

Auckland Refugee Council Incorporated

Performance Report

For the year ended
30 June 2024

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Auckland Refugee Council Incorporated

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
30 June 2024

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

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

Entity Information

"Who are we?", "Why do we exist?"

For the year ended

30 June 2024

Main Sources of the Entity's Cash and Resources:*

ASST receives its income mainly from grants and donations, and recently we have received considerable funding from Immigration New Zealand. 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.

Additional Information*

none

Contact details

Physical Address:	Flat 3 4 Warnock Street Grey Lynn Auckland 1021
Postal Address:	PO Box 78024, Grey Lynn, Auckland, 1245
Phone/Fax:	(09) 378 7434
Email/Website:	info@asst.org.nz www.asst.org.nz
	ARCI.NZ

Auckland Refugee Council Incorporated
Statement of Service Performance
"What did we do?", When did we do it?"
For the year ended
30 June 2024

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.

		Actual This Year		Actual Last Year
Description and Quantification of Entity’s Outputs:				
Unique Clients Supported		1488		1358
Top 6 Nationalities	India	(345)		India (244)
	China	(264)		China (204)
	Malaysia	(227)		Malaysia (165)
	Sri Lanka	(201)		Sri Lanka (119)
	Pakistan	(99)		Pakistan (69)
	Afghanistan	(89)		Afghanistan (56)
Number of Activities Done		18635		11215
Top 6 Activities	Food Parcel (7036)			Food Parcel (6,837)
	Check In (2810)			Immigration (825)
	WINZ (1811)			WINZ (662)
	Immigration (1390)			Check In (566)
	Community Engagement (933)			Housing (462)
	Material Aid (694)			Material Aid (351)

Additional Output Measures:
none

Additional Information:

The above table represents number of people assisted and the type of work done during the year ended 30 June 2024. 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. This has meant we have been able to do more work with more people

We have permission from our clients to share the following:

"my case has passed, and I'm glad to tell you the news. Since I came to New Zealand, I have been lucky to meet you and have been receiving your help until now, and my gratitude to you cannot be expressed in words.

It was your help that gave me a chance to live a new life. I once again express my gratitude to everyone in the office."

"Asylum seekers is the only NGO that truly understands and empathizes with the experience of being a refugee. The support and care they provide brings tears to my eyes when I think about how my life would be a disaster if I hadn't found this organization"

"Good Morning Ma'am, I hope you are good...just wanted to say thanks as whatever we are achieving and will achieve in future is because of you...U laid the foundation for our right way to success U provided us with such great people....we will always remember your efforts.. we are extremely thankful to you..."

Auckland Refugee Council Incorporated

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

30 June 2024

	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Donations, fundraising and other similar revenue*		22,763	19,176
Fees, subscriptions and other revenue from members*		88	152
Revenue from providing goods or services*	1	997,297	464,017
Interest, dividends and other investment revenue*	1	29,710	9,010
Other revenue		9,950	6,929
Total Revenue*		1,059,808	499,284
Expenses			
Expenses related to public fundraising*		-	880
Volunteer and employee related costs*	2	540,826	363,227
Costs related to providing goods or services*	2	159,029	121,704
Other expenses	2	14,010	21,069
Total Expenses*		713,865	506,880
Surplus/(Deficit) for the Year*		345,943	(7,596)

The accompanying notes form part of this Performance Report and should be read in conjunction with the Auditor's report

Auckland Refugee Council Incorporated


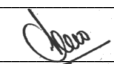
Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 June 2024

	Note	Actual* This Year \$	Actual* Last Year \$
Assets			
Current Assets			
Bank accounts and cash*	3	65,017	93,061
Debtors and prepayments*		2,200	2,179
Other current assets	3	694,771	258,985
Total Current Assets		761,988	354,225
Non-Current Assets			
Property, plant and equipment*	4	62,616	17,843
Investments*		-	2,000
Total Non-Current Assets		62,616	19,843
Total Assets*		824,604	374,068
Liabilities			
Current Liabilities			
Creditors and accrued expenses*		6,623	6,813
Employee costs payable*	3	88,297	43,105
Unused donations and grants with conditions*	3	245,300	198,515
Other current liabilities		12,821	15
Total Current Liabilities		353,041	248,448
Non-Current Liabilities			
Loans*		-	-
Other non-current liabilities		-	-
Total Non-Current liabilities		-	-
Total Liabilities*		353,041	248,448
Total Assets less Total Liabilities (Net Assets) *		471,563	125,620
Accumulated Funds			
Capital contributed by owners or members*		-	-
Accumulated surpluses or (deficits)*	5	471,563	125,620
Reserves*		-	-
Total Accumulated Funds*		471,563	125,620

