	4	13
•	Children 5-12 years	3	0	11	14		3	2	5
•	Children 13-18 years	1	0	6	7	5	5	2	3
eferrals to	networks and other services	145	23	184	352	180	48	169	397
Advocacy Si	upport (excl.	112	18	93	223	109	33	106	248

Additional Information:

The above table represents number of people assisted during the year ended 30 June 2017.

Our work with asylum seekers is very complex and as we deal with various different nationalities, we are very aware of cultural, gender and ethnic

We have formed strong networks with other organisations so as to ensure no duplicate services are provided.

We have permission from one of our clients to share the following:

A few years ago we received a phone call from Sharon. Sharon had gone to the local playground with her children and noticed a mother with two very young children sitting on a bench crying. Sharon approached the woman and found out that she was an asylum seeker and had in a few short weeks used up all the funds she had brought to NZ. She had nowhere to go and nowhere to turn to. No accommodation and no food and she felt that no one would help her as she was an asylum seeker. Sharon took the family home and called us for advice. This young mother Catherine fled in desperation after her husband was taken by soldiers. Catherine moved in with her two young children, one of whom was a John. John initally was very withdrawn and used to wake up with nightmares. We enrolled John in school and with the help of counsellors, John slowly came out of his shell and started to interact with other children and the community. When we last saw John (now in intermediate school and soccer mad) we aksed him what he would like to be, and his answer was: "I love soccer and want to become an All White and help NZ win the FIFA World Cup as they have not won before". We would also like to take this oppportunity to thank Sharon for not turning a blind eye and helping Catherine find us. Sharon made a difference to a young family.



Independent auditor's report to the Members

Report on the Performance Report

Opinion

We have audited the performance report of Auckland Refugee Council Incorporated, trading as Asylum Seeker Support Trust (the entity), which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2017, the statement of financial position as at 30 June 2017, and the statement of accounting policies and other explanatory information.

In our opinion:

- 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 Auckland Refugee Council Incorporated as at 30 June 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 Auckland Refugee Council Incorporated 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, Auckland Refugee Council Incorporated.

CHARTERED ACCOUNTANTS & ADVISORS

Level 4, 21 Queen Street Auckland 1010, New Zealand PO Box 106 090 Auckland 1143, New Zealand Telephone: +64 9 366 5000 wbcq.co.nz

William Buck Christmas Gouwland



Responsibilities of the Committee for the Performance Report

The Committee are responsible for:

- 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 Auckland Refugee Council Incorporated 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 Auckland Refugee Council Incorporated 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 Auckland Refugee Council Incorporated'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.

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.

William Buck [hristmas Couwland

William Buck Christmas Gouwland Audit Limited

Auckland 4 September 2017

Statement of Financial Performance

For the year ended 30 June 2017

	Note	2017	2016
		\$	\$
Revenue			
Rent		56,372	51,740
Grants	4	157,546	158,493
Membership fees		262	417
Donations		13,911	12,869
Fundraising income		68,867	-
Sundry income		1,403	897
Interest received		3,561	3,692
Total Revenue		301,922	228,108
Expenses			
Accounting/Auditors fees		5,793	5,431
Advertising and website		1,736	7,117
Bank charges & interest		98	70
Client education		2,632	3,807
Depreciation		2,439	1,697
Emergency support		16,508	14,052
Fundraising		35,236	
General expenses		13,225	6,219
Insurance		2,529	2,527
Power and gas		10,599	10,976
Meeting expenses		886	1,667
Mileage		5,160	3,151
Printing, Stationery and postage		1,762	3,729
Rent and rates		16,228	15,629
Repairs and maintenance		5,104	4,825
Salaries		124,279	123,803
Training/supervision		4,431	4,712
Technical support		2,405	1,690
Telephone, Internet		6,561	4,874
Volunteer expenses		553	817
Total Expenses	_	258,164	216,793
Surplus/(Deficit) for the Year	_	43,758	11,315

Statement of Financial Position

As at 30 June 2017

	Note	2017	2016
	11000	Ś	S
Assets			
A35EG			
Current Assets			
Cash and Bank	1	82,809	36,270
Accounts receivable and prepayments		1,952	1,119
GST receivable		2,267	2,516
Term deposits	2	118,479	114,918
	_	-	
Total Current Assets		205,507	154,823
Non-Current Assets			
Property, plant and equipment	3	10,491	10,672
Total Non-Current Assets	-	10,491	10,672
Total Assets	-	215,998	165,495
Liabilities			
Current Liabilities			
Accounts payable and accruais		18,846	18,691
Grants received in advance		6,590	-
Total Current Liabilities	-	25,436	18,691
Total Liabilities		25,436	18,591
Total Assets less Total Liabilities (Net Assets)		190,562	146,804
Accumulated Funds			
Accumulated surpluses or (deficits)		190,562	146,804
Total Accumulated Funds	15 TO 15 TO 15	190,562	146,804
Treasurer 7.5 Am	Executive Offi	cer kha	φ
78/8/17		791	0/17
Date	Date		0/

Page 3

Statement of Changes in Equity

For the year ended 30 June 2017

		Note	2017 \$	2016 \$
Equity				
Equity at Start of period			146,804	135,489
Net surplus/(deficit) for the period			43,758	11,315
Total Equity			190,562	146,804

