



Te Manawa Family Services Charitable Trust

PERFORMANCE REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF TE MANAWA FAMILY SERVICES CHARITABLE TRUST**

Report on the Performance Report

Opinion

We have audited the performance report of Te Manawa Family Services Charitable Trust ("the Trust"), which comprises the entity information, the statement of service performance, the statement of financial performance, and statement of cash flows for the year ended 30 June 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and other explanatory information.

In our opinion:

- the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year ended 30 June 2025;
 - the financial position of the Trust as at 30 June 2025, and its financial performance, and cash flows for the year then ended
 - the statement of 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 Trust's measurement bases or evaluation methods

in accordance with the Tier 3 (Not-For-Profit (NFP)) Standard ("Tier 3 NFP Standard") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies, and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with New Zealand Auditing Standard 1 (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 Trust 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.

Our firm carries out other assignments for the abbreviation in the area of taxation advice and special consultancy projects. In addition to this, partners and employees of our firm deal with the abbreviation on normal terms within the ordinary course of trading activities of the business of the abbreviation. The firm has no other relationship with, or interests in, the abbreviation.

Responsibilities of The Trustees for the Performance Report

The Trustees are responsible for:

- The preparation, and fair presentation of the performance report in accordance with the Tier 3 NFP Standard.

- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with the Tier 3 NFP Standard.
- The preparation and fair presentation of the statement of service performance in accordance with the Trust's measurement bases or evaluation methods, in accordance with the Tier 3 NFP Standard.
- The overall presentation, structure and content of the statement of service performance in accordance with the Tier 3 NFP Standard.
- Such internal control as The Trustees 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, The Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless The Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and 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 economic decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-18-1/>

This description forms part of our auditor's report.

Who we Report to

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

BDO Manawatu Audit Limited

BDO Manawatu Audit Limited
Palmerston North
New Zealand
30 January 2026

Entity Information

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

Legal Name of Entity

Te Manawa Family Services Charitable Trust

Entity Identifier

Registration Number: CC20104

Entity Type and Legal Basis

Te Manawa Services Charitable Trust was incorporated under the Charitable Trusts Act 1957 on the 5th July 2000 and changed its name to Te Manawa Family Services Charitable Trust on the 21st September 2015. The Trust is registered under the Charities Act 2005.

Entity's Purpose or Mission

Vision Statement:

Families connected, nurtured and valued growing the mana and wellbeing of our community.

Mission Statement:

- To develop understanding and commitment to healthy and respectful relationships through the delivery of high-quality programmes and support services
- To collaborate with other community agencies and groups to enable effective intervention that will ensure the best outcomes for those we are supporting
- To ensure that the sacredness and safety of children is paramount in all we do.

Entity's Operational Structure

The Men's Programme team consists of a Team Leader, four additional facilitators, four men and two women, all qualified as counsellors or social workers and accredited as providers of Stopping Violence Programmes.

The Women's Programme team consists of a Team Leader and two additional facilitators, all qualified social workers and accredited as providers of Stopping Violence Programmes.

The Whānau Connect team consists of one Team Leader and two facilitators, all qualified social workers.

The Family and Whānau Support team consists of four women – three qualified social workers and one administrator. Te Manawa Family Services also employs three administrators, working across our Palmerston North and Feilding sites.

Entity's governance arrangements

Te Manawa Family Services is governed by a Trust Board that meets monthly for the purpose of:

Receiving, monitoring and approving annual budgets, financial statements and annual accounts; receiving, considering and approving monthly reports and recommendations from the Manager, the Treasurer and committees of the Trust Board; reviewing and approving all policies and procedures; monitoring the development and practices of Te Manawa Family Services; overseeing Te Manawa Family Services' process of recruitment, selection and accreditation of all workers and facilitators; providing support and expertise for specific projects and agency development through participation in working parties; and guiding and monitoring the overall strategic direction of Te Manawa Family Services.

There are five members of the Trust Board at 30th June 2025.

Entity's Reliance on Volunteers and Donated Goods or Services

The only volunteers are the members of the Trust Board.

