

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Performance Report

**For the year ended
30 June 2021**

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**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Entity Information

**For the year ended
30 June 2021**

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

Entity's Purpose or Mission:

ASST has a vision for a New Zealand where asylum seekers are welcomed, supported and thriving.

Practical support is provided by:

- Emergency housing in our 16 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 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 up to eleven with a Chair, Vice Chair, Secretary and Treasurer. The Board meets at least 10 times a year.

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.

Operational Structure:

ASST operations are managed by our General Manager, who manages the other staff. Volunteers are also taken on as and when required.

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Entity Information

**For the year ended
30 June 2021**

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 increasing our profile, with a view to attracting 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.

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. 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.

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 www.asst.org.nz https://www.facebook.com/ARCI.NZ

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Service Performance

For the year ended
30 June 2021

Description of the Entity's Outcomes:

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 asylum seekers and convention refugees by helping them to begin their new lives with practical support, advice and advocacy.

Description and Quantification of Entity's Outputs (We have changed Database and way of recording data):

	Period YE June 2020						
	Hostel	Family Units	Community	Total			
Emergency Accommodation							
• Adults	32	6	168	206			
• Children 0-5 years	1	3	22	26			
• Children 5-12 years	1	3	51	55			
• Children 13-18 years	2	3	35	40			
Resettlement Support							
• Adults	12	28	78	118			
• Children 0-5 years	0	4	15	19			
• Children 5-12 years	0	3	22	25			
• Children 13-18 years	2	8	18	28			
Referrals to networks and other services	32	12	93	137			
Advocacy Support (excl. accommodation)	84	34	228	346			
	Period YE June 2021 (new database introduced)						
Unique Clients Supported	393			13			
Top 6 Nationalities	China (55)	India (48)	Sri Lanka (46)	Afghanistan (36)	Pakistan (27)	Syria (25)	
Number of Activities Done	6680						
Top 6 Activities	Food Parcel (2021)	WINZ (811)	Housing (728)	Community Engagement (567)	Immigration (558)	Check In (364)	

Additional Information:

The above table represents number of people assisted and the type of work done during the year ended 30 June 2021. We have formed strong networks with other organisations so as to ensure no duplicate services are provided. We have seen an increase in capacity and service delivery with the hiring of more client-facing staff members. We have 1 FTE admin/advocacy staff and 4.5 FTE Client-facing staff. This has meant we have been able to do more work with more people

We have permission from our clients to share the following:

"Thank you so much for all of your help. I feel so much lighter whenever I come and see you because I feel I have hope and I'm not alone in this"

"I just received the Domestic student approval letters for my 3 children. And I had forwarded it to their schools. Thanks a lot for your kindness and assistance. God bless you"

"My kids are excited for Wednesday because they know that's the day the good food comes"

"Honestly I can not find any word to say thank you! Yup you save my family life (Thank you so much)"

"Honestly, thank you so much for bringing me here. This is the happiest I have felt in a long time" - in regards to a community engagement outing at the America's Cup finale

Auckland Refugee Council Incorporated (T/A Asylum Seekers Support Trust)

Independent auditor's report to the Members

Report on the Performance Report

Opinions

We have audited the performance report of Auckland Refugee Council Incorporated (T/A Asylum Seekers Support Trust) (the trust), which comprises the the statement of financial position as at 30 June 2021, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2021, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report gives a true and fair view of:
 - i) the entity information for the year then ended;
 - ii) the service performance for the year then ended; and
 - iii) the financial position of Auckland Refugee Council Incorporated (T/A Asylum Seekers Support Trust) as at 30 June 2021 and of its financial performance, and cash flows for the year then ended.

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

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

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the entity.

ACCOUNTANTS & ADVISORS

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Auckland 1010, New Zealand
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Auckland 1143, New Zealand
Telephone: +64 9 366 5000
williambuck.co.nz

William Buck Audit (NZ) Limited

Responsibilities of the Committee for the Performance Report

The Committee is responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation of a performance report on behalf of the entity that gives a true and fair view, which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Committee determines 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 is responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

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

Restriction on Distribution and Use

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

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

William Buck Audit (NZ) Limited

Auckland
22 September 2021

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Financial Performance

For the year ended
30 June 2021


	Note	2021 \$	2020 \$
Revenue			
Rent		120,760	119,107
Grants	4	309,726	244,648
Membership fees		565	87
Donations		36,642	24,143
Fundraising Income		25,227	1,761
Sundry income		2,210	985
Interest Income		3,092	6,029
Total Revenue		498,222	396,759
Expenses			
Accounting/Auditors Fees		4,116	4,065
Bank Fees		174	227
Community Engagement		4,955	7,117
Depreciation		5,342	2,678
Emergency Support		34,587	35,699
Fundraising		6,935	844
General Expenses		3,056	3,696
Insurance		1,520	1,527
Power and Gas		11,012	11,654
Meeting Expenses		528	621
Mileage and Motor Vehicle Costs		10,443	8,401
Printing, Stationery and Postage		780	1,242
Rent and Rates		67,304	60,768
Repairs and Maintenance		11,678	9,086
Salaries		324,958	206,269
Small Assets		2,047	3,259
Training and Supervision		5,867	978
Technical Support		2,073	1,613
Telephone and Internet		6,337	5,374
Volunteer Expenses		149	206
Total Expenses		503,861	365,324
Surplus/(Deficit) for the Year		-5,639	31,435

