

Whaioro Trust

ANNUAL
REPORT

2025

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DIRECTORY

30 JUNE 2025



Nature of Business

Whaioro Trust is a Mental Health and Addictions organisation providing supported employment services to ngā tangata whaiora (people experiencing mental health issues), counselling services to rangatahi (youth) who are affected by alcohol and other drugs and an Alternative Education programme.

Registered Office

6 Linton Street
PO Box 178
Palmerston North

Telephone

(06) 354 0670

Trustees

T Robinson (Chairperson)
S Mason (Treasurer)
H Arapere
R Taplin
A Winiata-Kenny
T Ngobi
P Butler
C Lynch (Consumer Representative)

Chief Executive Officer

K Bevan

Auditors

AuditLink
Palmerston North

Accountants

BDO
Palmerston North

Bankers

ANZ Banking Group (New Zealand)
Palmerston North

Solicitor

Riverstone Law
Palmerston North



ORGANISATIONAL STRUCTURE





MOEMOE VISION

Ma te Whaioro, ka ora te tangata
Sharing the journey to wellbeing

Manaakitia te mauri
Supporting the wellbeing of whānau

KAUPAPA MISSION



BOARD MEMBERS

30 JUNE 2024



Tracey Robinson
Chairperson



Hare Arapere



Sheena Mason
Treasurer



Reina Taplin



Alma Winiata-Kenny



Cushla Lynch
Consumer Representative



Terisa Ngobi



Peter Butler

CHAIRPERSON'S REPORT



Tracey Robinson
Chairperson
Whaioro Trust

E te Mangai, e ngā Anahera Pono, e te Tokotoru tapu, tēnei ra mātou, ā koutou pononga te tuku atu i tō mātou reo whakamoemiti ki mua i o koutou aroaro, mō a koutou manaakitanga i whiwhi nei mātou i ngā rā ki muri, tae noa mai ki tēnei haora.

Ki ngā mate huhua o te rohe nei, moe mai ra koutou.

Ōtira, e ngā reo karangatanga maha o ngā hau e whā, tēnei taku mihi ki a koutou katoa i raro i ngā manaakitanga o ngā pae maunga o Ruahine o Tararua,

Tēnā koutou, tēnā koutou, tēnā tātou katoa.

“Tirohanga whakamuri, kōkiri whakamua”

Thank you for the opportunity to acknowledge the enduring contributions of our Board, Chief Executive, and dedicated staff, whose work is deeply grounded in the values of kotahitanga, mātauranga, wairuatanga, whanaungatanga, rangatiratanga, manaakitanga, and kaitiakitanga. These principles are interwoven throughout Whaioro Trust’s approach to supporting mental health, addressing alcohol and drug addictions, enabling supported employment, and delivering social work support.

Collaboration with stakeholders and partners remains essential to our kaupapa. Recently, Te Wana conducted an audit of Whaioro Trust, and we eagerly anticipate the insights and outcomes that will emerge from this process. We are profoundly grateful to having the right people in place, importantly those who embody our values and move our kaupapa into action.

Therefore, we are committed to uplifting the spiritual wellbeing of Māori whānau and communities by cultivating a supportive environment that enhances mental health and addresses addiction. Our approach integrates mātauranga Māori, contemporary clinical practices, and collaborative partnerships.

CHAIRPERSON'S REPORT CONT.



As a governance Board, we maintain clarity and confidence in our responsibilities through providing strategic oversight, ensuring financial accountability, and upholding the organisation's values and vision. We are committed to actively supporting our Chief Executive through constructive leadership, informed decision-making, and a shared focus on delivering impactful outcomes for our communities.

“Kua tawhiti kē tō haerenga mai, kia kore e haere tonu. He nui rawa ō mahi, kia kore e mahi nui tonu”

Notably, the current government of New Zealand faces a complex array of challenges that test its leadership, policy coherence, and ability to deliver meaningful outcomes for all citizens however when the cost of living continues to rise, this undoubtedly places pressure on whānau, hapū, iwi and communities.



Māori-Crown relations remain a contentious area, particularly with debates surrounding the Treaty principles bill and the removal of Treaty clauses from legislation. These developments have sparked concern among Māori communities and advocates for indigenous rights, who fear a weakening of rangatiratanga and equity in governance.

Furthermore, the disestablishment of Te Aka Whai Ora, the Māori Health Authority, marked a significant shift in New Zealand's approach to equitable healthcare. Established to address longstanding disparities in Māori health outcomes, Te Aka Whai Ora was designed to uphold Te Tiriti o Waitangi by enabling Māori-led solutions, embedding mātauranga Māori, and ensuring culturally responsive services. Its removal has sparked widespread concern among Māori communities, health professionals, and advocates who view the decision as a step backward in honouring tino rangatiratanga and partnership.

CHAIRPERSON'S REPORT CONT.



Despite this, Māori must be the co-designers of a primary health system that serves whānau, hapū, iwi and communities.

At Whaioro Trust, the kaupapa of pay equity speaks directly to our values and the communities we serve. The recent “Women’s Day of Action,” held in Levin, led by Terisa Ngobi, reinforced the urgent need to address pay disparities not just as a workplace issue, but as a whānau and community concern. Ngā mihi nui ki a koe, Terisa, for your leadership in this space.

