



## **RESULTS BASED ACCOUNTABILITY REPORT**

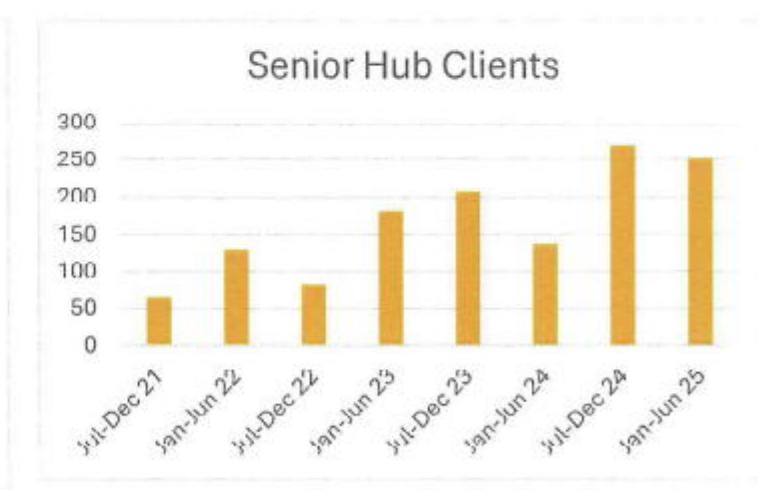
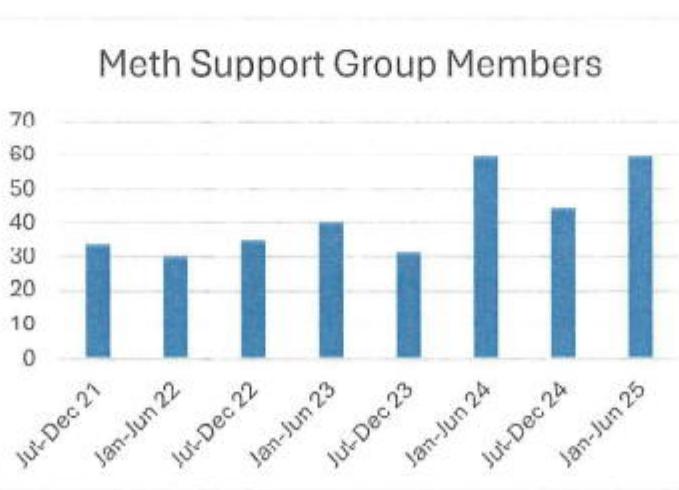
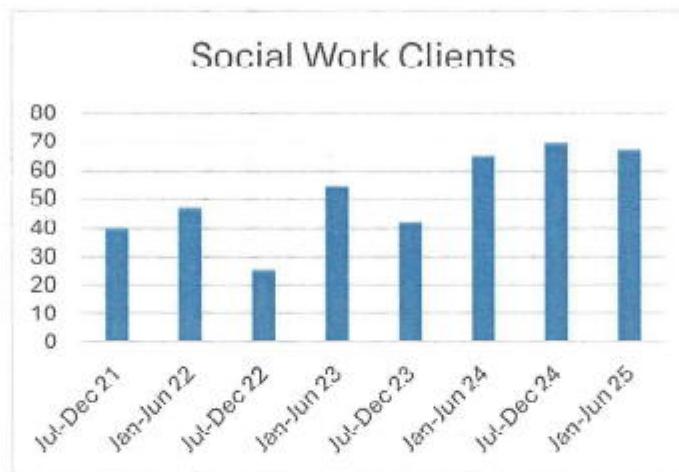
**1 July 2024 to 30 June 2025**

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report



## Manchester House

### Services at a glance - 31 December 2024 to 30 June 2025



**Manchester House Social Services**  
**Results Based Accountability Narrative Reporting**  
**December 2024 to 30 June 2025**

Describe the key factors impacting on the performance measures.

**General**

Manchester house has continued to provide much needed assistance to our community over the period.

**Grants**

Manchester house has been successful in obtaining a few multiyear grants which will enable us to continue to provide much needed services to our community.

**Resignations/Replacements**

A replacement for the EM role (Ann's) role is about to be readvertised as there were no suitable applicants in the first round of interviews.

The Family Support Role (Robyns role) will be advertised shortly. Manchester House will be looking for a qualified, registered, Social Worker/ Manager to fill this position. Robyn leaves on the 23<sup>rd</sup> of December.

**Counselling**

Our counselling team has remained busy over the period. Although we now have a full contingency of counsellors, we are still having to run a small waiting list as demand outstrips supply.

**Social Work**

Our Social Work clients dipped slightly in the last period due to one Social Worker being on sick leave for a month. Our Social Workers are still not back to our full contingency, so demand is still outstripping our ability to supply hence the reason why we are running a small waiting list for this service.

**Budgeting (Building Financial Capacity (BFC)-Budgeting)**

Our Financial Advisors have been busy over the last period. Although the figures have reduced overall this has been because one staff member went on maternity leave and her replacement is working less hours than her predecessor.

Advocacy for housing, with power companies and WINZ is increasing.

#### **Foodbank (includes Seniors Foodbank)**

##### **Foodbank**

There is an ever-increasing demand for food from our community. We have seen an 9% increase for food parcels over the last financial year from 580 food parcels to 632 which is an average of 53 food parcels a month.

The number of food contributions from the community has decreased as the cost-of-living bites and money becomes tighter. This will mean we will have to increase the amount of food we are buying to sustain our foodbank.

##### **Food recovery**

Manchester House food recovery relies heavily on our local community, supermarkets, the business community and our community garden.

The recovered food part of our business has increased by 25% over the last three years with over 8300 people collecting food from our Aorangi Street Hub this last financial year.

#### **Methamphetamine/Addictions Group**

The addictions group has continued to support people with addictions in the community. Currently we are seeing an increase in new members attending the group.

#### **Senior Hub**

The Senior Hub continues to offer lots of activities and exercise classes.

The exercise classes have been extremely successful with an increase in attendances of 25% over the last year. We currently offer 6 exercise sessions per week, including seated weights, and body balance

#### **Community Garden**

Our community garden has continued to provide much needed fresh produce for our sharing table. As the current garden shed is somewhat dilapidated, we are hoping to purchase and install a new one within the next couple of months.

Briefly describe any ideas or approaches you may have to improve or accelerate your performance.

We have been successful in obtaining a grant to increase counselling hours. These hours will specifically be used to assist Seniors. Seniors do not often ask for help so providing a counsellor based in our Senior Hub on a regular basis removes any barriers for Seniors to access this service.

Due to the increasing demand our financial advisor have changed the way they assist clients requesting food parcels. Routine appointments are no longer booked on Mondays as this day is the day there is the highest demand for food parcels. People requesting food parcels are referred to a financial advisor in the first instance to see if they can reduce clients reliance on food parcels.

Please provide a detailed explanation of any non-reporting or variances in reporting against the contract.

Is there anything else that you need to bring to our attention?

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).

**Golf Tournament**

Manchester House staff ran a very successful Golf Tournament in April 2025. The tournament was well supported by local businesses and the community and raised over \$9,000 which will go towards ongoing operational costs.



# Manchester House Social Services Data Template

| Performance Measures   | 01 Jul-31<br>Dec | 01 Jan-30<br>Jun | Total<br>01 Jul-<br>30 Jun |
|--|------------------|------------------|----------------------------|
| <b>How much: Quantity of effort</b>  |                  |                  |                            |
| Total # active clients (individuals)   | 532              | 485              |                            |
| # Meth Support Group Sessions delivered  | 25               | 24               | 49                         |
| # clients (individuals) who engage in the Meth support group   | 44               | 59               | 103                        |
| # clients who engage for budgeting support services in the reporting period  | 116              | 71               | 187                        |
| # budgeting support sessions delivered   | 475              | 384              | 859                        |
| # new counselling clients who receive intervention   | 45               | 70               | 115                        |
| # total counselling clients receiving intervention   | 103              | 105              | 208                        |
| # counselling sessions delivered   | 433              | 441              | 874                        |
| # clients who request emergency food parcels (denominator - A47)   | 319              | 336              | 655                        |
| <b># clients (seniors aged 65+) engaged in the Senior Leisure Centre</b>   | 269              | 250              | 519                        |
| # activities delivered to seniors  | 153              | 152              | 305                        |
| <b>How Well: Quality of effort</b>   |                  |                  |                            |
| # clients who answered the client satisfaction question in the survey (denominator)  | 265              | 311              | 576                        |
| # clients who were highly satisfied OR satisfied with the service and support they received (numerator)  | 233              | 271              | 504                        |
| <b>% clients who were highly satisfied OR satisfied with the service and support they received</b>   | 88%              | 87%              | 88%                        |
| <b>Better Off? Effect of effort</b>  |                  |                  |                            |
| # clients (Meth Group Support) who answered the 'learned new strategies' question in the survey (denominator)  | 15               | 15               | 30                         |
| # clients (Meth Group Support) who strongly agree OR agree they learnt new strategies to help manage their addiction (numerator)                       | 15               | 14               | 29                         |
| <b>% clients (Meth Group Support) who strongly agree OR agree they learnt new strategies to help manage their addiction (SK,S)</b>                     | 100%             | 93%              | 97%                        |
| # clients (Meth Group Support) who answered the 'support network' question in the survey (denominator)   | 15               | 15               | 30                         |
| # clients (Meth Group Support) who strongly agree OR agree they now have a positive support network as a result of engaging in the Group (numerator)   | 15               | 13               | 28                         |
| <b>% clients (Meth Group Support) who strongly agree OR agree they now have a positive support network as a result of engaging in the Group (AO,S)</b> | 100%             | 87%              | 93%                        |