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Financial Position

As at
30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current Assets			
Cash and Bank	1	58,073	36,311
Accounts Receivable and Prepayments		1,150	-
GST Receivable		145	-7,031
Bonds Paid		3,310	4,360
Small Loans		2,004	2,000
Prepayments		386	-
Microfinance Funds		13,319	5,772
Term Deposits	2	100,000	240,000
Total Current Assets		178,387	281,413
Non-Current Assets			
Property, Plant and Equipment	3	15,274	19,772
Total Non-Current Assets		15,274	19,772
Total Assets		193,661	301,184
Liabilities			
Current Liabilities			
Accounts Payable and Accruals		28,737	19,216
Money Received on Behalf		225	5,061
Grants Received in Advance		34,160	140,630
Total Current Liabilities		63,122	164,906
Total Liabilities		63,122	164,906
Total Assets less Total Liabilities (Net Assets)		130,539	136,278
Accumulated Funds			
Accumulated Surpluses or (Deficits)		130,539	136,278
Total Accumulated Funds		130,539	136,278

Treasurer 
Date 17 September 2021

Executive Officer 
Date 17 September 2021

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Changes in Equity

For the year ended
30 June 2021

	Note	2021 \$	2020 \$
Equity			
Equity at Start of Period		136,178	104,843
Net Surplus/(Deficit) for the Period		(5,639)	31,335
Total Equity		<u>130,539</u>	<u>136,178</u>

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Cash Flows

For the year ended
30 June 2021

	2021	2020
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	63,644	26,975
Grants received	203,256	332,948
Receipts from providing goods or services	120,760	119,107
Interest, dividends and other investment receipts	3,092	6,029
Net GST	(7,356)	8,325
Cash was applied to:		
Payments to suppliers and employees	488,787	355,607
Net Cash Flows from Operating Activities	(105,391)	137,777
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	845	17,766
Money Received on Behalf of Clients	12,003	(402)
Net Cash Flows from Investing and Financing Activities	(12,847)	(17,364)
Net Increase / (Decrease) in Cash	(118,238)	120,413
Opening Cash	276,311	155,898
Closing Cash	158,073	276,311
This is represented by:		
Bank Accounts and Cash	58,073	36,311
Term Deposits	100,000	240,000

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust)

Statement of Accounting Policies

For the year ended
30 June 2021

Reporting Entity

This is the performance report of Auckland Refugee Council Incorporated (Trading as Asylum Seekers 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 Seekers 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 Seekers 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)

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

For the year ended
30 June 2021

	2021	2020		
Note 1: Cash and Bank				
This is the performance report of Auckland Refugee Council Incorporated (Trading as Asylum Seekers 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 .				
Petty Cash	138	199		
ASB Bank Account	57,935	36,112		
	58,073	36,311		
Note 2: Term Deposits				
ASB Deposit Account	100,000	240,000		
	100,000	240,000		
Note 3: Property, Plant and Equipment				
2021	Cost	Depreciation	Accumulated Depr.	Net Book Value
Hostel Furniture and Chattels	11,039	1,189	5,932	5,107
Transition Units Furniture	2,531	285	1,391	1,140
Vehicles and Trailers	14,543	3,869	5,516	9,027
Office Equipment	0	-	-	-
	28,113	5,342	12,839	15,274
2020	Cost	Depreciation	Accumulated Depr.	Net Book Value
Hostel Furniture and Chattels	10,193	707	4,735	5,458
Transition Units Furniture	2,531	324	1,107	1,425
Vehicles and Trailers	14,543	1,648	1,648	12,896
Office Equipment	-	-	-	-
	27,267	2,679	7,490	19,779
Additions for the year were:	Additions			
Hostel Furniture and Chattels	845			
Transition Units Furniture	-			
Office Equipment	-			
	845			
Note 4: Grants Income				
NZ Lottery Grants Board	30,000	20,000		
Catholic Caring Foundation	10,000	15,000		
Auckland City Council	10,000	11,250		
MSD Food Security	15,000	-		
Foundation North Trust (ASB Community Trust)	81,000	81,510		
Ethnic Communities	61,000	-		
JR McKenzie Trust	74,733	78,747		
The Trust Community Foundation	-	4,720		
Lush Charity Pot	-	10,600		
Sir John Logan Campbell Residuary Estate	-	3,000		
The Funding Network	19,660	8,213		
Auckland Airport	8,333	-		
Other Grants		11,609		
	309,726	244,649		
Note 5: Financial Commitments				
Rent and lease commitments - up to 12 months	-	-		
Rent and lease commitments - 1 to 5 years	-	-		
	-	-		

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

**For the year ended
30 June 2021**

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).

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

**For the year ended
30 June 2021**

Note 10: Refugee Activities

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

	2021	2020
Income		
Rent - Transition Units	58,510	48,018
Rent - Hostel	35,572	36,832
Rent - Houses	26,735	32,140
Donations	36,642	24,143
Fundraising	25,227	1,761
Grants	224,726	159,648
	407,412	302,542
Less Expenses		
Depreciation	6,935	2,678
Direct Emergency Support	34,587	33,556
Fundraising Costs	6,935	
Insurance	1,520	1,527
Mileage and Motor Vehicle Costs	10,443	8,401
Power & Gas	11,012	11,654
Printing, Stationary & Postage	580	1,242
Rent & Rates	66,334	60,768
Repairs & Maintenance	11,678	9,086
Salaries	244,958	141,269
Security	-	1,193
Small Assets	2,047	3,259
Staff Training Expenses	1,410	978
Staff Supervision	3,309	950
Staff Wellbeing	1,148	
Social Engagement Costs	4,955	-
Telephone and Internet	5,737	5,374
Transport / Courier / Freight	-	339
Travel & Accommodation	-	26
Volunteer Costs	149	206
	413,736	282,506
Refugee Activities Surplus/(Deficit)	(6,324)	20,036