Many of the wāhine we support whether through mental health services, addiction recovery, social work, or employment pathways are the pillars of their whānau. When they are undervalued and underpaid, the impact is felt across generations. Our commitment to equity means recognising the vital roles wāhine play, both in their homes and in the workforce, and ensuring our services reflect that understanding.

As a provider grounded in kaupapa Māori, we see pay equity as integral to wellbeing. It influences access to housing, education, healthcare, and stability. In these challenging times, Whaioro Trust remains steadfast in advocating for inclusive and courageous leadership within our organisation, across our sector, and in government. Justice for wāhine is justice for whānau, and we are proud to be part of that movement.



As Aotearoa New Zealand faces uncertain times, the call for inclusive, transparent, and courageous governance has never been more urgent.

CHAIRPERSON'S REPORT CONT.



Whaioro Trust stands strong through the unwavering dedication of our Chief Executive, committed staff, and enduring partnerships that uphold our kaupapa. Their collective efforts ensure our services remain responsive, culturally grounded, and impactful across mental health, addiction, employment, and social support.

We deeply acknowledge the leadership, compassion, and resilience that drive our kaupapa forward. It is through Kotahitanga and Manaakitia te mauri that we continue to uplift whānau and communities, Mā te Whaioro, ka ora te tangata. Our strength lies not only in what we do, but in who we do it with those who walk alongside us with integrity, purpose, and aroha.

E kore e mutu ngā mihi ki a koe Kelly, koutou ko Hare, Alma, Cushla, Pete, Reina, Sheena, and Terisa.



“Ehara taku toa i te toa takitahi engari taku toa i te takimano e”

Ngā mihi nui ki a koutou katoa

Tracey

Te Tih
Te Whare Pūkai



CEO'S REPORT



Kelly Bevan
Chief Executive Officer

Tēnā koutou katoa ngā kai tautoko o te kaupapa nei. Ka nui te mihi ki a koutou kua tae mai ki te hui a tau o Whaioro Trust 2025.

Moe mai rā, moe mai rā, Ariki Tā Tumu Te Heuheu Tūkino VIII. Kei te tuku aroha ki te iwi o Tūwharetoa, taka tonu ana ngā roimata kua taka tētahi totara.

Me mihi anō ka tika, ki te poari mō tō koutou ārahi i te waka mai i te tēpu matua. Ki ngā kaimahi hoki mō tō koutou puku mahi.

We have just come through a year of working with Te Whatu Ora to develop outcomes reporting which has involved massive changes within our client management system and adjustment by kai mahi to ensure they enter the data correctly. Chirstina Hemmingsen is our lead in this space, and we now find ourselves in a comfortable position with outcomes reporting.

These are uncertain times for Māori organisations and so we are very grateful to find ourselves with all contracts renewed to 2027. We also fought for pay equity for social workers and this has also come through for our social workers this took a lot of work by myself and Christina.

As the workload continues to increase and services discontinue in the community in general there are times when our offices are empty for most of the day and so we are focussing more on ensuring receptions are covered to allow for walk ins and the phone to be answered.

The work of the Whaioro Kaimahi is incredible and I continue to be inspired by how hard they all work and the life changing results they reach with the whānau that they work with. As part of good practise, we joined forces with Te Tihi navigators in January and underwent a group watea at Foxton Beach. This clears the wairua and sets them off on a good and healthy start for the year.

CEO'S REPORT CONT.



I want to acknowledge BDO who manage payroll, leave, prep for audit and aspects of payables this is a streamlined process and much appreciated. I also want to mention Ngaroma Whiting our virtual back-office support person from IT, fleet, AGM, HR, payables and general troubleshooting. Ngā mihi and thanks for supporting Whaioro for 10 years.

We changed our Information Technology provider to Ricoh this year and they have placed a korowai of security over our organisation which means we do things differently, but we have avoided the hackers. A recent report from Ricoh identified many have tried to breach our IT systems. We continue to work with them to improve our IT space and will begin discussions about AI parameters for Whaioro soon.

Last month we completed our fifth review by Te Wana, and passed. Te Wana are an independent organisation who review with an understanding of kaupapa Māori and compliance matters. A big mihi to the board as you received the highest praise in terms of the skills currently on a board we have ever received before.

As the Raukawa Au ki te Tonga representative on the Iwi Māori Partnership Board, which has strong regional iwi representation on it, we find ourselves demoted under the Pae Ora Act to giving advice to a Māori Health Board who is advisory only to Te Whatu Ora. The role is so diminished that we have chosen to prioritise projects that will benefit whānau health the most and to leave a legacy behind should we be dismissed by the current government.



What will we aspire to achieve going forward? Funding for our vaping programme. The programme was developed by Janelle Hing, and is in huge demand from intermediate to high schools. A subject she presented on in Calgary this year.

CEO'S REPORT CONT.



We have noted that this year five kaimahi have completed degrees, as well as a kaimahi who will sit her final only weeks after leaving our organisation. One being a kaimahi who came to us last year as an intern, and has opted to continue in a role that does not require the level of qualification she has attained.