Approval of Performance Report

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

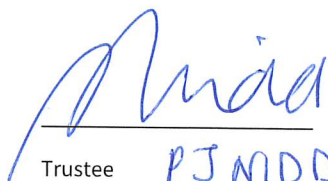
The Trustees are pleased to present the approved Performance report including the historical financial statements of Te Manawa Family Services Charitable Trust for year ended 30 June 2025.

APPROVED



Trustee

D J Walker



Trustee

P J MDD.

Date

19/12/25

Statement of Service Performance

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

Description of medium to long term objectives

Te Manawa Family Services provides programmes and services aimed to reduce family violence, improve people's awareness of the impact of violence on everyone, increase safety and wellbeing for individuals and families, increase people's ability to handle emotions in a safe and respectful way, support adults to keep children safe and provide them with positive parenting skills, and to provide people with understanding and tools to develop and maintain healthy and positive relationships.

Our key activities

The numbers below are those that engaged include all people engaged between 01 July 2024 and 30 June 2025 regardless of their initial referral or start date.

Description	Quantification	2025	2024
Men Living Free from Violence Programmes	Number engaged on the programmes	304	259
Women Living Free from Violence Programmes	Number engaged on the programmes	192	177
Youth & Parenting Programmes	Number engaged on the programmes	83	71
Men's, Women's & Youth & Parenting programmes	Number completing Programme Intake Assessments only	29	112
Family & Whanau Support Service	Number receiving the service	101	96
Triage referrals	Clients referred from Triage meetings with Police	477	455

Statement of Financial Performance

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests, and other general fundraising activities	1	459	171
Government service delivery grants/contracts	1	1,612,650	1,515,288
Non-government service delivery grants/contracts	1	7,471	65,500
Interest, dividends, and other investment revenue	1	21,960	28,514
Other revenue	1	1,200	1,935
Total Revenue		1,643,742	1,611,408
Expenses			
Employee remuneration and other related expenses	2	1,413,091	1,228,477
Other expenses related to service delivery	2	374,599	336,159
Depreciation	4	24,059	33,695
Total Expenses		1,811,749	1,598,331
Surplus/(Deficit) for the Year		(168,007)	13,077

This statement should be read in conjunction with the accounting policies, notes to the accounts and the independent auditor's report.

Statement of Financial Position

Te Manawa Family Services Charitable Trust As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank Accounts & Cash	3	280,347	665,022
Debtors and prepayments	3	55,934	23,664
Investments		150,000	-
Total Current Assets		486,281	688,686
Non-Current Assets			
Property, Plant and Equipment	4	121,354	59,244
Work in Progress		-	19,765
Total Non-Current Assets		121,354	79,009
Total Assets		607,635	767,695
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	29,976	37,387
Employee costs payable	5	139,619	138,146
Deferred revenue	5	6,313	-
Total Current Liabilities		175,907	175,533
Total Liabilities		175,907	175,533
Total Assets less Total Liabilities (Net Assets)		431,728	592,162
Accumulated Funds			
Accumulated surpluses	6	431,728	592,162
Total Accumulated Funds		431,728	592,162

This statement should be read in conjunction with the accounting policies, notes to the accounts and the independent auditor's report.

Statement of Cash Flows

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

	NOTES	2025	2024
Capital grants and donations			
Cash Flows from Operating Activities			
Cash was received from			
Donations, koha, bequests, and other general fundraising activities		459	171
Government service delivery grants/contracts		1,575,797	1,525,264
Non-government service delivery grants/contracts		7,471	65,500
Goods and Services Tax received		1,819	-
Interest, dividends and other investment receipts		23,798	28,514
Other cash received		1,200	1,935
Total Cash was received from		1,610,544	1,621,384
Cash was applied to			
Employee remuneration and other related payments		(1,411,618)	(1,205,323)
Goods and Services Tax paid		-	(5,929)
Other payments related to service delivery		(367,198)	(380,921)
Total Cash was applied to		(1,778,816)	(1,592,173)
Total Cash Flows from Operating Activities		(168,271)	29,211
Cash Flows from other activities			
Cash was applied to			
Payments to acquire property, plant and equipment		(66,404)	(49,270)
Payments to purchase investments		(150,000)	-
Total Cash was applied to		(216,404)	(49,270)
Total Cash Flows from other activities		(216,404)	(49,270)
Net Increase/(Decrease) in Cash		(384,675)	(20,059)
Opening Cash Balance		665,022	685,081
Closing Cash Balance	3	280,347	665,022

This statement should be read in conjunction with the accounting policies, notes to the accounts and the independent auditor's report.