|   |      |     |     |
|---|------|-----|-----|
| # clients who answered the survey (Meth Group Support) eligible to be counted for their participation in Meaningful activities since starting the Meth Support Group i.e. They have regularly attended group sessions in this reporting period. (denominator)   | 15   | 15  | 30  |
| # clients (Meth Group Support) who evidence/confirm their participation in meaningful activities - paid or unpaid since starting the Meth Support Group (numerator)   | 14   | 13  | 27  |
| <b>% clients (Meth Group Support) who engage in meaningful activities - paid or unpaid since starting the Meth Support Group (BC,O)</b>   | 93%  | 87% | 90% |
| # clients who answered the survey (Meth Group Support) eligible to be counted for their engagement with other services i.e. They have regularly attended group sessions in this reporting period (denominator)  | 15   | 15  | 30  |
| # clients (Meth Group Support) who evidence/confirm their engagement with other services to support and enhance their wellbeing to live a drug-free lifestyle (numerator) For example; Services or programmes that support Mental, emotional, physical, religious and/or cultural wellness. i.e. Doctors, parenting programmes, kapa haka, gyms, counselling, rehabilitation and detox etc. | 15   | 10  | 25  |
| <b>% clients (Meth Support Group) who engage with other services to support and enhance their wellbeing to live a drug free and healthy lifestyle (CC,O)</b>  | 100% | 67% | 83% |
| # clients (Budgeting support) who answered the 'budgeting skills' question in the survey (denominator)  | 80   | 97  | 177 |
| # clients who strongly agree/agree they learnt new skills and knowledge about budgeting and setting positive financial goals (numerator)  | 26   | 30  | 56  |
| <b>% clients who strongly agree/agree they learnt new skills and knowledge about budgeting and setting positive financial goals (SK,S)</b>  | 33%  | 31% | 32% |
| # clients (Budgeting support) who answered the 'personal finances' question in the survey (denominator)   | 80   | 97  | 177 |
| # clients who strongly agreed/agree they feel more confident to manage their personal finances as a result of budgeting support at Manchester House (numerator)   | 35   | 42  | 77  |
| <b>% clients who strongly agreed/agree they feel more confident to manage their personal finances as a result of budgeting support at Manchester House (AO,S)</b>   | 44%  | 43% | 44% |
| # clients (Budgeting support) that presented with debt on engaging with the service (denominator)   | 80   | 97  | 177 |
| # clients (Budgeting Support) who were able to decrease their debt as a result of engaging in the service (numerator)   | 25   | 29  | 54  |

|  |      |     |     |
|--|------|-----|-----|
| <b>% clients (Budgeting Support) who presented with debt, were able to decrease their debt as a result of engaging with Budgeting Support (CC,O)</b> | 31%  | 30% | 31% |
| # clients who requested and received an emergency food parcel (numerator)  | 308  | 324 | 632 |
| <b>% clients who received an emergency food parcel in the reporting period (CC,O)</b>  | 97%  | 96% | 96% |
| # clients (Seniors) who answered the 'connected' question in the survey (denominator)  | 120  | 26  | 146 |
| # clients (Seniors) who strongly agree/agree they feel more connected as a result of engaging in the Senior Leisure Centre activities (numerator)    | 120  | 24  | 144 |
| <b>% clients (Seniors) who strongly agree/agree they feel more connected as a result of engaging in the Senior Leisure Centre activities (AO,S)</b>  | 100% | 92% | 99% |

## Schedule 1

|   |                           |   |   |                                   |                                   |                             |                     |                                |
|---|---------------------------|---|---|-----------------------------------|-----------------------------------|-----------------------------|---------------------|--------------------------------|
| <b>Name of service, programme or initiative</b> |                           | Manchester House Social Services  |   |                                   |                                   |                             |                     |                                |
| <b>Funding Amount</b>                           |                           | \$60,000 per annum  |   |                                   |                                   |                             |                     |                                |
| <b>Term of contract</b>                         |                           | 3 years   |   |                                   |                                   |                             |                     |                                |
| <b>Direct Client/s</b>                          |                           | Individuals who receive support services from Manchester House  |   |                                   |                                   |                             |                     |                                |
| <b>Funded Activities and Goals</b>              |                           | <ul style="list-style-type: none"> <li>● Meth Support Group activities</li> <li>● Emergency Food Bank</li> <li>● Budgeting Support</li> <li>● Counselling</li> <li>● Senior Leisure Centre</li> </ul> |   |                                   |                                   |                             |                     |                                |
|   |                           |   |   |                                   |                                   |                             |                     |                                |
|   |                           | <b>QUANTITY<br/>OUTPUTS</b>   | <b>QUALITY<br/>OUTPUTS</b>  | <b>SKILLS &amp;<br/>KNOWLEDGE</b> | <b>ATTITUDE &amp;<br/>OPINION</b> | <b>BEHAVIOUR<br/>CHANGE</b> | <b>CIRC. CHANGE</b> | <b>POPULATION<br/>OUTCOMES</b> |
| <b>Service<br/>component</b>                    | <b>Direct<br/>Clients</b> | <b>How much</b>   | <b>How well</b>   | <b>Better Off</b>                 |                                   |                             |                     |                                |
| Social<br>Support<br>Services                   | Individuals               | Total # active<br>clients   | % clients <sup>i</sup> report<br>they are highly<br>satisfied/satisfied <sup>ii</sup><br>with the support<br>and service they<br>received |                                   |                                   |                             |                     |                                |
|   | Individuals<br>who        | Total #<br>attendees <sup>iii</sup> at  |   |                                   |                                   |                             |                     |                                |

|                      |  |   |  |  |  |  |   |   |
|----------------------|--|---|--|--|--|--|---|---|
|                      | engage in<br>Meth<br>Support<br>Group                          | Meth support<br>group   |  |  |  |  |   |   |
|                      |  | # Meth<br>support group<br>sessions<br>delivered                |  | #/% clients<br>who strongly<br>agree/agree <sup>iv</sup><br>they learnt<br>new<br>strategies <sup>v</sup> to<br>help manage<br>their addiction<br>as a result of<br>attending the<br>support group | #/% clients<br>who strongly<br>agree/agree<br>they now have<br>a positive<br>support<br>network as a<br>result of<br>engaging in<br>the<br>programme | #/% clients<br>who engage in<br>meaningful<br>activities -<br>paid or<br>unpaid, since<br>starting the<br>group<br>programme | #/% clients<br>who engage in<br>additional<br>support<br>services <sup>vi</sup> to<br>support their<br>wellbeing                                | <b>Hinengaro –<br/>We are<br/>lifelong<br/>learners</b> |
| Budgeting<br>Support | Individuals<br>who<br>engage in<br>the<br>budgeting<br>support | # clients who<br>engage for<br>budgeting<br>support<br>services |  | #/% clients<br>who strongly<br>agree/agree<br>they learnt<br>new skills and<br>knowledge<br>about<br>budgeting and<br>setting goals <sup>vii</sup>   | #/% clients<br>who strongly<br>agree/agree<br>they feel more<br>confident to<br>manage their<br>personal<br>finances                                 |  | #/% clients that<br>presented with<br>debt, who<br>were able to<br>decrease their<br>debt as a result<br>of engaging in<br>budgeting<br>support | <b>Hinengaro –<br/>We are<br/>lifelong<br/>learners</b> |

|                       |   |                                       |  |  |  |  |  |   |
|-----------------------|---|---------------------------------------|--|--|--|--|--|---|
|                       |   | # budgeting sessions delivered        |  |  |  |  |  |   |
| Counselling services  | Individuals who engage in counselling       | # clients who engage in counselling   |  |  |  |  |  |   |
|                       |   | # 1-1 counselling sessions delivered  |  |  |  |  |  |   |
| Emergency Food Bank   | Individuals who engage for foodbank support | # requests for emergency food parcels |  |  |  |  | #/% clients who receive emergency food parcels <sup>viii</sup> | <b>Whānau - We are actively engaged</b> |
| Senior Leisure Centre | Individuals – seniors aged 65+              | # clients (seniors)                   |  |  | #/% seniors who strongly agree/agree they feel more connected as a result of engaging in the Leisure |  |  | <b>Whānau - We are actively engaged</b> |

|  |  |                                   |  |  |                   |  |  |  |
|--|--|-----------------------------------|--|--|-------------------|--|--|--|
|  |  |                                   |  |  | Centre activities |  |  |  |
|  |  | # activities delivered to seniors |  |  |                   |  |  |  |

<sup>i</sup> Clients are individuals who engage in any programmes or services as outlined in this schedule

<sup>ii</sup> Note; 5point likert scale from highly dissatisfied to highly satisfied

<sup>iii</sup> Attendees = individuals who attend 1 or more sessions. Each individual is only counted once.

<sup>iv</sup> Note; 5point likert scale from strongly disagree to strongly agree

<sup>v</sup> Strategies = to be defined by the entity. Do they use a specific model or framework as part of their support group discussions?

<sup>vi</sup> Additional support services are linked to overall wellbeing, and awareness of the associated impacts of addiction on clients emotional and physical wellbeing.

<sup>vii</sup> Skills and knowledge topic linked to financial literacy. Example measure only. Other topics could include managing income, spending, managing debt, meeting basic needs etc.

<sup>viii</sup> Objective piece of data – it did or did not happen. Circumstance Change.



**Manchester House Social  
Services Society Inc.**

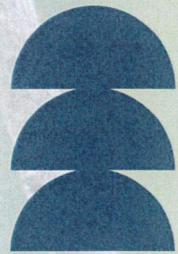
**52nd ANNUAL  
REPORT**

**2024-2025**





## OUR MISSION



### VISION

*Resilient individuals and families empowered to respond to change.*

### MISSION

*Manchester House provides support and services, to empower people with a sense of personal and social wellbeing, to confidently take their place in the community.*



# Thank you

## *Heartfelt Gratitude to Our Supporters*

*We extend our deepest thanks to all our funders, donors, and sponsors. Your support has been invaluable to our community.*

We would like to take this moment to sincerely express our gratitude to our amazing donors for their ongoing and generous contributions to our work within this community. Your support is essential as Manchester House strives to assist individuals and families during crises and challenging times in their lives. Our vision is to keep our community safe, stable and resilient, and it is only with your donations whether financial, in goods and services, and/or various other contributions which enables us to effectively guide individuals and families through their challenges.