In addition to this, four kaimahi already have degrees, four have enrolled in the Level 4 Mental Health Qualification, and two more have signaled an interest in enrolling in the level 4 programme.

Finally, I want to sincerely thank the board for approving the attendance of myself and AoD Team Lead Janelle Hing at the International Indigenous Social Work Conference in Calgary, Canada this August. It was a unique opportunity for cultural exchange, pow wow, dancing, and experiencing their spiritual traditions. Ka nui te mihi ki te poari.



*Ma te Whaioro ka ora te Tangata
Sharing the journey to wellbeing*

Kelly



PROGRAMME REPORTS



MENTAL HEALTH Services

Christina Hemmingsen, Practice Manager

Over the past 12 months, our mental health services have maintained strong staffing consistency. This has supported responsive engagement with whānau and strengthened trust and collaboration across teams and partner organisations.

Across the service, kaimahi have collaborated on a range of initiatives including Mental Health Awareness Week, Samoan Language Week, Te Wiki o te Reo Māori, Community Hauora Days, joint activities with UCOL, and the coordination of Christmas packs for whānau. Working alongside Te Tihi – Te Whare Pūkai, the teams also supported the distribution of kai and winter hauora packs – with the impact of this mahi reflected in the kupu of one whānau:

“We slept so well – the best sleep. We didn’t wake up cold. We were warm.”

These kaupapa reflect the collective commitment to promoting wellbeing, strengthening connection, and ensuring kaupapa Māori remains visible and active within the community.

Kaitiaki ā-Whānau

This year has been one of steady growth and strengthened connection for the Kaitiaki ā-Whānau team. Both practitioners Becky Tapp and Stacey Campbell are now fully registered social workers – a reflection of their commitment to whānau and to the kaupapa that guides their mahi.

Working across the motu from Ōtaki through to Feilding, the team continues to support Whānau in different spaces and circumstances, breaking down barriers from a clinical lens which the community feedback loop informs us is appreciated and monthly engagements are now averaging over 300 contacts.

PROGRAMME REPORTS CONT.



Strengthening relationships across services and the wider sector has remained a key focus this year. This inter-sectoral approach has enhanced access pathways for whānau and increased confidence from the wider sector in the mahi we do. These partnerships have supported earlier engagement, more coordinated responses, and a deeper understanding of how kaupapa Māori practice contributes to wellbeing outcomes.

Behind the scenes, the team has continued to refine internal systems, strengthen risk and referral processes, and contribute to practise guideline development. The Kaitiaki ā-Whānau team is highly regarded in the community, and their service is in high demand.

Kaiwhakapuaki Waiora – Health Coaches

The Kaiwhakapuaki Waiora team continue to walk alongside whānau, supporting them to connect to the resources that strengthen their overall hauora and make positive lifestyle changes that reflect their aspirations. The team are based within Ōtaki Medical Centre, Te Puna Oranga o Ōtaki, and Feilding Medical Centre, and are also active within community settings across the rohe. They work closely alongside GP practice teams to support navigation, wellbeing planning, and continuity of care, while outreach services include home visits and collaboration within a diverse range of community settings – fostering trust, connection, and the re-establishment of whānau links to essential health and wellbeing services.

This year has been an important time of growth, with the introduction of a new reporting system that gives greater visibility to the mana of the mahi being carried out within the primary sector. This development enables Te Whatu Ora to see more clearly the depth and significance of the work being done alongside whānau – mahi that is grounded in kaupapa Māori practice and focused on creating genuine pathways to wellbeing. Strengthening the relationship with Think Hauora has also been a key focus, ensuring alignment and shared commitment toward the collective outcome of whānau hauora.



PROGRAMME REPORTS CONT.



A significant highlight for the team this year was Kaiwhakapuaki Janine Tuahakaraina achieving registration as a social work practitioner – a reflection of her dedication, professionalism, and commitment to strengthening her practise within the health and wellbeing space. This milestone has added further depth to the team’s collective expertise and strengthened the integration of social work within primary care.

Mahi Tū Ora Team

The Mahi Tū Ora team has continued to strengthen connections with whānau through kaupapa that deepen cultural identity and collective wellbeing. This year’s mahi has drawn on Te Taiao – the natural world – as a source of grounding and renewal, supporting whānau to rediscover their strengths and restore balance to their wellbeing.

A highlight was a time of hui ora at Taumata o te Rā Marae, where whānau experienced pōwhiri, karakia, waiata, and created taonga puhoro – for some, their first time on a marae. The team also connected with Kauwhata Marae and MMPT from UCOL, engaging with harakeke and mau rākau, grounding wellbeing in tikanga and whakapapa.

Group spaces have provided opportunities for whānau to engage in hauora through a kaupapa Māori lens – strengthening capability and connection to identity. Movement has also been a focus, with individualised gym programmes and walking sessions designed to move the tinana and lift the mauri and hauora of whānau.