Statement of Accounting Policies

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

Basis of Preparation

The entity has elected to apply with XRB's Tier 3 PBE (NFP) standard. This is 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.

This is the Entity's first Performance Report presented in accordance with XRB's NFP Tier 3 Standards.

Presentation Currency

The Performance Report is presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$.

Income Tax

Te Manawa Family Services Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Revenue Recognition

Donations, koha, bequests, and other general fundraising activities

Donations and grants with a documented expectation regarding use have been recognised as revenue over time as the expectation is satisfied.

Government & Non-government service delivery grants/contracts

Grants are recorded according to completion of performance obligation. If no performance obligation then they are recorded when paid.

Contracts are recorded according to completion of performance obligation.

Interest, dividends, and other investment revenue

Interest income is recorded as it is earned.

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.

Trade Receivables

Trade receivables are initially measured at the amount owed. When it is likely that the amount owed, or some portion, will not be collected, an impairment adjustment is recorded. Interest charged on overdue amounts are added to the individual debtor balance.

Investments

Investments are recorded when purchased and are recorded at cost. If it appears that the carrying amount of the investment will not be recovered, it shall be written down to the current market price. Any impairment expense is recorded in the Statement of Financial Performance.

Property, Plant and Equipment

Items of property, plant and equipment are initially recognised at cost. Historic cost includes items of expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

Items of property, plant and equipment are measured under the Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

All other repairs and maintenance expenditure is recognised in the Statement of Financial Performance as incurred.

Depreciation is calculated on a straight line / diminishing value basis over the estimated useful life of the asset. The following estimated depreciation rates /useful lives have been used:

- Buildings (leasehold Improvements) 33% DV
- Furniture and fittings 13% - 16% DV
- Palmerston North Premises 10% - 50% DV
- Plant and equipment 14.40% - 67% DV

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the year the asset is de-recognised.

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

The performance report has been prepared in line with the new Tier 3 reporting framework. Prior years figures have been reclassified into the new reporting categories.

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Te Manawa Family Services Charitable Trust For the year ended 30 June 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests, and other general fundraising activities		
Donations Received	459	171
Total Donations, koha, bequests, and other general fundraising activities	459	171
Government service delivery grants/contracts		
Contract Funding	1,538,059	1,448,678
Contract Funding - Manawatu District Council	30,000	30,000
Grants Received	4,320	-
PNCC - Strategic Priority Grant	40,271	36,610
Total Government service delivery grants/contracts	1,612,650	1,515,288
Non-government service delivery grants/contracts		
Grants Received	7,471	65,500
Total Non-government service delivery grants/contracts	7,471	65,500
Interest, dividends and other investment revenue		
Interest Received	21,960	28,514
Total Interest, dividends and other investment revenue	21,960	28,514
Other revenue		
Honorarium - Te Kupenga Whakaoti Mahi Patunga NNFVS	1,200	1,935
Total Other revenue	1,200	1,935
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses		
Admin - Training Allowance	-	446
H/R - ACC	3,339	2,604
H/R - Health Insurance	16,922	12,196
PL - Supervision	220	1,751
PL - Training & Professional Fees	-	3,045
Wages	1,392,609	1,208,435
Total Employee remuneration and other related expenses	1,413,091	1,228,477
Other expenses related to service delivery		
Operating Expenses		
Bank Fees	229	220
CE - Training & Professional Development	7,314	2,863
Communication Costs	17,436	16,355
Correction of Credit Card Balance	1,311	-
G/A - Minor Equipment	1,928	2,145
G/A - Postage & Stationery	8,238	9,062
G/A - Repairs & Maintenance (IT & Equip)	29,973	30,204