We are particularly grateful to our founding churches for their unwavering support over the years. A special thank you also goes to all the other community churches, schools, businesses, councils, and service groups whose diverse contributions empower us to make a positive impact for those in need.

Lastly, we want to acknowledge our incredible team of volunteers, who dedicate their time, knowledge, expertise and energy to all four of our centers. We are truly thankful for their continual support of our shared vision for a safe and stable community.

# Thank you to all our supporters from Manchester House Social Services.



**Eastern & Central**  
Community Trust



**MAINLAND FOUNDATION**  
*Proud to Support Our Community*



perpetual guardian



Sutherland Self Help Trust  
GIVING SINCE 1952

THE SARGOOD BEQUEST  
ACCESS • PARTICIPATION • INSPIRATION

Woolworths  
New Zealand



**PRESBYTERY CENTRAL**  
*Nukuhau Tapu*



**thrive**

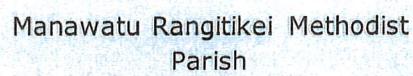
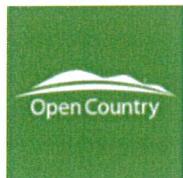


**COGS**  
Community Organisation Grants Scheme





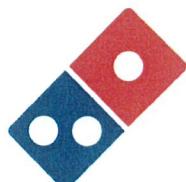
AUTOMOTIVE DIRECT<sup>TM</sup>



The Methodist Church of New Zealand  
Te Hāhi Weteriana o Aotearoa



FAHS  
FEILDING HIGH SCHOOL



MANCHESTER HOUSE



ACHIEVING COMMUNITY RESILIENCE  
TE WHARE O MANCHESTER

## SOCIAL SERVICES

Counselling  
Social Work  
Addiction Support  
Financial Mentors  
Foodbank  
ASD Group

[reception@mhss.org.nz](mailto:reception@mhss.org.nz)

68 AORANGI ST  
FEILDING  
06 3237191

## SENIOR HUB

Senior based  
programmes

[seniorservices@mhss.org.nz](mailto:seniorservices@mhss.org.nz)

14 BOWEN ST  
FEILDING  
06 323 2410



**ASAP**

Before & After  
School  
Activity  
Programme

[asap@mhss.org.nz](mailto:asap@mhss.org.nz)

9 GREY ST  
FEILDING  
0211062937

## OP SHOP

Making  
old things  
new again

[opshop@mhss.org.nz](mailto:opshop@mhss.org.nz)

96 FERGUSSON ST  
FEILDING  
06 323 5434

[www.manchesterhouse.co.nz](http://www.manchesterhouse.co.nz)

**962****691****682**

Number of Social work visits



Number of Counselling visits



Number of Building Financial Capabilities visits

**9173**

Number of people collecting recovered food

**632**

Total Number of Distributed Food Parcels

**12555**

Number of Visitors at the Senior Hub.

**8300**

Number of people seeking information



# MANCHESTER HOUSE

## 2024-2025 AT A GLANCE

### Vision

Resilient individuals and families empowered to respond to change

### Mission

Manchester House provides support and services, to empower people with a sense of personal and social wellbeing, to confidently take their place in the community

**667**

Attendances at Addiction Support Group

**270**

Number of Children attending ASAP (After School Activity Programme)

**30**

Number of volunteers

**\$33,138**

Op Shop profits directed towards Social services

**125**

ASD Support group

**563 KG**

The number of kilos produced/distributed into our community from our Community garden

**82**

People Attended our Christmas Lunch 2024

# Manchester House Social Services Society (Inc)

## Notice of Annual General Meeting

To be held at the Senior Hub, 14 Bowen St Feilding on Wed Oct 29<sup>th</sup> 2025, commencing at 6:30pm

## AGENDA

1. Opening the AGM Chair Dave Scammell

2. Karakia

3. Welcome and Apologies Attendance Register circulated

4. Minutes of the previous AGM Wednesday 30<sup>th</sup> October 2024 Moved: Seconded:

5. Presentation of Annual Reports

- a. Chair
- b. Executive Manager
- c. Finance

"That the above reports be received."

Moved: Seconded:

6. Election of Board Members Nominations have been received for two Board vacancies David Scammell and Steve Tatton

As there are no other nominations, David Scammell and Steve Tatton are declared duly elected to fill the vacant positions.

7. Appointment of Honorary Solicitor:

"That Jane Signal be reappointed as the Honorary Solicitor."

Moved: Seconded:

8. Appointment of Auditor:

"That Auditlink Ltd be appointed as the auditor for the forthcoming financial year."

Moved: Seconded:

9. Amendment to Constitution (Quorum for General Meetings) the Incorporated Societies Act 2022

In recognition of the issues the current Constitution presents relating to the quorum requirements for Members' General Meetings the MHSS Board has proposed the following amendment to be voted on at this years AGM to be held on 29th October 2025

That Clause 18 of the Constitution be amended by deleting the words:

"Half of the membership of the Society and Governance Board shall constitute a quorum."

and substituting with:

"The quorum for any General Meeting of the Society shall be the greater of 10 financial members or 10% of the total membership of the Society. The Governance Board shall set the quorum for any Sub-Committees and Working Parties it establishes."

Moved: Seconded:

10. Introduction of newly appointed Executive Manager

11. Any other Business:

12. Close of Meeting

*Light refreshments will be served after the meeting.*



MANCHESTER HOUSE  
Te Whare O Manchester Social Services Society Inc

ANNUAL GENERAL MEETING  
Senior Hubb, 14 Bowen Street, Feilding  
Wednesday 30 October 2024 at 6.35pm

**Present:** *Trust Board:* Ann Williamson (Executive Manager), David Scammell (Chair), Harvey Bell, Peter McKenzie, Garry Rose, Rod TeWhatu, Tom Gilchrist, Dianne Wildbore (Minutes),

**Others signed in:** Linley Scammell, Nigel Ramsden, Helen Worboys, Robert Elder, Robyn Duncan, Jan Thomson, Alison Short, Tony Chapman, Rosalie Stead, Margaret Townsend, Lindsay & Margaret Taylor, Pip Scholte

**KARAKIA:** Peter MacKenzie – reflected on the origins and traditions of **Halloween**. Manchester House is like a Halloween pumpkin with a light shining out. The pumpkin was needed to feed people, to get through Winter – the promise of hope to a people in darkness. We acknowledge the fruitfulness of what we do as a service to the Community.

**WELCOME:** Ann Williamson welcomed all to the meeting.

**APOLOGIES:**

Board: Jason Smith, Steve Tatton, Kathryn Graham

MDC Counsellors: Grant Hadfield, Colin Mc Fadzean

Other: Suze Redmayne (MP Rangitikei), Sarah Gilbertson (Feilding Promotions), Glen Coogan, Helen King, Janine Hawthorn, Jo Berrington- Hince, Ian McKelvie, Bobbie & Lindsay Nicholls

*The Chair called for a minute's silence to acknowledge the passing of MHSS supporters in the past year, in particular, John McDonald a long-time supporter of Manchester House.*

*That the Apologies be accepted.*

**MOVED:** David Scammell. **SECONDER:** Harvey Bell **CARRIED**

**MINUTES of the 2023 AGM, Wednesday 19<sup>th</sup> November 2023:**

The minutes were circulated in the 2023-2024 Annual Report.

*That that the Minutes of the 2023 AGM as read be approved.*

**MOVED:** Dave Scammell **SECONDER:** Peter McKenzie **CARRIED**

Matters Arising: Nil

**PRESENTATION OF ANNUAL REPORTS:**

**Chairperson's Report** – David Scammell read through his comprehensive report, circulated as part of the 2023-2024 Annual Report.

Some highlights noted and thanks expressed:

- MHSS continues to provide a strong support to those in the community needing a help out.

- Even with the challenges encountered, an operating surplus of \$102,463 was reported. The Op shop and ASAP have provided 43% of the income (up from 37% in 2022-2023), whilst reliance on Government funding has dropped from 51% to 41%.
- Thanks was expressed to Harvey and Belinda for their constant tracking of financial position through the year
- Changes to the Constitution – appreciation expressed to Peter MacKenzie and Tom Gilchrist for the significant amount of work carried out by them.
- Demand for services remains high in all areas. Ann Williamson (Executive Manager), Robyn Duncan (Social Services Centre Manager), Sandra Hirst (Senior Hub), Megan Gowan (Op Shop) and Vicki Hetterscheid (ASAP) thanked for their strong contributions to make it the successful organisation it is today.
- Manawatu District Council, Manawatu Community Trust, Jane Signal (Honorary Solicitor), Stuart Cambell (Wheeler Campbell Accountant) and Viv Cotton (BDO) thanked – their support is critical
- The continuing support of the Methodist Church's halls and grounds enables us to provide the ASAP service at a manageable cost.
- The invaluable contribution of the Volunteers, and the continued support of the Board.
- A special note of thanks expressed to Bobbie Nicholls who has stepped down after 6 years on the Board.

**That** that the Chairman's Report be received by the meeting.

**MOVED:** Dave Scammell

**SECONDER:** Rod TeWhatu

**CARRIED**

**Executive Manager's Report** – Ann Williamson read through her detailed report, circulated as part of the 2023-2024 Annual Report, outlining the extensive services provided by MHSS.