Kaimahi have continued to grow their practice through study in Pāpā Reo, the Level 4 Certificate in Mental Health and Addiction Support, Aupikitanga reo, and Te Ātārangi reo, further embedding Te Ao Māori in their mahi. Working one-to-one with whānau remains central, supporting them to explore their moemoeā, break down barriers, and achieve their aspirations and outcomes, while whānau are supported to reconnect with education and vocational pathways.

PROGRAMME REPORTS CONT.



Matariki set the kaupapa for the year ahead, guiding connection, renewal, and growth. Partnerships with Horizons Education and UCOL continue to open opportunities through hauora and vocational preparation, while referrals from across sectors reflect the trust and relationships built through this mahi.

Kaiarahi a whānau

This year has marked a new chapter for the Kaiārahi ā-Whānau service with the introduction of a new contract that has strengthened its focus and reach. The team continues to walk alongside whānau through both one-to-one and group engagement, creating safe spaces for reflection, healing, and reconnection.

Rongoā Māori remains a central element of this mahi – providing a space of healing, restoration, and connection to wairua and whakapapa. The team continues to strengthen the alignment between kaupapa Māori approaches and mainstream health pathways, supporting whānau to experience holistic care that honours both worlds.

Working alongside iwi, Māori providers, and marae has been a key focus this year, ensuring that whānau can access support in spaces that are familiar, safe, and connected to their own whakapapa. These relationships have deepened community engagement and enhanced pathways for whānau to strengthen their wellbeing through kaupapa grounded in mātauranga Māori.

Through this mahi, the team has continued to strengthen the visibility and value of kaupapa Māori practice within the health and wellbeing sector, affirming the importance of approaches grounded in whakapapa, wairua, and whanaungatanga.



PROGRAMME REPORTS CONT.



Addictions Team!

***Geordie Parrant AoD Team on behalf of
Janelle Hing, AoD Practitioner/Team Leader***

The Alcohol and Other Drugs (AOD) team were pleased to welcome Cayla and Aroha at the start of the year. Cayla is based in Palmerston North, while Aroha is supporting our mahi in Ōtaki. Their contributions have strengthened our capacity to meet the needs of rangatahi and whānau across the region.

This year we also farewell Āria, who is moving back home. We will miss her dearly and extend a huge thank you for everything she has contributed, particularly in shaping the gambling space from the ground up and embedding new approaches into our practice.

A key highlight has been expanding our programme delivery to include intermediate-aged students. We have now reached around 380 students across schools in Levin and Shannon, introducing our new gaming and gambling programme alongside our vaping education programme, Mapu Māia. Zoe also joined our team this year, helping strengthen programme delivery in Levin and supporting the reach of our mahi with rangatahi and licensing.

We were fortunate to host two student placements during the year: Sujay Justin from UCOL and Kayla Williams from Massey University. Their energy and commitment have been a real asset to our team.

Professional development has remained a focus across the team. Janelle, Āria, and Aroha and Sujay, attended the AOD symposium in Palmerston North. Geordie and Maiava have continued their studies at Te Taketake, working towards their Diplomas in Applied Addictions Counselling, which they will graduate from at the end of this year. Ben has also completed a number of DAPAANZ professional development opportunities, further strengthening his practice and contributions to the team.

PROGRAMME REPORTS CONT.



This year we were especially proud of Janelle, who travelled to Calgary alongside Kelly to attend the 7th International Indigenous Social Work Conference. Janelle presented on programme delivery for youth, drawing on our Manaakitia te Mauri framework, and shared the innovative approaches our team is developing in the addictions and wellbeing space. This was a significant opportunity to showcase our mahi on an international stage and to learn from other indigenous practitioners and communities.



Our community engagement has also continued to grow. We participated in Rangatahi Ki Te Apōpō in Ōtaki, Shannon Hauora Day, and Gambling Harm Awareness Week in partnership with Mana o Te Tangata Trust. These events have been important opportunities to raise awareness and strengthen connections with rangatahi, whānau, and community partners.



In Levin and Ōtaki, we continue offering individual counselling at Horowhenua College, Waiopahu College, Ōtaki College, and Manawatū College, as well as supporting whaiora in the wider community. Referrals this year have come from Muaūpoko Tribal Authority, Te Puna Whai Mātauranga, Youth One Stop Shop (YOSS), Oranga Tamariki, Horowhenua Abuse Liaison Team (HALT), Horowhenua Corrections, and increasingly from self and whānau referrals.

In Palmerston North, our outreach has expanded further. We continue to provide one-on-one counselling at Te Au Rere a te Tonga Youth Justice Residence, Manawatu Prison and Awatapu College, and this year we have extended our services to include Queen Elizabeth College, Longburn Adventist College, Achievement NZ and Community referrals.

Overall, through Mapu Māia (vaping programme) and our gaming & gambling programmes, the addiction team has engaged with approximately 1,545 students across 10 or more school and community groups this year. We are proud of our mahi, and we look forward to building on these foundations in the year ahead.

PROGRAMME REPORTS CONT.



Te Ata Kura

ALTERNATIVE EDUCATION

This year we changed the front facing line up of delivery at TAK with two experienced staff, Tala and Gary, working directly with the students, and one reliever continuing to support 3 days a week.