	2025	2024
G/A - Software monitoring and security	22,431	17,538
G/A - Tearoom and First Aid	9,332	6,773
H/R - Indemnity Insurance	3,054	1,460
H/R - Staff & Agency Meetings	8,401	4,822
MHERC Grant	313	-
MoJ Flexibility Funding	5,715	3,668
Premises Costs	134,595	119,330
Programme Resources	1,425	1,013
Promotion Costs	6,281	3,997
Staff Supervision	22,127	16,043
Staff Training & Accreditation	10,585	12,996
Travel	9,976	6,813
Tu Manawa Active Aotearoa	2,524	-
XERO	1,334	1,259
Total Operating Expenses	304,521	256,561
Administration Expenses		
Accounting	5,000	8,000
Audit Fees	15,215	6,100
Charities Commission Return Fee	89	-
H/R - Resignations, Recruitment & Appointment	26,094	23,574
IRD Pen & Int	-	2,342
Legal	1,901	32,592
PNCSC	99	55
S & L - NNSVS - Membership Fee	500	413
S & L - NZAC/NZCCA/SWRB/ANZASW	8,217	4,440
S & L - Social Service Providers Aotearoa	61	61
Strategic and Cultural Planning	8,138	-
V/C - Trust Board	4,764	2,021
Total Administration Expenses	70,077	79,598
Total Other expenses related to service delivery	374,599	336,159

2025

2024

3. Analysis of Assets

Cash and Short Term Deposits

Bank	280,347	515,022
Term Deposits (<90 days)	-	150,000
Total Cash and Short Term Deposits	280,347	665,022

Debtors and Prepayments

Accounts Receivable	49,642	-
Accrued Interest	1,670	3,508
Credit Card	-	1,754
Payments in Advance	-	5,460
GST	4,622	12,942
Total Debtors and Prepayments	55,934	23,664

Total Analysis of Assets

336,281 688,686

4. Property, Plant and Equipment

2025

Asset Class	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Buildings	116	79,228	-	699	78,645
Plant and Equipment	34,026	-	-	15,671	18,355
Furniture and Fittings	6,427	5,174	-	1,191	10,411
Palmerston North Premises	18,675	1,767	-	6,499	13,943
Total	59,244	86,169	-	24,060	121,354

2024

Asset Class	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Buildings	173	-	-	57	116
Plant and Equipment	25,989	35,730	-	27,693	34,026
Furniture and Fittings	7,474	-	-	1,047	6,427
Palmerston North Premises	10,033	13,540	-	4,898	18,675
Total	43,669	49,270	-	33,695	59,244

	2025	2024
5. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	14,795	26,472
Accrued Expenses	13,500	10,915
Credit Card	1,681	-
Total Creditors and accrued expenses	29,976	37,387
Employee costs payable		
Accrued Wages & Leave	106,020	107,173
PAYE Payable	33,599	30,974
Total Employee costs payable	139,619	138,146
Deferred Revenue		
Unspent Grants	6,313	-
Total Deferred Revenue	6,313	-
Total Analysis of Liabilities	175,907	175,533
	2025	2024

6. Accumulated Funds

Accumulated Funds		
Opening Balance	592,162	579,085
Accumulated surpluses or (deficits)	(168,007)	13,077
Correction of Prior Years Accounts Payable	7,573	-
Total Accumulated Funds	431,728	592,162
Total Accumulated Funds	431,728	592,162

7. Correction of Errors

The Trust identified a historical error in the recognition of Accounts Payable. The amount of the error is \$7,573, which the Trust has corrected by adjusting the balances for the following items in the Statement of Financial Position in the current financial year:

- Decreased accounts payable by \$7,573
- Increased accumulated surpluses or (deficits) by \$7,573

The comparatives have not been corrected as per the requirements of the Tier 3 NFP accounting standard.

2025

2024

8. Commitments

Commitments to lease or rent assets

Current (less than twelve months)	148,855	104,921
Non Current (later than twelve months)	404,234	519,532
Total Commitments to lease or rent assets	553,088	624,453

Commitments Include the following Leases:

- Palmerston North premises
- Fielding premises
- Photocopiers
- Water Coolers
- Plants

9. Contingent Liabilities and Guarantees

At reporting date there is an ongoing employee dispute. The insurance company have confirmed that the matter is covered and the maximum exposure to the Trust is \$5,000. (Last year - nil).

10. Related Parties

There were no transactions involving related parties during the financial year.

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.