Some highlights:

- Reflection on a saying: '*Resilience is staying the course through a storm but growth is charting a new course*'. Manchester House has endeavored to achieve this post-Covid.
- Being awarded the Ministry of Social Development Building Financial Capability (Budgeting) government tender for the Manawatu area.
- The Oranga Tamariki contract re-signed and confirmed for the 2023-2026 period, with no changes.
- MH 2023 Christmas Parade float, a successful first-time event.
- Thanks, expressed to Feilding Oroua Rotary for their support with the community garden and of manager Pip Scholte, producing 325kg of fresh vegetables in its first year, for the recovered food table. Extension of the Woolworths contract for daily collection of 'best used by' dated food, has added to food availability.
- A contract with VTNZ for driver testing based at Aorangi Street – promotes MH to a different audience
- Hato Hone St John's provided an AED for external entrances at 68 Aorangi Street, and delivered pro-bono the full first aid course to 21 staff and volunteers.

**That** that the Executive Officer's Report be received by the meeting.

**MOVED:** Harvey    **SECONDER:** Garry Rose    **CARRIED**

**Financial Report – a PowerPoint presentation, presented by Harvey Bell**

- Total revenue 1,567,028
- Total expenditure - 1,464,565
- \$102,463 surplus
- Operating costs were 1.46 million up from 1.38 million in 2023 largely due to cost-of-living wage increases

To note- budgeted for a loss but tracking for zero. A strong result, thanks to Ann, – Harvey & Belinda.

***That*** the Financial Report be received by the meeting.

**MOVED:** Harvey Bell    **SECONDER:** Rodd TeWhatu    **CARRIED**

**Election of COMMUNITY MEMBERS to Manchester House Board:**

Nominated: Jason Smith and Tom Gilchrist.

*As there are no other nominations, Jason Smith and Tom Gilchrist are declared duly elected to fill the vacant positions.*

**Election of Chair:** Harvey Bell moved that Dave Scammell to continue as Chairperson. **AGREED**

**APPOINTMENT of Honorary Solicitor:**

That Jane Signal of MacIntosh and Signal be re-appointed as Honorary Solicitor for Manchester House Social Services for the coming year.

**MOVED:** David Scammell    **SECONDER:** Tom Gilchrist    **CARRIED**

**APPOINTMENT of Auditor:**

That BDO Ltd (Binder Dijker Otte) be appointed as Auditor for Manchester House Social Services for the forthcoming financial year.

**MOVED:** Dave Scammell    **SECONDER:** Harvey Bell    **CARRIED**

**CONSTITUTION REREGISTRATION requirements per the Incorporated Societies Act 2022:**

*“That the members of Manchester House Social Services Society (Incorporated):*

- i)      Hereby adopt the new Constitution as presented at this meeting or any adjournment thereof, which has been drafted to comply with the requirements of the Incorporated Societies Act 2022
- ii)     Authorise the Board to take all necessary steps to re-register the Society under the Incorporated Societies Act 20200 with the new Constitution
- iii)    Resolve that upon successful re-registration all its operations, assets, liabilities, and obligations shall be assumed by the re-registered Society
- iv)    Authorise the Board to take all necessary actions to give effect to this resolution, including but not limited to executing any required documents and making any necessary filings with relevant authorities.”

**MOVED:** Dave Scammell    **SECONDER:** Harvey Bell    **CARRIED.** Approved unanimously

Background:

- The changes required are Government defined and to be in place by mid-2025.
- One of the changes is regarding representation from churches who may make an appointment to the governance board. Currently two members must be appointed, changing to may appoint one person.
- The Elected board chooses the chairperson at first Board meeting after the AGM – not at the AGM.
- All paid-up members have the right to ask for information at any time, and a Dispute Resolution process is now in place.
- Acceptance by the Incorporated Societies website indicates acceptance of the Constitution

**OTHER BUSINESS / COMMENTS:**

Robert Elder – St Mark's Church

- sees ASAP as part of their outreach. They continue to be happy to support this venture at minimal rent. 70+ families supported, with 80-100 for afternoons, 50+ mornings attending each week at ASAP. Although we struggled through Covid times, we are now doing well. Fees have increased 3 years running but we are still competitive with our fees being below another franchise operating in Feilding. There is a facility to ensure struggling families are helped.
- Community garden is a bonus

Alison Short, on behalf of Council, thanked MHSS for the continued support to our community

The meeting closed at 7.20pm.

APPROVED:.....  
(Chairperson)

DATE: .....

# Manchester House

*Te Whare O Manchester*  
Social Service Society Inc



29<sup>th</sup> October 2025

Annual General Meeting

## 2025 Manchester House Social Services Society AGM Chairman's Report

Dear Members

Throughout the last 12 months Manchester House has provided essential social services to our local community. We continue to hear through the media about the cost-of-living crisis and at MHSS we have seen first-hand the financial and emotional stress that this has caused our community. As always it is the less fortunate amongst us that bear the brunt of the hardship. The current environment amplifies underlying hardships and inequities and makes the work that we do unfortunately more essential than ever.

Our ability to operate sustainably in such a testing environment required careful management. I would like to acknowledge the continued support of our many partners; grant suppliers and donors without whose support we would not have been able to supply the services that were so sorely needed. At the beginning of the year, we had a budgeted deficit of \$128,950 which was clearly not sustainable. Through close and careful management along with the generosity of our funding partners and the strong performance of our “Social Enterprises” (Op Shop and ASAP) we managed to reduce this to a deficit of \$76,013 by the end of the year. This has been funded out of our reserves and measures have been put on place to bring us back into surplus this year. It is important for the Society to remain in a strong financial position so it's able to provide the required support for those in need and to work towards our vision and mission. Harvey Bell (Board Treasurer) will have more details in his Financial Report.

I would particularly like to thank the Manawatu District Council for their continued support through the Priority Funding, Horizons, Lotteries, ECCT and the various trusts for their generous contributions. We would not have been able to provide our full range of services without your support. Also, thanks to the Methodist Church for helping us provide an ideal home for ASAP.

This will be the final AGM with Ann Williamson leading the organisation and I would like to sincerely thank Ann for her contribution to Manchester House over the last seven years. As the Executive Manager Ann has led the organisation through some tough times not the least of which was the COVID pandemic in 2020. I'll miss her seemingly boundless energy and positive attitude in getting things done. We wish Ann well in her retirement. I can't imagine her sitting still for long. I'm sure that John is preparing to be busy.

With Ann leaving I'm pleased to announce that a successor has been found to take over where Ann has left off. Belinda Morgan will be taking on the role of EM from the 3<sup>rd</sup> of November. Belinda has been with MHSS for over seven years and has an in-depth knowledge of all aspects of the society. The Board was pleased to receive Belinda's application and is looking forward to working with her in achieving the society's vision and mission.

I would like to thank the rest of the MHSS team for their hard work and dedication over the last year. The Op Shop continues to thrive and I get many comments on Megan's wonderful window displays. ASAP remains profitable and Vicki and her team do wonderful job in providing a happy and safe environment for the children. A special mention for the hard work that was carried out in painting the hall in the short week between Easter and ANZAC day. A huge effort, well done. Thanks also to for Robert Elder for supplying the scaffolding. Sandy and Lee have run a very successful programme at the Senior Hub. with the exercise classes especially, becoming legendary.

The demand for services at the Social Services Centre continues to grow. A child therapy room was added to our already extensive list of services and Robyn and her team do an amazing job helping those in need through our Social Workers, Counsellors, Budgeters, Supervised Access and Foodbank. Robyn has announced her retirement at the end of the calendar year and things just won't be same without her. Her contribution to our community has been immense. Thankyou too to all our volunteers. We couldn't do it without your help.

Finally, I would like to thank the Board, Harvey, Peter, Steve, Cathy, Tom, Garry, Rod and Jason for your help and support over the year. With the Board meetings, various sub committees and operational duties to carry out, you have all been very generous with your valuable time and it is greatly appreciated. Also, to Dianne for making sense of what's being said and condensing our Board discussions into meaningful minutes.

The challenges for our community remain and it is comforting to have MHSS in a strong position to help build the resilience necessary in those in need to overcome those challenges and thrive.

Dave Scammell  
Chair Board

# MANCHESTER HOUSE

*Te Whare O Manchester*  
Social Services Society Inc



**Vision:** Resilient individuals and families empowered to respond to change.

**Mission:** To provide support and services, to empower people with a sense of personal and social wellbeing, to confidently take their place in the community.

## Annual General Meeting 29<sup>th</sup> October 2025

### Executive Managers Report 2025

Ann Williamson

Tena Koutou Katoa

Thank you for your attendance this evening for this Fifty-Second Annual General Meeting.

I refer frequently to the Mission and Vision of Manchester House Social Services Society Inc. as it is these words that underpin all decisions made and demonstrate the who, what and the why which drives the direction and strategies of Manchester House.

The four MH services work extremely hard to be mission effective. Social services acknowledge the factors that influence individual and community well-being. For Manchester House it is providing free on-demand walk-in services for example, immediate food support but also financial mentoring or the Senior Hub exercise and social programmes catering for the active senior as well as the socially isolated. The two social enterprises, Op Shop and ASAP (Before and After School Programmes) not only provide financial support but also address the environmental concerns of recycling and upcycling while ASAP provides a safe place for children while parent's work.

In the 2024/2025 year there were a number of key influential milestones. Funding successes include the Sutherland Self Help Trust who provided funding to convert the Whanau Room into a Child Therapy/Playroom. This has provided a child friendly, fun and comfortable area for play therapy. The Service Clubs of Feilding Oroua Rotary and Lions have been very generous to support us in a number of projects from supporting individuals, to the community garden and the ASAP van which had a major mechanical fault. The Senior Hub has also been helped by the RSA and Lions to purchase 'easy-to-move' stack-away tables.