Statement of Cash Flows

For the year ended 30 June 2017

	2017	2016
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	82,778	20,344
Grants received	164,136	149,898
Receipts from providing goods or services	57,204	54,830
Interest, dividends and other investment receipts	3,561	3,692
Net GST	(249)	(732)
Cash was applied to:		
Payments to suppliers and employees	254,712	209,307
Net Cash Flows from Operating Activities	52,718	18,725
Cash flows from Investing and Financing Activities Cash was applied to:		
Payments to acquire property, plant and equipment	2,618	1,923
Net Cash Flows from Investing and Financing Activities	(2,618)	(1,923)
	-	
Net Increase / (Decrease) in Cash	50,100	16,802
Opening Cash	151,188	134,386
Closing Cash	201,288	151,188
This is represented by:		
Bank Accounts and Cash	82,809	36,270
Term Deposits	118,479	114,918

Statement of Accounting Policies

For the year ended 30 June 2017

Reporting Entity

This is the performance report of Auckland Refugee Council Incorporated (Trading as Asylum Seeker Support Trust). Auckland Refugee Council Incorporated on 20 June 1990. The entity is a Non Profit Organisation, and is reporting under the Financial Reporting Act 2013.

Basis of Preparation

Auckland Refugee Council Incorporated (Trading as Asylum Seeker Support Trust) 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 of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Measurement system

The measurement system adopted is that of historical cost. The reporting currency used in the preparation of these financial statements is New Zealand dollars.

Goods and Services Tax (GST)

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

Income Tax

Auckland Refugee Council Incorporated (Trading as Asylum Seeker Support Trust) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Property, Plant and Equipment

Property, Plant and Equipment are included at cost less accumulated depreciation.

Depreciation

Asset Class	Deprn Rate	Deprn Method
Hostel furniture and chattels	20%	DV
Transition units furniture	20%	DV
Office equipment	20%	DV

Accounts receivable

Accounts receivable are stated at their estimated realisable value.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Performance Report

For the year ended 30 June 2017

				2017	2016
Note 1: Cash at Bank and on					
	Petty Cash			852	852
	ASB Bank account			81,957	35,418
				82,809	36,270
Note 2: Term deposits					
	ASB Deposit account			43,466	41,967
	Kiwibank Deposit account	t		75,013	72,951
				118,479	114,918
Note 3: Property, Plant and I	Equipment				
	2017	Cost	Depreciation	Accumulated depr.	Net book value
Hostel furniture and chattels		43,107	1,387	39,417	3,690
Transition units furniture		5,642	723	2,726	2,916
Office equipment		6.110	329	2,225	3,885
		54,859	2,439	44,368	10,491
	2016	Cost	Depreciation	Accumulated depr.	Net book value
Hostel furniture and chattels	100000	43,954	1.059	39,556	4,398
Transition units furniture		4,275	226	2,215	2,060
Office equipment		6,110	412	1,896	4,214
	<u></u>	54,339	1,697	43,667	10,672
Note 4: Grants income					
	NZ Lottery Grants Board			30,000	30,000
	Catholic Caring Foundation	n		10,000	
	COGS			3,200	4,780
	Foundation North Trust (A	ASB Community	Trust)	50,410	55,000
	Auckland Communities Fu	und		8,300	11,840
	JR McKenzie Trust			55,636	48,000
	LUSH Australia			7,50	7,475
	Four Winds Foundation			-	1,398
				157,546	158,493
Note 5: Financial commitme	nts				
	Rent and lease commitme	ents - up to 12 r	nonths		81
	Rent and lease commitme			*	
					81

Note 6: Capital commitments

There are no commitments as at balance date (Last Year - nil).

Note 7: Contingent liabilities

There are no contingent liabilities or guarantees as at balance date (Last Year - nil).

Note 8: Related parties

There are no material related party transactions (Last Year - nil).

Note 9: 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).

Notes to the Performance Report

For the year ended 30 June 2017

Note 10: Refugee activities

Income received for refugee activities and expenditure directly related to refugee activities

	2017	2016
Income		
Rent - Transition Units	25,185	25,070
Rent - Hostel	31,187	27,018
Grants / donations	21,547	15,170
	77,919	67,258
Less expenses		
Client Education	2,632	3,197
Depreciation	2,110	1,285
Emergency Accommodation and Provisions	16,410	12,296
General Expenses	2,894	1,814
Insurance		
Mileage	3,377	2,058
Power & Gas	11,958	9,617
Printing, Stationary & Postage	457	409
Rent & Rates	15,053	14,659
Repairs & Maintenance	5,130	4,459
Salaries	48,838	45,169
Security	1,124	1,044
Small Assets	480	2,097
Staff Training Expenses	570	104
Staff Supervision	700	570
Special Purpose Allocated	6,859	¥.
Technical Support	32	125
Telephone & Internet	2,447	2,315
Transport/courier/Freight	252	204
Travel & Accommodation	-	34
Volunteer Costs	553	560
	121,876	102,016
Refugee Activities Surplus/(Deficit)	(43,957)	(34,758)