We also have:

- Two mental health workers, Olive and Tane, mentoring students at the gym one day per week,
- One AoD counsellor, Aroha, working one on one with the students one day per week,
- and the Pou Tikanga teaching waiata, karakia and pepeha one day per week.

This has provided the much-needed additional support to the key workers and added a female touch to the whare.

The programme is registered for 15 and attendance had been at around 3 – 7. We have had a turnover of students and now there are 10 turning up regularly.

A hangi was held at the end of last term and parents were invited. A video of what happens at TAK was released during Mental Health Awareness Week. This was sent to all parents and contributing schools with positive feedback received. A great year for TAK.





FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE 2025



The Board are pleased to present the approved financial report including the historical financial statements of Whaioro Trust for year ended 30 June 2025.

Tracey Robinson
Chair

Sheena Mason
Treasurer

FINANCIAL STATEMENTS



STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2025

Our medium to long term objectives

Our mission is to provide kaupapa Māori mental health and addiction services within the Manawatu and Horowhenua regions. This will be achieved through the following medium to long term objectives for our kaupapa:

- Better awareness and understanding of mental wellbeing
- Reduced harmful use of alcohol, other drugs and vaping
- Increased awareness of prevention, recovery and harm reduction
- Better self-management of mental health and addiction issues
- Building Whanau capability
- Contributing towards a holistic sense of wellbeing
- Improving the vocational and education capability of Whanau
- Increased access to integrated services and
- Increase motivation and focus on the future

Description of the Entity's Outputs	2025	2024
Interactions		
Alcohol and Drug Service, and Supported Employment	17,810	9,620
Kaiwhakapuaki Waiora	870	1,028
Te Ara Totika	3,661	1,967
Maatauranga Maaori	1,258	822
Alternative Education	5,000	-
Total Interactions	28,599	13,437
Referrals		
Alcohol and Drug Service, and Supported Employment	4,794	793
Kaiwhakapuaki Waiora	142	172
Te Ara Totika	686	160
Maatauranga Maaori	921	-
Alternative Education	17	-
Total Referrals	6,560	1,125

The trust has included Alternative Education as an additional output for 2025 for completeness to the services that the trust provides. The data for this service is not currently recorded in the client management system so this output had been excluded in prior years, but has been feasible to manually calculate for 2025. The trust will look to build this capability into the CMS going forward.

FINANCIAL STATEMENTS



STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2025

Revenue	Notes	2025	2024
General grants	1	16,275	(8,775)
Capital grants and donations	1	30,462	-
Government service delivery grants/contracts	1	1,548,548	1,520,691
Non-government service delivery grants/contracts	1	1,054,561	1,146,476
Revenue from commercial activities	1	84,617	83,794
Interest, dividends, and other investment revenue	1	161	305
Other revenue	1	42,770	38,278
Total Revenue		2,777,393	2,780,769
Expenses			
Employee remuneration and other related expenses	2	1,866,446	1,621,282
Other expenses related to service delivery	2	827,271	688,403
Other expenses	2	101,271	138,216
Total Expenses		2,794,988	2,447,901
Surplus/(Deficit) for the Year		(17,594)	332,868

FINANCIAL STATEMENTS



STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2025

Assets	Notes	30 Jun 2025	30 Jun 2024
Current Assets			
Cash and short-term deposits	3	287,156	242,810
Debtors and prepayments	3	210,540	420,491
Other Current Assets	3	2,598	10,344
Total Current Assets		500,295	855,645
Non-Current Assets			
Property, Plant and Equipment	5	1,480,219	1,467,047
Total Non-Current Assets		1,480,219	1,467,047
Total Assets		1,980,514	2,322,693
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	67,712	236,983
Employee costs payable	4	166,752	181,672
Deferred revenue	4	15,943	35,069
Other current liabilities	4	24,372	21,630
Total Current Liabilities		274,779	475,355
Non-Current Liabilities			
Loans	4	497,498	621,506
Total Non-Current Liabilities		497,498	621,506
Total Liabilities		772,277	1,096,861
Total Assets less Total Liabilities (Net Assets)		1,208,237	1,225,832
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,208,237	1,225,832
Total Accumulated Funds		1,208,237	1,225,832

FINANCIAL STATEMENTS



STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 30 JUNE 2025

Cash Flows from Operating Activities	2025	2024
Cash was received from:		
General grants	443	23,000
Government service delivery grants/contracts	1,711,566	1,539,038
Non-government service delivery grants/contracts	1,142,130	966,044
Gross sales from commercial activities	86,918	83,756
Goods and Services Tax received	(88,082)	62,238
Interest, dividends and other investment receipts	161	305
Other cash received	39,597	22,312
Total Cash received	2,892,733	2,696,692
Cash was applied to:		
Employee remuneration and other related payments	(1,879,202)	(1,522,881)
Other payments related to service delivery	(923,613)	(596,458)
Other payments	(46,817)	(78,269)
Total Cash applied	(2,849,632)	(2,197,607)
Total Cash Flows from Operating Activities	43,101	499,085
Cash Flows from other Activities		
Cash was received from:		
Sale of property, plant and equipment	391	8,261
Total Cash received	391	8,261
Cash was applied to:		
Payments to acquire property, plant and equipment	(67,626)	(49,234)
Repayments of loans borrowed from other parties	(113,520)	(234,340)
Total Cash applied	(181,146)	(283,574)
Total Cash Flows from Investing and Financing Activities	(180,755)	(275,313)
Net Increase/(Decrease) in Cash	(137,654)	223,772

FINANCIAL STATEMENTS



STATEMENT OF CASH FLOW CONT.

FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
Opening Cash Balance		
Bank accounts and cash	424,810	201,038
Total Opening Cash Balance	424,810	201,038
Closing Cash Balance	287,156	424,810
Bank Accounts and Cash		
Cheque Account	277,777	415,592
Savings Account	9,379	9,218
Total Bank Accounts and Cash	287,156	424,810

FINANCIAL STATEMENTS



STATEMENT OF ACCOUNTING POLICIES

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 the new XRB's NFP Tier 3 Standards.

Upon transition to these Standards the entity has complied with the General Provisions set out in Appendix C (transitional arrangements) of the Tier 3 Framework and restated the comparative period figures.

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.

Income Tax

Whaioro Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Presentation Currency

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

Revenue Recognition

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

Grants and Contracts with no documented expectation regarding use are recorded as revenue when received.

Rental revenue is recorded on a straight line basis unless another systematic basis is representative of the user's benefit.

Interest income is recorded as it is earned.

Trade Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Employee Entitlements

Amounts for leave entitlements are recorded as liabilities at the amount to be paid.

Trade Payables

Payables are recorded at the amount owing when the transaction occurs that creates the payment obligation.

Loans

Loans are recorded when the amount borrowed has been received and measured at cost. Interest expense is recognised on an accruals basis.

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of Property, Plant and Equipment is disposed of, the gain or loss recognised in the Statement of Financial Performance is calculated as the difference between the sale price and the carrying amount of the asset.

The cost of purchased Property, Plant and Equipment is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service.

Property, Plant and Equipment acquired with individual values over \$500 (exclusive GST) will be capitalised and any assets values under this threshold are recognised as an expense in the Statement of Financial Performance.

Depreciation

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

Buildings 2% SL
Motor vehicles 21% SL
Furniture and fittings 6-21% SL and 100% at purchase
Office equipment 7-67% SL, 25-67% DV and 100% at purchase
Plant and equipment 7-16% DV and 8% SL
Computer equipment 50-67% DV, 3-67% SL and 100% at purchase
Computer Software 40% SL and 100% at purchase
Building Improvements 10-25% DV, 10.5%-15% SL
Leasehold Improvements 7-14% SL
Assets under \$500 100% at purchase

Leased Assets

Leases that are not finance leases are classified as operating leases. Operating lease payments are recognised as an expense in the periods that the amounts are payable.

Provisions

Provisions are recognised when the entity has an obligation which can be reliably measured at balance date as a result of a past event and it is probable that the company will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the obligation at balance date.

Movements in the best estimate are recorded in the Statement of Financial Performance.

Changes in Accounting Policies

The Performance Report has been prepared in line with the new Tier 3 reporting framework.

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

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

1. Analysis of Revenue	2025	2024
General Grants		
Alternative Education - Regional Response Fund	13,816	1,755
Alternative Education - Transitional Support	2,015	(10,530)
Whanau Direct	443	-
Total General Grants	16,275	(8,775)
Capital grants and donations		
Capital Grants Received	30,462	-
Total Capital grants and donations	30,462	-
Government service delivery grants/contracts		
Te Whatu Ora Health NZ - Child, adolescent and youth early intervention & other drug service	636,489	668,391
Te Whatu Ora Health NZ - Child, adolescent and youth alcohol and drug community services	149,541	64,897
Te Whatu Ora Health NZ - Vocational Support	455,288	424,813
Te Whatu Ora Health NZ - Mātauranga Māori	124,800	120,000
Pay Equity Funding - Te Puni Kokiri	-	32,639
TAWO - Gambling Services	182,430	165,752
Te Aka Whai Ora - Other	-	44,199
Total Government service delivery grants/contracts	1,548,548	1,520,691
Non-government service delivery grants/contracts		
Alternative Education	223,236	208,469
Non-Govt Service Delivery Grants/Contracts	9,280	150,000
Pay Equity Funding - Think Hauora	-	66,576
Professional Fees	2,400	3,600
Te Ara Totika	281,969	281,969
Think Hauora	290,476	204,113
Tū Tonu Mai Alliance	247,200	231,750
Total Non-government service delivery grants/contracts	1,054,561	1,146,476
Revenue from commercial activities		
Rent Received	75,165	75,342
Room Hirage	9,452	8,452
Total Revenue from commercial activities	84,617	83,794
Interest, dividends and other investment revenue		
Interest Received	161	305
Total Interest, dividends and other investment revenue	161	305
Other revenue		
Contracting Income	29,024	29,024
Gain on Sale of Assets	391	-
Depreciation Recovered	-	8,261
Insurance Proceeds	12,138	303
Sundry Income	1,216	689
Total Other revenue	42,770	38,278

