

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

**Performance Report**

**For the year ended  
30 June 2023**

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

**Entity Information**

**For the year ended  
30 June 2023**

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

**Entity's Purpose or Mission:**

ASST has a vision for a New Zealand where refugees and people seeking asylum are welcomed, supported and thriving and their rights are respected.

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 workers and support staff 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  
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**Entity Information**

**For the year ended  
30 June 2023**

**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**

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

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

## Statement of Service Performance

For the year ended  
30 June 2023

### 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:

	Period YE June 2023							
<b>Unique Clients Supported</b>	1,358							
<b>Top 6 Nationalities</b>	India (244)	China (204)	Malaysia (165)	Sri Lanka (119)	Pakistan (69)	Afghanistan (56)		
<b>Number of Activities Done</b>	11,215							
<b>Top 6 Activities</b>	Food Parcel (6,837)	Immigration (825)	WINZ (662)	Check In (566)	Housing (462)	Material Aid (351)		
	Period YE June 2022							
<b>Unique Clients Supported</b>	525							
<b>Top 6 Nationalities</b>	China (78)	India (59)	Sri Lanka (63)	Afghanistan (44)	Pakistan (33)	Syria (43)		
<b>Number of Activities Done</b>	8,212							
<b>Top 6 Activities</b>	Food Parcel (3,975)	Check In (703)	WINZ (632)	Immigration (522)	Housing (368)	Material Aid (280)		

### Additional Information:

The above table represents number of people assisted and the type of work done during the year ended 30 June 2022. 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 1.2 FTE admin/advocacy staff and 3.8 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**  
**(Trading as Asylum Seekers Support Trust)**

**Statement of Financial Performance**

For the year ended  
30 June 2023

	Note	2023 \$	2022 \$
<b>Revenue</b>			
Rent		89,703	89,435
Grants	4	374,314	633,802
Membership fees		152	104
Donations		14,844	20,672
Fundraising Income		4,332	12,937
Sundry income		6,929	550
Interest Income		9,010	2,845
<b>Total Revenue</b>		<b>499,284</b>	<b>760,345</b>
<b>Expenses</b>			
ACC		1,200	1,958
Advertising		619	290
Accounting/Auditors Fees		3,521	4,052
Bank Fees		116	222
Begana		-	30,000
Community Engagement		3,057	10,018
Contractors		22,330	-
Depreciation		4,853	4,926
Emergency Support		22,096	131,451
Fundraising		880	3,309
General Expenses		8,210	5,401
Insurance		2,859	1,610
Legal Fees		4,370	-
Power and Gas		10,429	9,813
Meeting Expenses		1,775	370
Mileage and Motor Vehicle Costs		15,302	16,506
Printing, Stationery and Postage		1,376	712
Rent and Rates		43,113	44,954
Repairs and Maintenance		4,919	3,900
Salaries		340,906	464,075
Small Assets		872	8,389
Training and Supervision		6,925	7,310
Travel and Accommodation		887	389
Technical Support		1,419	2,064
Telephone and Internet		4,541	5,019
Volunteer Expenses		307	928
<b>Total Expenses</b>		<b>506,880</b>	<b>757,667</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(7,596)</b>	<b>2,678</b>

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

**Statement of Financial Position**

As at  
30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Bank	1	91,616	71,025
Accounts Receivable and Prepayments		209	7,109
GST Receivable		74	6,598
Bonds Paid		1,970	2,170
Microfinance Funds		8,911	13,767
Term Deposits	2	250,000	200,000
<b>Total Current Assets</b>		<b>352,780</b>	<b>300,669</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	17,843	22,696
Shares		2,000	2,000
<b>Total Non-Current Assets</b>		<b>19,843</b>	<b>24,696</b>
<b>Total Assets</b>		<b>372,623</b>	<b>325,365</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable and Accruals		48,473	45,271
Holiday Pay		-	8,892
Money Received on Behalf		15	441
Grants Received in Advance		198,515	137,545
<b>Total Current Liabilities</b>		<b>247,003</b>	<b>192,149</b>
<b>Total Liabilities</b>		<b>247,003</b>	<b>192,149</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>125,620</b>	<b>133,216</b>
<b>Accumulated Funds</b>			
Accumulated Surpluses or (Deficits)		125,620	133,216
<b>Total Accumulated Funds</b>		<b>125,620</b>	<b>133,216</b>

Treasurer



Date 16 May 2024

Executive Officer



Date 16 May 2024

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

**Statement of Changes in Equity**

For the year ended  
30 June 2023

	Note	2023 \$	2022 \$
<b>Equity</b>			
Equity at Start of Period		133,216	130,539
Net Surplus/(Deficit) for the Period		(7,596)	2,678
<b>Total Equity</b>		<b>125,620</b>	<b>133,216</b>