A new priority funding contract was signed with the Manawatu District Council from 2025 – 2028. This is very important to have the mutual support from the Council for social services and the Senior Hub. Also, a three-year partnership contract was signed with Eastern Central Community Trust, this has been a major achievement to have the ongoing social services financial support.

The staff and I worked our way through, and received approval, of the biennial Social Service Accreditation which demonstrates the organisation's ability to provide safe quality services and to remain eligible for the government contracts from Ministry Social Development, Oranga Tamariki and the Ministry of Justice.

Final Wage Holiday Leave remediation documentation was approved from the Department of Labour and notification to current and non-current employees commenced. Recovered food contracts from Woolworths and BP stations has had a marked positive impact for supporting food security within the Feilding & Districts community.

MH Social Services had visits from the Minister of Police, Mark Michell, Rangitikei MP Suze Redmayne and the Minister of Mental Health and Addictions, Matt Doocey. These visits have emphasized the collective services offered by Manchester House for cliental.

We have put an emphasis on a number of strategic issues this year. The first was signing the extended lease agreement until 2027 of the property at 14 Bowen Street, the Senior Hub, with the Manawatu Community Trust. Also, the ongoing lease assurance Manchester House has with St Marks Methodist Church where the ASAP Centre is situated and the Manawatu District Council lease of the Eyre St building which provides much needed storage.

In the past 2024 2025 year we have said goodbye to staff members and welcomed newcomers to the Manchester House family. The contributions of expertise and time by all employees and volunteers, including the Board, is remarkable and is the reason why Manchester House moves forward confidently, so I give thanks to all those for the past years' work you have all performed.

Of course, the resignation of Robyn Duncan as Social Services Centre Manager is one of importance and change. Robyn has given 16 nearly 17 years of prominence and commitment, not only for Manchester House but also for all the individuals and families supported over this time. So, on behalf of all the staff and Board I thank you for your hard work, Robyn, as well as our immense appreciation for your dedication and the valuable contributions you have made for Manchester House and the community of Feilding and Districts.

It has been an honour to personally work alongside you, as we have journeyed together.

Finally, I also say goodbye to Manchester House as the Executive Manager. I made a promise in 2018 to lead the organisation so that Manchester House remains the highly professional support to the community. At times. It has been personally challenging however I leave with immense pride in what has been achieved in the last nearly eight years by all the staff and volunteers.

The new Executive Manager, Belinda Morgan you will be pleased to welcome, and she will lead the organisation through the challenges of not-for-profit social services.

I thank you again

Ann Williamson

# **Performance Report**

Manchester House Social Services Inc  
For the year ended 30 June 2025

Prepared by Wheeler Campbell

# Contents

- 3 Entity Information
- 6 Statement of Service Performance
- 7 Statement of Financial Performance
- 8 Statement of Financial Position
- 9 Statement of Cash Flows
- 10 Statement of Accounting Policies
- 13 Notes to the Performance Report
- 21 Independent Auditors Report

# Entity Information

## Manchester House Social Services Inc For the year ended 30 June 2025

### Legal Name

Manchester House Social Services Society Incorporated

### Reporting Entity

Manchester House Social Services Society Inc is an Incorporated Society, registered under the Incorporated Societies Act 2022 and is a registered charity with Charities Services.

### Registration Numbers

Societies: WN/218711

Charities: CC28355

### Vision & Mission

**Vision:** Resilient individuals and families empowered to respond to change.

**Mission:** To provide support and services, to empower people with a sense of personal and social wellbeing, to confidently take their place in the community.

### Volunteers and Donated Goods or Services

Volunteer services are essential in significant areas of our organization for the Opportunity Shop, Senior Services and the Social Service Centre.

The MHSS Governance Board members are all volunteers who contribute their time and expertise to ensure the organisation is strategically and fiscally effective, efficient and stable. Number of volunteers is 30 (Op Shop/Senior Centre and Board).

Feilding & Districts Communities, businesses and individuals are very supportive and generous with financial donations plus goods and services to Manchester House Social Services. These include provisions for the foodbank, necessities for families in need and in addition to donated clothing, furniture and bric a brac providing goods for sale at the Op Shop which supports the social services.

### Entity Structure

#### Governance

All elected MHSS Board members 2024/2025 are members of the Society as per the Constitution and assist the Society in the attainment of its purpose through the Vision and Mission. The term of office is three years with a maximum limit of three consecutive terms.

The Anglican Parishes of the Oroua District, Feilding-Oroua Methodist Parish and the Feilding Oroua Presbyterian Parish may appoint one person directly to the governance board.

Community members, who provide professional and community based capabilities are nominated and elected from the urban and rural communities.

#### Management

Employees = FTE 20



## Entity Information

The Management team: Executive Manager, Accounts Manager and four Service Centre Managers. Along with a Funding Applications Manager and Sponsorship Coordinator.

**Executive Manager** - Responsible to the Manchester House Social Services Inc. Board. Manchester House Social Services Inc. has continued to offer social services and employs the Social Enterprise business model for the Op Shop and Before & After School Centre.

### Other Entities Controlled by the Entity

Manchester House Property Trust

### Additional Information

2024-25 has been a year of building and strengthening both our internal capacities and our external connections to the community. Affordable housing and Mental Health continue to be the major factors contributing to the demand for services. The dedication, experience and skills of the Manchester House employees and volunteers have been an invaluable resource for the community and Manchester House strives to respond and adapt to the changing economic landscape.

MDC local government Priority Funding contract was in its final of three years. This contract has been restructured and after extensive consultation, has been approved for a further 3 years. Changes to government contracts have continued to be discussed and look to be rolled out in the 2025-26 financial year.

The Senior Hub has continued to grow its client base and is further developing the social good created by the various programs it offers the community, especially the senior exercise sessions which encourage beneficial health options.

The two social enterprise businesses: ASAP and the Op Shop are both experiencing economic impacts. The Op Shop has seen an increase in sales. This is purported to be a response to the increase in living costs coupled with a proactive drive for donations from the community. While ASAP has been greatly impacted by another minimum wage increase which resulted in a fee increase to maintain its profitability.

The partnership with Feilding Orooua Rotary Service group has enabled the expansion and development of the Brian Mead Memorial Community Garden which has greatly contributed to the fresh produce being offered to the community.

### Location of Services

- Social Service Centre, 68 Aorangi St, Feilding, 06 323 7191
  - Services: Social Work, Family Support, Counselling, Building Financial Capability (Budgeting), Food Bank, Court Ordered Supervised Contacts
  - Programmes: Meth/Addictions Support Group & ASD Support Group (Autism Spectrum Disorder)
- Senior Hub, 14 Bowen St, Feilding, 06 323 2410
  - Programmes: Exercise, Taxi Mobility assessments, Computer literacy and Recreational courses
- ASAP (Before & After School Programs & Holiday Programmes), 9 Grey St, Feilding, 06 323 6470
  - Social Enterprise
- Op Shop, 96 Fergusson, St Feilding, 06 323 5434
  - Social Enterprise



**Entity Information**

**Contact Information**

Manchester House Social Services Society Inc  
68 Aorangi Street, Feilding 4702  
PO Box 349, Feilding 4740  
P: 06 323 7191  
E: [reception@mhss.org.nz](mailto:reception@mhss.org.nz)  
W: [www.manchesterhouse.co.nz](http://www.manchesterhouse.co.nz)

**Accountants**

Wheeler Campbell Chartered Accountants Ltd  
Feilding

<https://www.wcca.co.nz>

**Auditor**

AuditLink  
Palmerston North  
[www.auditlink.co.nz](http://www.auditlink.co.nz)



# Statement of Service Performance

## Manchester House Social Services Inc

For the year ended 30 June 2025

### Description of medium to long term objectives

Manchester House Social Service Society Inc provides integrated services to all sectors of the community of Feilding and Districts by delivering the Vision and Mission of Manchester House.

**1. Manchester House Social Services:** Delivered an on-demand/walk-in, referral service to the community through Social Work, Family Support, Counselling, Building Financial Capability (Budgeting), Court Ordered Supervised Contact contract, Food Bank- Including to the community food relief boxes, Woolworths best before dated goods and Community Garden produce.

As well as delivery of Programmes: Meth/Addictions Support Group and ASD Support Group (autism spectrum disorder).

**2. Senior Hub:** Delivered services to Feilding and Districts Seniors through programmes and activities with the outcome of reducing isolation and loneliness by offering a place of belonging, purpose and social connection.

Programmes & Contract: Elder Abuse Prevention, Exercise, IT computers tuition, Total Mobility Assessments, Entertainment, Social gatherings/Discussion groups.

**3. Op Shop and ASAP & Holiday programme** generate revenue as well as services to the community through the social enterprise businesses.

**4. Community Engagement** and communication to ascertain trends and gaps in services as well as to focus on local solutions for and by local people, through partnership.

**5. Working with** Central and Local Government through contract outcomes and to enlist the support of philanthropic trusts and donors who support the goals of community development and whanau support.