This performance report has been approved by the Trustees, for and on behalf of Auckland Refugee Council Incorporated:

Date	12/11/2024	12.11.24
Signature		
Name	Bernard S. Noh	Baptist Lobo
Position	President	Treasurer

The accompanying notes form part of this Performance Report and should be read in conjunction with the Auditor's report

Auckland Refugee Council Incorporated

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended

30 June 2024

	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts *	22,763	26,257
Fees, subscriptions and other receipts from members *	88	-
Receipts from providing goods or services *	1,044,082	464,017
Interest, dividends and other investment receipts *	29,710	9,010
Other revenue	9,950	-
Net GST	(2,194)	5,684
Cash was applied to:		
Payments to suppliers and employees *	649,576	432,993
Net Cash Flows from Operating Activities*	454,823	71,975
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Receipts from the sale of investments *	2,000	-
Money received on behalf of clients	6,408	8
Cash was applied to:		
Payments to acquire property, plant and equipment *	51,275	-
Payment for additional term deposits	440,000	50,000
Net Cash Flows from Investing and Financing Activities*	(482,867)	(49,992)
Net Increase / (Decrease) in Cash*	(28,044)	21,983
Opening Cash*	93,061	71,078
Closing Cash*	65,017	93,061
This is represented by:		
Bank Accounts and Cash *	65,017	93,061

The accompanying notes form part of this Performance Report and should be read in conjunction with the Auditor's report

Auckland Refugee Council Incorporated

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 June 2024

Basis of Preparation*

Auckland Refugee Council Incorporated 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 \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)*

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

Income Tax

Auckland Refugee Council Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Property, Plant and Equipment

Property, Plant and Equipment are included at cost less accumulated depreciation. The depreciation method used is diminishing value. Depreciation rates were as follows:

Furniture % fixtures - Holly St 20%

Furniture and Fixtures - Hostel 20%

Vehicles and Trailers - 30%

Receivables

Receivables are stated at their estimated realisable value.

Operating expenses

Operating expenses are recognised in statement of financial performance upon utilisation of service or at the date of their origin.

Revenue

Grants and donations received which have specific conditions of use, where there is a contractual right of return to the owner of the unspent monies, are recognised as revenue when the specific conditions are satisfied. All other grants, donations and fundraising income are recognised as revenue on receipt.

Tier 2 PBE Accounting Standards Applied (if any)*

No Tier 2 PBE Accounting Standards Applied.

Changes in Accounting Policies*

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

Auckland Refugee Council Incorporated
Notes to the Performance Report
For the year ended
30 June 2024

Note 1 : Analysis of Revenue

		This Year	Last Year
Revenue Item	Analysis	\$	\$
Revenue from providing goods or services	Revenue from grants or contracts for service with central government, local government and non-governmental agencies	905,567	374,314
	Residential rents	91,730	89,703
	Total	997,297	464,017
		This Year	Last Year
Revenue Item	Analysis	\$	\$
Interest, dividends and other investment revenue	Interest	29,710	9,010
	Total	29,710	9,010

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	504,423	340,906
	ACC levies	704	1,199
	Volunteer costs	359	307
	Staff supervision	3,939	2,627
	Staff wellbeing	1,881	2,588
	Contractors	29,520	15,600
	Total	540,826	363,227

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Client Services	8,527	2,916
	Client Direct Costs - Belong	21,233	-
	Food Grants	8,700	17,280
	Food Grants B	1,300	1,900
	Social Engagement	5,830	1,693
	Xmas gifts	-431	-
	Meeting Costs	972	1,775
	Insurance	3,757	2,859
	Advertising	673	619
	Residential Rents Paid	40,064	40,834
	Power	11,895	10,429
	Mileage & Motor Vehicle Costs	15,947	15,302
	Small Assets	719	872
	Printing & Stationery	1,728	1,376
	OHM Costs	-	1,363
	Rent for Office	5,037	970
	Cabin rent	-	1,308
	Repairs and Maintenance Accomodation	5,071	4,919
	Mentoring	1,538	6,730
	Telephone & Internet	5,182	4,541
	Software and Computer Costs	2,303	1,419
	National Voice Expenses	14,719	-
	Staff & Board Training	3,532	1,710
	Travel and Accomodation	733	887
	Total	159,029	121,704