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

2. Analysis of Expenses	2025	2024
Employee remuneration and other related expenses		
Accident Compensation Levy	4,743	3,526
Kiwisaver Employer Contributions	51,334	44,365
Maintenance Contractors	7,601	-
Recruitment or HR Costs	1,161	3,776
Staff Settlement	-	8,220
Subcontractors	19,050	840
Trustee Fees	17,702	18,809
Wages & Salaries	1,764,856	1,541,746
Total Employee remuneration and other related expenses	1,866,446	1,621,282
Other expenses related to service delivery		
Renting and Leasing Expenses	56,673	42,598
Other direct costs relating to service delivery	770,598	645,805
Total Other expenses related to service delivery	827,271	688,403
Other expenses		
Depreciation	54,454	61,604
Interest on Loans	46,816	76,263
Interest Other	-	60
Penalties	-	288
Total Other expenses	101,271	138,216
3. Analysis of Assets		
Cash and short-term deposits		
Cheque Account	277,777	415,592
Savings Account	9,379	9,218
Total Cash and short-term deposits	287,156	424,810
Debtors and prepayments		
Accounts Receivable	196,495	417,679
Prepayments	11,800	-
Pre Pai Insurance	1,966	-
Visa Card	279	2,812
Total Debtors and prepayments	210,540	420,491
Other current assets		
Staff Loan	2,598	10,344
Total Other current assets	2,598	10,344
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	40,855	121,850
Accrued Expenses	18,016	18,211
GST	8,840	96,922
Total Creditors and accrued expenses	67,712	236,983

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

Analysis of Liabilities cont.	2025	2024
Employee costs payable		
PAYE Payable	44,419	41,200
Provision for Holiday Pay	79,227	58,742
Wages Salaries Payable	43,106	81,730
Total Employee costs payable	166,752	181,672
Deferred revenue		
Income in Advance	15,943	35,069
Total Deferred revenue	15,943	35,069
Other current liabilities		
Loans - Current Portion		
ANZ Loan 1004	17,228	14,341
ANZ Loan 1005	7,144	7,289
Total Loans - Current Portion	24,372	21,630
Total Other current liabilities	24,372	21,630
ANZ Loan 1004 and 1005 have an interest rate of 6.62% per annum. Security is held as a mortgage over 592 Queen Street, Levin and 6-8 Linton Street, Palmerston North.		
5. Property, Plant and Equipment	2025	2024
Assets under \$500		
Opening carrying value	-	-
Additions	-	815
Disposals	-	-
Depreciation/Impairment expense	-	(815)
Closing carrying value	-	-
Land		
Opening carrying value	329,576	329,576
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	-	-
Closing carrying value	329,576	329,576
Buildings		
Opening carrying value	1,016,795	1,038,940
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	(22,145)	(22,145)
Closing carrying value	994,649	1,016,795
Building Improvements		
Opening carrying value	18,349	-
Additions	5,441	19,794
Disposals	-	-
Depreciation/Impairment expense	(2,866)	(1,445)
Closing carrying value	20,924	18,349

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

Property, Plant and Equipment cont.	2025	2024
Building Improvements		
Opening carrying value	18,349	-
Additions	5,441	19,794
Disposals	-	-
Depreciation/Impairment expense	(2,866)	(1,445)
Closing carrying value	20,924	18,349
Computer Equipment		
Opening carrying value	32,181	37,272
Additions	21,885	16,544
Disposals	-	-
Depreciation/Impairment expense	(17,642)	(21,635)
Closing carrying value	36,424	32,181
Computer Software		
Opening carrying value	-	218
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	-	(218)
Closing carrying value	-	-
Furniture and Fittings		
Opening carrying value	54,002	53,793
Additions	38,400	7,956
Disposals	-	-
Depreciation/Impairment expense	(9,193)	(7,748)
Closing carrying value	83,209	54,002
Leasehold Improvements		
Opening carrying value	8,144	9,469
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	(714)	(1,325)
Closing carrying value	7,430	8,144
Motor Vehicles		
Opening carrying value	50	4,250
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	(50)	(4,200)
Closing carrying value	-	50
Office Equipment		
Opening carrying value	3,375	5,276
Additions	-	-
Disposals	-	-
Depreciation/Impairment expense	(1,009)	(1,901)
Closing carrying value	2,366	3,375

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

Property, Plant and Equipment cont.	2025	2024
Plant and Equipment		
Opening carrying value	4,575	623
Additions	1,900	4,125
Disposals	-	-
Depreciation/Impairment expense	(835)	(173)
Closing carrying value	5,640	4,575
Total Property, Plant and Equipment	1,480,219	1,467,047

6. Accumulated Funds	2025	2024
Accumulated Funds		
Opening Balance	1,225,832	882,964
Current Year Earnings	(17,594)	332,868
Accumulated Funds	-	10,000
Total Accumulated Funds	1,208,237	1,225,832
Reserves		
Contingency fund	-	10,000
Transfer to Accumulated Funds	-	(10,000)
Total Reserves	-	-
Total Accumulated Funds	1,208,237	1,225,832

In 2024, \$10,000 was transferred out of the contingency fund reserve to accumulated funds.