### Description of significant activities

|  | 2025     | 2024     | 2023      |
|--|----------|----------|-----------|
| Social Work clients  | 962      | 1135     | 796       |
| Counselling  | 691      | 443      | 436       |
| Building financial Capabilities  | 680      | 637      | 718       |
| Food resource distribution (Food Parcels Including Covid19 March-June) | 632      | 580      | 610       |
| Recovered food (Bread & donated food)                                  | 9008     | 7943     | 6951      |
| Services and Information   | 8300     | 8070     | 6439      |
| Senior Hub   | 12,555   | 9407     | 8455      |
| ASAP (Net amount)  | \$7,654  | \$14,509 | -\$37,471 |
| Op Shop (Net amount)   | \$33,134 | \$37,375 | \$32,617  |
| Meth Support Group (Total contacts)                                    | 615      | 795      | 710       |

#### Notes:

1. Inclusion of other donated food sources ie. Woolworths recovered food & goods
2. Total contacts



# Statement of Financial Performance

## Manchester House Social Services Inc For the year ended 30 June 2025

Rounded to the nearest dollar

|  | NOTES | 2025<br>(\$)     | 2024<br>(\$)     |
|--|-------|------------------|------------------|
| <b>Revenue</b>   |       |                  |                  |
| Donations, koha, bequests and other general fundraising activities | 1     | 78,721           | 94,557           |
| General grants   | 1     | 186,504          | 296,268          |
| Membership fees and subscriptions                                  | 1     | 470              | 513              |
| Revenue from commercial activities                                 | 1     | 1,167,488        | 1,139,550        |
| Interest, dividends and other investment revenue                   | 1     | 25,865           | 36,139           |
| Other revenue  | 1     | 4,957            | "                |
| <b>Total Revenue</b>   |       | <b>1,464,004</b> | <b>1,567,028</b> |
| <b>Expenses</b>  |       |                  |                  |
| Employee remuneration and other related expenses                   | 4     | 1,177,728        | 1,123,215        |
| Expenses related to commercial activities                          | 4     | 319,557          | 295,554          |
| Other expenses   | 4     | 42,732           | 45,796           |
| <b>Total Expenses</b>  |       | <b>1,540,017</b> | <b>1,464,565</b> |
| <b>Surplus/(Deficit) for the Year</b>                              |       | <b>(76,013)</b>  | <b>102,463</b>   |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Financial Position

Manchester House Social Services Inc

As at 30 June 2025

Rounded to the nearest dollar.

|   | NOTES | 30<br>JUN<br>2025<br>(\$) | 30<br>JUN<br>2024<br>(\$) |
|---|-------|---------------------------|---------------------------|
| <b>Assets</b>   |       |                           |                           |
| <b>Current Assets</b>                                   |       |                           |                           |
| Cash and short-term deposits                            | 5     | 528,153                   | 752,266                   |
| Debtors and prepayments                                 | 5     | 112,591                   | 28,909                    |
| Other Current Assets                                    | 5     | 302,121                   | 242,073                   |
| <b>Total Current Assets</b>                             |       | <b>942,864</b>            | <b>1,023,248</b>          |
| <b>Non-Current Assets</b>                               |       |                           |                           |
| Property, Plant and Equipment                           | 6     | 85,634                    | 100,133                   |
| Other non-current assets                                | 5     | 164,322                   | 68,080                    |
| <b>Total Non-Current Assets</b>                         |       | <b>249,956</b>            | <b>168,214</b>            |
| <b>Total Assets</b>                                     |       | <b>1,192,820</b>          | <b>1,191,462</b>          |
| <b>Liabilities</b>                                      |       |                           |                           |
| <b>Current Liabilities</b>                              |       |                           |                           |
| Creditors and accrued expenses                          | 9     | 78,020                    | 69,847                    |
| Deferred revenue  | 9     | 59,789                    | 51,211                    |
| Employee costs payable                                  | 9     | 80,626                    | 89,592                    |
| Loans   | 9     | 2,260                     | 2,159                     |
| <b>Total Current Liabilities</b>                        |       | <b>220,696</b>            | <b>212,809</b>            |
| <b>Non-Current Liabilities</b>                          |       |                           |                           |
| Loans   | 8     | 50,000                    | 50,000                    |
| <b>Total Non-Current Liabilities</b>                    |       | <b>50,000</b>             | <b>50,000</b>             |
| <b>Total Liabilities</b>                                |       | <b>270,696</b>            | <b>262,809</b>            |
| <b>Total Assets less Total Liabilities (Net Assets)</b> |       | <b>922,124</b>            | <b>928,653</b>            |
| <b>Accumulated Funds</b>                                |       |                           |                           |
| Accumulated surpluses (or deficits)                     | 10    | 635,127                   | 641,656                   |
| Revaluation reserves                                    | 10    | 286,997                   | 286,997                   |
| <b>Total Accumulated Funds</b>                          |       | <b>922,124</b>            | <b>928,653</b>            |

This performance report has been approved by those charged with governance.

Date: 16-10-2025

Date: 16 Oct 2025

Signature: DS

Signature: HB

Name: David Scammell

Name: Harvey Bell

Position: Chairman

Position: Financial Officer

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Cash Flows

## Manchester House Social Services Inc For the year ended 30 June 2025

Rounded to the nearest dollar

|  | 2025<br>(\$) | 2024<br>(\$) |
|--|--------------|--------------|
| <b>Cash Flows from Operating Activities</b>                        |              |              |
| Operating receipts (money deposited into the bank account)         |              |              |
| Donations, koha, bequests and other general fundraising activities | 78,721       | 94,557       |
| General grants   | 195,083      | 222,615      |
| Membership fees and subscriptions                                  | 470          | 513          |
| Gross sales from commercial activities                             | 1,146,181    | 1,127,913    |
| Interest or dividends received                                     | 21,185       | 36,139       |
| Total Operating receipts (money deposited into the bank account)   | 1,441,639    | 1,481,738    |
| Operating payments (money withdrawn from the bank account)         |              |              |
| Employee remuneration and other related payments                   | (1,185,332)  | (1,093,676)  |
| Payments related to commercial activities                          | (297,283)    | (299,907)    |
| GST paid   | (2,135)      | (9,205)      |
| Total Operating payments (money withdrawn from the bank account)   | (1,484,750)  | (1,402,787)  |
| Total Cash Flows from Operating Activities                         | (43,111)     | 78,951       |
| <b>Cash Flows from Other Activities</b>                            |              |              |
| Receipts from other activities                                     |              |              |
| Receipts from sale of property, plant and equipment                | 6,696        | -            |
| Receipts from sale of investments                                  | -            | 300,000      |
| Repayments received on loans made to other parties                 | 90,000       | 23,200       |
| Receipts from other activities                                     | -            | 430          |
| Total Receipts from other activities                               | 96,696       | 323,630      |
| Payments from other activities                                     |              |              |
| Payments to acquire property, plant and equipment                  | (16,409)     | (8,584)      |
| Payments to purchase investments                                   | (150,048)    | (450,051)    |
| Repayments paid on loans made to other parties                     | (111,242)    | (12,500)     |
| Payments for other activities                                      | -            | (1,665)      |
| Total Payments from other activities                               | (277,698)    | (472,801)    |
| Total Cash Flows from Other Activities                             | (181,003)    | (149,171)    |
| Net Increase/(Decrease) in Cash                                    | (224,114)    | (70,220)     |
| <b>Bank Accounts and Cash</b>                                      |              |              |
| Opening cash   | 752,266      | 822,486      |
| Net change in cash for period                                      | (224,114)    | (70,220)     |
| Closing cash   | 528,153      | 752,266      |

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Manchester House Social Services Inc

For the year ended 30 June 2025

### Reporting Entity

Manchester House Social Services Society Inc. is an incorporated society, registered under the Incorporated Societies Act 2022 and a Registered Charity, under the Charities Act 2005.

The performance report of Manchester House Social Services Society Inc. has been prepared according to generally accepted accounting practice in New Zealand as determined by the External Reporting Board.

The Incorporated society is involved in the business of a social services provider.

### Controlled Entity

The Society has a controlled entity, Manchester House Property Trust, which has operated during the year. The transactions associated with this Trust have not been consolidated into these financial statements in accordance with PBE IPSAS 35. A separate set of financial statements have been prepared for the Manchester House Property Trust.

### Basis of Preparation

Manchester House Social Services Society 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 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.

### 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.

### Accounts Receivable

Accounts receivables are recognised when goods or services are delivered, measured at the transaction price initially, then at net estimated realisable value.

### Property, Plant and Equipment

Property, Plant & Equipment is recognised at cost less aggregate depreciation. Historical Cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All other repairs and maintenance are recognised as expenses in the Statement of Financial Performance in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

Gains and losses on disposal of fixed assets are taken into account in determining the net result for the year.

### Depreciation

| Account              | Method                   | Rate      |
|----------------------|--------------------------|-----------|
| Furniture & Fixtures | Diminishing Value (100%) | 10% - 67% |
| Motor Vehicles       | Diminishing Value (100%) | 20% - 30% |
| Senior Centre        | Diminishing Value (100%) | 7% - 67%  |



|                      |                          |             |
|----------------------|--------------------------|-------------|
| Shop Fittings        | Diminishing Value (100%) | 16%         |
| ASAP                 | Diminishing Value (100%) | 4% - 20%    |
| Computers            | Diminishing Value (100%) | 20% - 67%   |
| Furniture & Fixtures | Straight Line            | 6.5% - 20%  |
| Motor Vehicles       | Straight Line            | 21% - 25.2% |
| Senior Centre        | Straight Line            | 2%          |
| Shop Fittings        | Straight Line            | 7% - 21%    |
| ASAP                 | Straight Line            | 7% - 10%    |
| Computers            | Straight Line            | 40% - 50%   |

### Accounts Payable

Accounts payable are recognised when goods or services are received, measured at the transaction price. Accruals are recognised for expenses incurred but not yet involved.

### Revenue

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

Lease income is recognised on a straight line basis over the life of the lease.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Dividends received are recognised on receipt, net of non-refundable tax credits.

### Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

### Donations

Donations received are included in operating revenue. If particular conditions are attached to a donation that would require it to be repaid if the conditions are not met, then the donation is recorded as a liability until the conditions are satisfied.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

### Operating Leases

Lease payments under an operating lease are charged as expenses in the periods in which they occur.



### **Income Tax**

Manchester House Social Services Society Incorporated is wholly exempt from New Zealand Income tax having fully complied with all statutory conditions for these exemptions.

### **Goods and Services Tax (GST)**

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on a consistent basis with the previous year.