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

**Statement of Cash Flows**

For the year ended  
30 June 2023

	2023	2022
	\$	\$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	26,257	35,262
Grants received	374,314	633,802
Receipts from providing goods or services	89,703	89,435
Interest, dividends and other investment receipts	9,010	2,845
Net GST	5,684	(7,179)
<b>Cash was applied to:</b>		
Payments to suppliers and employees	434,349	628,082
<b>Net Cash Flows from Operating Activities</b>	<b>70,618</b>	<b>126,084</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	-	12,344
Money Received on Behalf of Clients	(8)	788
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>8</b>	<b>(13,132)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>70,626</b>	<b>112,952</b>
<b>Opening Cash</b>	271,025	158,073
<b>Closing Cash</b>	341,651	271,025
Bank Accounts and Cash	91,616	71,025
Term Deposits	250,000	200,000
	341,616	271,025



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

## **Statement of Accounting Policies**

**For the year ended  
30 June 2023**

### **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**

<b>Asset Class</b>	<b>Deprn Rate</b>	<b>Deprn Method</b>
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 2023

		2023	2022	
<b>Note 1: Cash and Bank</b>				
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	20	55	
	ASB Bank Account	91,596	70,970	
		<b>91,616</b>	<b>71,025</b>	
<b>Note 2: Term Deposits</b>				
	ASB Deposit Account	250,000	200,000	
		<b>250,000</b>	<b>200,000</b>	
<b>Note 3: Property, Plant and Equipment</b>				
2023	Cost	Depreciation	Accumulated Depr.	Net Book Value
Hostel Furniture and Chattels	17,038	1,108	8,236	8,802
Transition Units Furniture	2,531	182	1,802	729
Vehicles and Trailers	20,891	3,562	12,580	8,311
Office Equipment	-	-	-	-
	<b>40,460</b>	<b>4,853</b>	<b>22,617</b>	<b>17,843</b>
2022	Cost	Depreciation	Accumulated Depr.	Net Book Value
Hostel Furniture and Chattels	17,038	1,196	7,127	9,911
Transition Units Furniture	2,531	228	1,619	912
Vehicles and Trailers	20,891	3,502	9,018	11,873
Office Equipment	-	-	-	-
	<b>40,460</b>	<b>4,926</b>	<b>17,765</b>	<b>22,696</b>
Additions for the year were:	Additions			
Hostel Furniture and Chattels	-			
Transition Units Furniture	-			
Vehicles and Trailers	-			
	-			
<b>Note 4: Grants Income</b>				
		2023	2022	
	NZ Lottery Grants Board	22,500	125,000	
	Catholic Caring Foundation	10,000	15,000	
	Auckland City Council	749	17,500	
	MSD Food Security	-	15000	
	Foundation North Trust (ASB Community Trust)	99,000	103,250	
	Ethnic Communities	30,000	69000	
	JR McKenzie Trust	118,165	95,870	
	The Trust Community Foundation	-	2,660	
	CAPRS	-	10,000	
	Ministry of Social Development	49,000	178,000	
	COGS	3,500	-	
	Westfield	5,000	-	
	Cathro	30,000	-	
Date	16 May 2024	Date	16 May 2024	
		6,400	2,522	
		<b>-</b>	<b>633,802</b>	
<b>Note 5: Financial Commitments</b>				
	Rent and lease commitments - up to 12 months	9,240	9,240	
	Rent and lease commitments - 1 to 5 years	-	-	
		<b>9,240</b>	<b>9,240</b>	

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

**Notes to the Performance Report**

**For the year ended  
30 June 2023**

**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 2023

**Note 10: Refugee Activities**

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

	2023	2022
<b>Income</b>		
Rent - Hostel	29,965	29,965
Rent - Houses	59,470	59,470
Donations	14,844	20,683
Fundraising	4,332	12,937
Grants	289,314	548,802
	<b>397,925</b>	<b>671,836</b>
<b>Less Expenses</b>		
Depreciation	4,853	3,309
Direct Emergency Support	22,096	141,499
Fundraising Costs	880	3,309
Insurance	2,859	1,610
Mileage and Motor Vehicle Costs	15,302	16,506
Power & Gas	10,429	9,813
Printing, Stationary & Postage	1,176	512
Rent & Rates	42,143	40,064
Repairs & Maintenance	4,919	3,900
Salaries	269,400	375,183
Small Assets	872	8,389
Staff Training Expenses	1,710	1,972
Staff Supervision	2,627	3,870
Staff Wellbeing	2,588	1,848
Social Engagement Costs	1,693	2,377
Telephone and Internet	3,941	4,419
Volunteer Costs	307	928
	<b>387,795</b>	<b>619,517</b>
<b>Refugee Activities Surplus/(Deficit)</b>	<b>10,130</b>	<b>52,320</b>

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

Independent auditor's report to the Trustees

### Report on the Performance Report

#### Opinion

We have audited the performance report of Auckland Refugee Council Incorporated (T/A Asylum Seekers Support Trust) (the entity), which comprises the statement of financial position as at 30 June 2023, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2023, 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:
    - the entity information for the year then ended
    - the service performance for the year then ended
    - the financial position of Auckland Refugee Council Incorporated (T/A Asylum Seekers Support Trust) as at 30 June 2023 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.

#### Basis of Opinion

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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (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 auditor we have no relationship with, or interests in, the entity.

## **Responsibilities of the Trustees for the Performance Report**

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select what and how to report its service performance
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 entity information, financial statements and service performance information, including the disclosures, and whether the entity information, financial statements and service performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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



**William Buck Audit (NZ) Limited**

Auckland  
24 May 2024