7. Commitments	2025	2024
Commitments to lease or rent assets		
The Trust entered into a photocopier lease with Canon Finance effective October 2020. The term is 4 years, with monthly payments of \$123 GST exclusive / \$1,476 annually GST exclusive	-	492
The Trust entered into a photocopier lease with Canon Finance effective April 2021. The term is 5 years, with monthly payments of \$172 GST exclusive / \$2,064 annually GST exclusive	1,739	3,803
The Trust entered into a photocopier lease with Canon Finance effective March 2024. The term is 4 years, with monthly payments of \$186 GST exclusive / \$2,229 annually GST exclusive	6,131	8,360
The Trust entered into a water cooler lease with Big Blue effective February 2024. The term is 3 years, with monthly payments of \$43 GST exclusive / \$511 annually GST exclusive	851	1,362
The Trust entered into a bin collection lease with Low Cost Bins effective February 2024. The term is 3 years, with monthly payments of \$45 GST exclusive / \$542 annually GST exclusive	847	1,389
The Trust entered into a photocopier lease with Canon Finance effective November 2024. The term is 4 years, with monthly payments of \$225 GST exclusive / \$2,700 annually GST exclusive	9,225	-

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

Commitments cont	2025	2024
Commitments to lease or rent assets cont		
The Trust entered into a technology project financing lease with Ricoh effective March 2025. The term is 3 years, with monthly payments of \$576 GST exclusive / \$6,918 annually GST exclusive	18,447	-
The Trust entered into a technology financing Lease with Ricoh effective March 2025. The term is 3 years, with monthly payments of \$1,562 GST exclusive / \$18,743 annually GST exclusive	49,980	-
Whaioro Trust leases premises in Levin, Otaki and Palmerston North		
Up to 1 Year	51,682	24,374
1 to 5 Years	164,152	141,832
> 5 Years	106,015	127,058
Whaioro Trust leases motor vehicles from Toyota Financial Services		
Up to 1 Year	83,604	94,134
1 to 5 Years	54,071	85,122
Total Commitments to lease or rent assets	546,744	487,926

Whaioro Trust also has two parking agreements with The Manawatu Club and P Rodgers which includes annual charges of \$1,043 and \$3,339 respectively.

8. Contingent Liabilities and Guarantees

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

10. Related Parties

Receivables	2025	2024
Te Iwi O Ngati Tukorehe Trust	2,688	1,344
Te Runanga O Raukawa	7,188	5,750
Te Tihi O Ruahine Whanau Ora Alliance Charitable Trust	27,022	27,022
Total Receivables	36,898	34,116
Payables		
Te Iwi O Ngati Tukorehe Trust	-	966
Te Runanga O Raukawa	-	435
Te Tihi O Ruahine Whanau Ora Alliance Charitable Trust	-	6,900
Total Payables	-	8,301
Revenue		
Te Iwi O Ngati Tukorehe Trust	16,038	14,024
Te Runanga O Raukawa	15,000	15,000
Te Tihi O Ruahine Whanau Ora Alliance Charitable Trust	281,969	299,039
Total Revenue	313,007	328,063

FINANCIAL STATEMENTS



NOTES TO THE PERFORMANCE REPORT CONT.

FOR THE YEAR ENDED 30 JUNE 2025

Related Parties cont.	2025	2024
Expense		
Te Iwi O Ngati Tukorehe Trust	19,050	-
Te Runanga O Raukawa	11,175	10,783
Te Tihi O Ruahine Whanau Ora Alliance Charitable Trust	27,496	12,000
Total Expense	57,721	22,783

The CEO is a trustee of Te Iwi O Ngati Tukorehe Trust whom Whaioro Trust provide management services to and sub-lease premises to (beginning May 2025). Whaioro also paid Te Iwi O Ngati Tukorehe Trust subcontractor costs for an employee's secondment to Whaioro during the year.

The CEO is chairperson of Te Runanga O Raukawa who Whaioro Trust received chairperson fees from and leased one premise from during the year.

The following trustees were also trustees of Te Tihi O Ruahine Whanau Ora Alliance Charitable Trust; H Arapere and D Emery (resigned March 2024).

Whaioro Trust received monies under contract from Te Tihi and paid Te Tihi for training services, hui costs and a provision for backroom services during the year.

10. 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.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

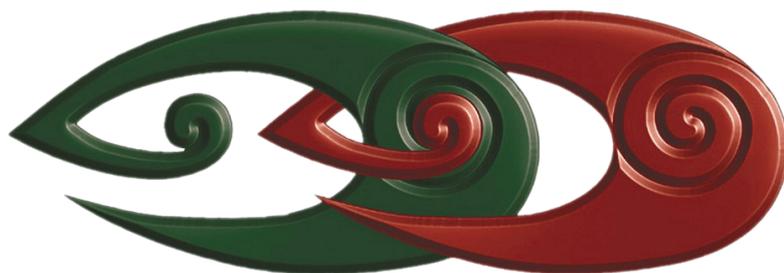
12. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

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Whaioro Trust