# Notes to the Performance Report

## Manchester House Social Services Inc For the year ended 30 June 2025

Rounded to the nearest dollar

|  | 2025<br>(\$)     | 2024<br>(\$)     |
|--|------------------|------------------|
| <b>1. Analysis of Revenue</b>  |                  |                  |
| <b>Donations, koha, bequests, and other general fundraising activities</b>       |                  |                  |
| Donations Received   | 72,070           | 94,408           |
| Fundraising Income   | 6,650            | 149              |
| <b>Total Donations, koha, bequests, and other general fundraising activities</b> | <b>78,721</b>    | <b>94,557</b>    |
| <b>General grants</b>  |                  |                  |
| Grants (Note 3)  | 186,504          | 296,268          |
| <b>Total General grants</b>  | <b>186,504</b>   | <b>296,268</b>   |
| <b>Membership fees and subscriptions</b>   |                  |                  |
| Membership Income  | 470              | 513              |
| <b>Total Membership fees and subscriptions</b>                                   | <b>470</b>       | <b>513</b>       |
| <b>Revenue from commercial activities</b>  |                  |                  |
| Contracts (Note 2)   | 443,281          | 466,723          |
| Parent Fees / WINZ ASAP  | 412,103          | 388,212          |
| Sales - Op Shop  | 239,966          | 219,135          |
| Activities Income  | 17,569           | 14,168           |
| Counselling Income   | 3,217            | 2,604            |
| Drug and Alcohol Testing   | 1,391            | 1,478            |
| Manawatu Rural Support Services  | 5,100            | 5,600            |
| Room / Hall Hire   | 27,987           | 25,284           |
| Sponsorship  | 7,135            | 7,750            |
| Other Income   | 8,775            | 8,596            |
| <b>Total Mobility Income</b>   | <b>965</b>       | <b>-</b>         |
| <b>Total Revenue from commercial activities</b>                                  | <b>1,167,488</b> | <b>1,139,550</b> |
| <b>Interest, dividends and other investment revenue</b>                          |                  |                  |
| Interest Received  | 25,865           | 36,139           |
| <b>Total Interest, dividends and other investment revenue</b>                    | <b>25,865</b>    | <b>36,139</b>    |
| <b>Other Revenue</b>   |                  |                  |
| Gain on Sale of Assets   | 4,957            | -                |
| <b>Total Other Revenue</b>   | <b>4,957</b>     | <b>-</b>         |
| <b>Total Analysis of Revenue</b>   | <b>1,464,004</b> | <b>1,567,028</b> |
|  | 2025<br>(\$)     | 2024<br>(\$)     |
| <b>2. Contracts</b>  |                  |                  |
| Manawatu District Council  | 60,000           | 60,000           |
| Ministry of Justice  | 66,502           | 67,091           |



|                                |         |         |
|--------------------------------|---------|---------|
| Ministry of Social Development | 316,779 | 339,632 |
| Total Contracts                | 443,281 | 466,723 |

2025  
(\$)

### 3. Grants

|  |         |         |
|--|---------|---------|
| Grant - Sutherland Self Help Trust                           | 22,563  | -       |
| Grant - Page Trust   | 5,000   | -       |
| Grant - Wilks Charitable Trust                               | 2,000   | -       |
| Grant - Central Energy Trust                                 | 7,768   | -       |
| Grant - COGS   | 5,000   | 5,000   |
| Grant - ECCT   | -       | 10,000  |
| Grant - Fellding Oroa Presbyterian Parish (James Gibb Trust) | 7,597   | 6,000   |
| Grant - Gordon Lindsey Isaacs                                | 2,000   | 2,500   |
| Grant - Helen Royle Trust                                    | 583     | 9,417   |
| Grant - Horizons Regional Council                            | 10,438  | -       |
| Grant - John Iott Trust                                      | -       | 2,500   |
| Grant - Kingdom Foundation                                   | -       | 10,000  |
| Grant - Lottery Grants Board                                 | 61,895  | 60,592  |
| Grant - Ministry of Social Development                       | 31,660  | 175,185 |
| Grant - Methodist Church of NZ                               | 6,000   | -       |
| Grant - NZ Community Trust                                   | 10,000  | 10,000  |
| Grant - Powerco Limited                                      | -       | 4,000   |
| Grant - TG McCarthy Trust                                    | 12,000  | 1,075   |
| Grant - Manawatu District Council                            | 2,000   | -       |
| Total Grants   | 186,504 | 296,268 |

2025  
(\$)

### 4. Analysis of Expenses

|   |                  |                  |
|---|------------------|------------------|
| <b>Employee remuneration and other related expenses</b>       |                  |                  |
| ACC   | 2,854            | 2,752            |
| Payroll Processing  | 5,079            | 6,066            |
| Volunteer Expense   | 2,233            | 1,039            |
| <b>Wages</b>  |                  |                  |
| Wages   | 950,395          | 935,841          |
| Wages Contracted  | 60               | 4,540            |
| Governance Expenses   | 217,107          | 172,976          |
| <b>Total Wages</b>  | <b>1,167,563</b> | <b>1,113,357</b> |
| <b>Total Employee remuneration and other related expenses</b> | <b>1,177,728</b> | <b>1,123,215</b> |

### Expenses related to commercial activities

|                         |        |        |
|-------------------------|--------|--------|
| Administration          | 8,425  | 3,629  |
| Advertising/Promotional | 7,622  | 5,605  |
| Cleaning                | 16,983 | 16,116 |
| Computer                | 14,127 | 12,717 |



Notes to the Performance Report

|  | 2025<br>(\$)     | 2024<br>(\$)     |
|--|------------------|------------------|
| <b>Electricity</b>                                     | 16,439           | 15,809           |
| Equipment Hire   | 5,951            | 5,910            |
| Fundraising Expenses                                   | 2,481            | 178              |
| General  | 4,945            | 1,975            |
| Insurance  | 34,000           | 28,287           |
| Phone / Internet                                       | 18,048           | 19,738           |
| Postage  | 700              | 429              |
| Programme Operating Expenses                           | 54,326           | 74,495           |
| Printing & Stationery                                  | 10,487           | 7,746            |
| Rates  | 11,795           | 15,405           |
| Rent   | 34,545           | 33,761           |
| Repairs and Maintenance                                | 28,636           | 20,256           |
| Security   | 2,785            | 2,151            |
| Staff Amenities  | 3,555            | 3,738            |
| Supervision & Registration                             | 6,987            | 5,766            |
| Travel   | 2,030            | 4,528            |
| Training Expenses                                      | 2,602            | 1,338            |
| Vehicle Expenses                                       | 32,087           | 15,977           |
| <b>Total Expenses related to commercial activities</b> | <b>319,557</b>   | <b>295,554</b>   |
| <b>Other expenses</b>                                  |                  |                  |
| Accounting   | 4,600            | 4,600            |
| Audit  | 11,350           | 8,400            |
| Depreciation   | 25,640           | 29,549           |
| Interest and Bank Charges                              | 443              | 404              |
| Loss on Sale of Assets                                 | 699              | 2,843            |
| <b>Total Other expenses</b>                            | <b>42,732</b>    | <b>45,796</b>    |
| <b>Total Analysis of Expenses</b>                      | <b>1,540,017</b> | <b>1,464,565</b> |
|  | 2025<br>(\$)     | 2024<br>(\$)     |

**5. Analysis of Assets**

| <b>Cash and short-term deposits</b>       |                |                |
|---|----------------|----------------|
| ASAP Account                              | 35,656         | 23,893         |
| MHSS Trust Account                        | 10,111         | 10,018         |
| Contingency Savings Account               | 206,647        | 199,533        |
| Food Bank Account                         | 40             | 17,500         |
| MHSS Operational Account                  | 242,301        | 455,189        |
| MHSS Savings1                             | 5              | 5              |
| Petty Cash Cards                          | 352            | 1,914          |
| Tagged Funds Account                      | 33,041         | 44,215         |
| <b>Total Cash and short-term deposits</b> | <b>528,153</b> | <b>752,266</b> |
| <b>Debtors and prepayments</b>            |                |                |
| Accounts Receivable                       | 107,191        | 88,119         |
| Accrued Interest                          | 4,680          |                |



|   | 2025<br>(\$)     | 2024<br>(\$)     |
|---|------------------|------------------|
| <b>Prepayments</b>                        | 10,274           |                  |
| Sundry Debtor                             | (69,485)         |                  |
| Unexpended vouchers                       | 720              |                  |
| <b>Total Debtors and prepayments</b>      | <b>112,591</b>   | <b>28,909</b>    |
| <b>Other current assets</b>               |                  |                  |
| ASAP Trust Account (McIntosh & Signal)    | 2,121            | 2,073            |
| Loan - Manawatu Community Trust           | 90,000           |                  |
| Term Deposit                              | 300,000          | 150,000          |
| <b>Total Other current assets</b>         | <b>302,121</b>   | <b>242,073</b>   |
| <b>Other non-current assets</b>           |                  |                  |
| Advance - Manchester House Property Trust | 164,322          | 68,080           |
| <b>Total Other non-current assets</b>     | <b>164,322</b>   | <b>68,080</b>    |
| <b>Total Analysis of Assets</b>           | <b>1,107,187</b> | <b>1,091,328</b> |