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Audit fees	5,121	3,521
	Bank fees	214	116
	Depreciation	6,502	4,853
	General expenses	2,173	8,210
	Legal fees	-	4,369
	Total	14,010	21,069

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year	Last Year
		\$	\$
Bank accounts and cash	ASB bank account	65,017	93,040
	Petty Cash	-	21
			-
	Total	65,017	93,061

Asset Item	Analysis	This Year	Last Year
		\$	\$
Other current assets	Short term deposits	690,000	250,000
	GST	2,268	74
	Microfinance funds	2,503	8,911
	Total	694,771	258,985

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 3 : Analysis of Assets and Liabilities

		This Year	Last Year
		\$	\$
Employee costs payable	Wages and salaries earned but not yet paid	14,801	5,628
	PAYE owing	17,492	-
	Holiday pay accrual	54,804	36,277
	Accrued ACC	1,200	1,200
Total		88,297	43,105

		This Year	Last Year
		\$	\$
Unused donations and grants with conditions	Income in advance (grants)	245,300	198,515
Total		245,300	198,515

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 4 : Property, Plant and Equipment

This Year					
	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Asset Class*					
Hostel furniture and chattels	8,802	2,762	-	1,437	10,127
Transition units furniture	730	-	-	146	584
Vehicles and trailers	8,311	48,513	-	4,919	51,905
Total	17,843	51,275	-	6,502	62,616

Last Year					
	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Asset Class*					
Hostel furniture and chattels	9,911	-	-	1,109	8,802
Transition units furniture	912	-	-	182	730
Vehicles and trailers	11,873	-	-	3,562	8,311
Total	22,696	-	-	4,853	17,843

Significant Donated Assets Recorded - Source and Date of Valuation*

There were no significant donated assets.

Significant Donated Assets - Not Recorded*

There were no significant donated assets not recorded during this year.

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	125,620	-	125,620
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		345,943		345,943
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	471,563	-	471,563

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	133,216	-	133,216
Capital contributed by owners or members*				-
Capital returned to owners or members*				-
Surplus/(Deficit)*		(7,596)		(7,596)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	125,620	-	125,620

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)
However, there is rent commitments - up to 12 months \$40,064 (2023: \$40,834).

Contingent Liabilities and Guarantees

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

Auckland Refugee Council Incorporated

Notes to the Performance Report

For the year ended
30 June 2024

Note 7: Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 8: Events After the Balance Date*

In the November 2024 Board meeting, a resolution for a change of legal structure from Incorporated Society to Charitable Trust was passed unanimously. The current entity namely Auckland Refugee Council Incorporated (ARCI) which is a charity registered and an incorporated society will be legally dissolved and deregistered. Then a new charity will be formed and registered as a charitable trust so that ARCI can continue as going concern. The operations of the entity as a charitable trust will continue as usual as a going concern. (Last Year Nil)

Note 9: Ability to Continue Operating*

The entity will continue to operate for the foreseeable future.

Note 10: Comparatives

Where appropriate, prior year comparatives have been reclassified to make disclosure consistent to current year.

INDEPENDENT AUDITOR'S REPORT

To the Members of Auckland Refugee Council Incorporated

Opinion

We have audited the performance report of Auckland Refugee Council Incorporated (the Society) on pages 1 to 15, 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 2024, the statement of financial position as at 30 June 2024, 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 performance report on pages 1 to 15 presents fairly, in all material respects:
 - the entity information for the year ended 30 June 2024;
 - the service performance for the year then ended; and
 - the financial position of Auckland Refugee Council Incorporated as at 30 June 2024, and its financial performance, and cash flows for the year then ended

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

Basis for 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 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 these 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 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)*, 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.

Other Matter

The performance report of Auckland Refugee Council Incorporated for the year ended 30 June 2023 was audited by another auditor who expressed an unqualified opinion on those statements on 24 May 2024.

Information Other Than the Performance Report and Auditor's Report

The Executive Committee is responsible for the other information. Our opinion on the performance report does not cover the other information included in the annual report and we do not and will not express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

In connection with our audit of the performance report, if other information is included in the annual report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Executive Committee for the Performance Report

The Executive Committee is responsible on behalf of the Society 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 and fair presentation of the performance report 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 in New Zealand by the New Zealand Accounting Standards Board; and

- c.) for such internal control as the Executive Committee determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Committee is responsible on behalf of the Society for assessing the Society'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 Executive 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 Performance Report

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 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 Society'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 those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society'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 financial statements 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 Society 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 those charged with governance 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.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

BK Audit

BK Audit Limited

Auckland, New Zealand

14 November 2024