## 6. Property, Plant and Equipment

| Asset Class                    | Opening Carrying Amount (\$) | Purchases (\$) | Sales/Disposals (\$) | Current Year Depreciation and Impairment (\$) | Closing Carrying Amount (\$) |
|--------------------------------|------------------------------|----------------|----------------------|---|------------------------------|
| <b>This Year</b>               |                              |                |                      |   |                              |
| Motor Vehicles                 | 31,265                       |                | 2,342                | 8,677   | 20,247                       |
| Furniture and fixtures         | 18,098                       | 10,881         |                      | 5,847   | 23,131                       |
| Computers (including software) | 8,860                        |                |                      | 4,418   | 4,442                        |
| Shop Fittings                  | 4,047                        |                |                      | 1,732   | 2,316                        |
| ASAP                           | 9,794                        |                |                      | 2,564   | 7,230                        |
| Senior Centre                  | 28,070                       | 2,697          | 96                   | 2,403   | 28,268                       |
| <b>Total</b>                   | <b>100,134</b>               | <b>13,578</b>  | <b>2,438</b>         | <b>25,640</b>                                 | <b>85,634</b>                |
| <b>Last Year</b>               |                              |                |                      |   |                              |
| Motor Vehicles                 | 44,247                       |                |                      | 12,981  | 31,265                       |
| Furniture and fixtures         | 21,443                       | 2,066          | 318                  | 5,093   | 18,098                       |
| Computers (including software) | 9,718                        | 3,961          |                      | 4,820   | 8,860                        |
| Shop Fittings                  | 3,792                        | 3,044          | 1,149                | 1,641   | 4,047                        |
| ASAP                           | 12,588                       |                |                      | 2,794   | 9,794                        |
| Senior Centre                  | 30,454                       | 1,213          | 1,376                | 2,221   | 28,070                       |
| <b>Total</b>                   | <b>122,241</b>               | <b>10,285</b>  | <b>2,843</b>         | <b>29,549</b>                                 | <b>100,133</b>               |



### 7. Loan - Manawatu Community Trust

The loan to Manawatu Community Trust is a secured mortgage against 14 Bowen Street, Feilding. The mortgage is interest free to provide MHSS continued access to the property for the senior centre activities. An amount of \$90,000 was repaid in July 2021 and \$90,000 was repaid on 6 July 2024. MHSS leases back the Bowen Street premises at \$100 plus GST p.a. until 6 July 2027.

### 8. Loan - Manawatu District Council

Loan of \$50,000 for an indefinite term without interest or repayment subject to the society continuing to operate a social service facility in Feilding.

|   | 2025<br>(\$)   | 2024<br>(\$)   |
|---|----------------|----------------|
| <b>9. Analysis of Liabilities</b>           |                |                |
| <b>Creditors and accrued expenses</b>       |                |                |
| Accounts Payable                            | 41,293         | 38,647         |
| Accrued Expenses                            | 16,293         | 12,900         |
| GST   | 20,435         | 18,300         |
| <b>Total Creditors and accrued expenses</b> | <b>78,020</b>  | <b>69,847</b>  |
| <b>Deferred revenue</b>                     |                |                |
| Estate of Gordon Lindsey Isaacs Grant       | 2,500          | 2,000          |
| Helen Royle Trust                           | " 583          | " 583          |
| James Gibb Fund (Presbyterian)              | 1,404          | " "            |
| Kingdom Foundation                          | 5,000          | " "            |
| Lotteries Grants Board                      | 40,027         | 41,922         |
| Ministry of Social Development              | " 2,745        | " 2,745        |
| Strengthening Families Unspent Funds        | 1,772          | 1,960          |
| TG McCarthy Trust                           | 1,650          | 2,000          |
| Sutherland Self Help Trust                  | 7,437          | " "            |
| <b>Total Deferred revenue</b>               | <b>59,789</b>  | <b>51,211</b>  |
| <b>Employee costs payable</b>               |                |                |
| Employee Entitlements                       | 80,626         | 89,592         |
| <b>Total Employee costs payable</b>         | <b>80,626</b>  | <b>89,592</b>  |
| <b>Loans</b>                                |                |                |
| Spark Interest Free Loan                    | 2,260          | 2,159          |
| <b>Total Loans</b>                          | <b>2,260</b>   | <b>2,159</b>   |
| <b>Total Analysis of Liabilities</b>        | <b>220,696</b> | <b>212,809</b> |



## 10. Accumulated Funds

| Description  | Current Year (\$)                 | Current Year (\$)                                  | Current Year (\$) |
|--|-----------------------------------|--|-------------------|
|  | Accumulated Surpluses or Deficits | Property, Plant and Equipment Revaluation Reserves | Total             |
| Opening balance  | 641,656                           | 286,997  | 928,653           |
| Surplus/(Deficit)  | (76,013)                          |  | (76,013)          |
| Other movements recognised directly in accumulated funds | 69,484                            |  | 69,484            |
| Closing balance  | 635,127                           | 286,997  | 922,124           |

| Description       | Last year (\$)                    | Last year (\$)                                     | Last year (\$) |
|-------------------|-----------------------------------|--|----------------|
|                   | Accumulated Surpluses or Deficits | Property, Plant and Equipment Revaluation Reserves | Total          |
| Opening balance   | 539,193                           | 286,997  | 826,190        |
| Surplus/(Deficit) | 102,463                           |  | 102,463        |
| Closing balance   | 641,656                           | 286,997  | 928,653        |

## 11. Commitments

| Commitment                          | Explanation and timing  | Current Year (\$) | Last Year (\$) |
|-------------------------------------|---|-------------------|----------------|
| Commitments to lease or rent assets | Sharp Corporation - Photocopier Lease taken out 9th June 2022 | 2,751             | 5,271          |
|                                     | Aorangi Street - Property lease for 20 years <sup>85</sup>    | 85,883            | 90,833         |
|                                     | Fergusson Street - Property lease for 20 years                | 257,500           | 272,500        |
|                                     | Total remaining commitments                                   | 346,134           | 368,604        |

## 12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).



### 13. Deferred Revenue

| Description                           | Purpose and nature of the documented expectations over future use  | Date documented expectations are expected to be satisfied | Original Amount | Deferred Amount   | Deferred Amount |
|---------------------------------------|--|---|-----------------|-------------------|-----------------|
|                                       |  |   |                 | Current Year (\$) | Last Year (\$)  |
| Estate of Gordon Lindsey Isaacs Grant | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026  | 2,500           | 2,500             | 2,000           |
| Helen Royle Trust                     |  |   | -               | -                 | 583             |
| James Gibb Fund (Presbyterian)        | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026  | 9,000           | 1,404             | -               |
| Kingdom Foundation                    | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026  | 5,000           | 5,000             | -               |
| Lotteries Grants Board                | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026  | 60,000          | 40,027            | 41,922          |
| Ministry of Social Development        |  |   | -               | -                 | 2,745           |
| Strengthening Families Unspent Funds  | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026  | 3,000           | 1,772             | 1,960           |
| TG McCarthy Trust                     | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to  | 30th June 2026  | 1,650           | 1,650             | 2,000           |



|                            |  |                |                |               |               |  |
|----------------------------|--|----------------|----------------|---------------|---------------|--|
|                            | support the delivery of specific programmes or activities.   |                |                |               |               |  |
| Sutherland Self Help Trust | Funding will be used for the provision of specific goods or services to third-party beneficiaries, to cover general operating costs over a specified time period, or to support the delivery of specific programmes or activities. | 30th June 2026 | 30,000         | 7,437         | -             |  |
| <b>Total</b>               |  |                | <b>111,150</b> | <b>59,789</b> | <b>51,211</b> |  |

#### 14. Related Parties

| Description of related party relationship   | Description of the Transactions | Value of Transactions | Value of Transactions | Amount owing from/(to) related party | Amount owing from/(to) related party |
|---|---------------------------------|-----------------------|-----------------------|--------------------------------------|--------------------------------------|
|   |                                 | Current Year (\$)     | Last year (\$)        | Current Year (\$)                    | Last year (\$)                       |
| Manchester House Property Trust: Manchester House Social Services Society can appoint new trustees on behalf of the Trust | Rent and Administration Fee     | 25,000                | 25,000                | 164,322                              | 68,080                               |

#### 15. Events After the Balance Date

There were no significant events post balance date. (Last year: Nil).

#### 16. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

#### 17. Goods and Services Received In Kind

The society receives a significant amount of items for resale through the Op Shop in Feilding. The items held at balance date are not valued in these financial statements.





INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
MANCHESTER HOUSE SOCIAL SERVICES SOCIETY INCORPORATED

**Opinion**

We have audited the performance report of Manchester House Social Services Society Incorporated (the Society) on pages 3 to 20, which comprise the financial statements on pages 7 to 20, and the service performance information on page 6, and entity information on pages 3 to 5. The complete set of financial statements comprise the statement financial position as at 30 June 2025, the statement of financial performance, and statement of cash flows for the year then ended, and notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying performance reports presents fairly in all material respects:

- the entity information as at 30 June 2025;
- the financial position of the entity as at 30 June 2025, and its financial performance and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with Reporting Requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard).

**Basis for Qualified Opinion**

We were unable to obtain sufficient appropriate audit evidence about the carrying amount of the Society's Donations, Fundraising, Opportunity Shop Sales, Activities Income and Sundry Income. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Furthermore, the Society has elected to not consolidate the transactions of its controlled entity Manchester House Property Trust in accordance with PBE IPSAS 35.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the statement of service performance and entity information in accordance with ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. 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 Society 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 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 Society.

### **Responsibilities of Those Charged with Governance for the Performance Report**

Those Charged with Governance are responsible on behalf of the Society for:

- The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- Such internal control as Those Charged with Governance determine 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, those charged with governance are responsible 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 those charged with governance either intends to liquidate the Society 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 as a whole 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 NZ AS 1 (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 NZ AS 1 (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 override of internal controls.
- Obtain an understanding of internal controls relevant to the audit of the performance report 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 and those charged with governance.
- Obtain an understanding of the process applied by the Society to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement basis or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Society's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the Society's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- 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 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 conclusions may cause the Society to cease to continue as a going concern.
- Evaluate overall presentation, structure and content of the performance report and whether the performance report represents the underlying transactions and events, and elements/aspects of service performance in accordance with the applicable financial reporting framework, in a manner that achieves fair presentation.

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

*Auditlink Limited*

**AuditLink Ltd**  
Palmerston North

16 October 2025

