



He tautoko i ngā mātua ki te manaaki tamariki
Supporting parents to care for children



2023

Annual Report

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CONTACT INFORMATION

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Palmerston North 4440

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Free phone 0800 4 FAMILY (0800 432 6459)
Email admin@parentlinemanawatu.org.nz
Website www.parentlinemanawatu.org.nz



ParentlineManawatu

Facebook - Parentline Manawatu



GOVERNANCE GROUP

Chairperson: Liz Connelly
Secretary: Tracey Watson
Treasurer: Sue Cranston

Members: Joy Hamilton
Elizabeth Dempster
Rudy Ruhnayat
Ruth Steven

STAFF

Manager: Raewyn Persson
Administrator: Sandra Douglas
Counsellors: Gemma Lindegren
(Until May 2023)
Priya Shetty
Sherina Nicol
Rae Frear
(From Jun 2023)



Group Coordinator/Facilitator:
Vicki Holmes

*Top, left to right: Raewyn, Vicki, Sandra
Bottom, left to right: Priya, Sherina, Gemma, Rae*

Accountant: Alan Holmes (Holmes Accounting)
Auditor: CKS Audit, Palmerston North

GROUP FACILITATORS

Blended Families

Vicki Holmes
Jason Hardman (ML)

Great Fathering

Duncan Hill
Simon BatachEl

The Incredible Years

Vicki Holmes
Karlyn Sullivan Jones
Fiona Squires

Triple P Programmes

Vicki Holmes
Sharon Williams
Fiona Squires
Annie Bruwer

Gemma Lindegren

Priya Shetty
Jess Bilton

CHAIRPERSON'S REPORT

This year we have been celebrating Parentline Manawatū's 40 plus years. Parentline was set up in Palmerston North in the 1980s when two groups of parents saw the need for a non-governmental organisation to reduce child abuse and to support parents. Inspired by Parentline Hamilton's Crisis Line for parents in distress, parents in Palmerston North were trained to work on a similar 24hr Crisis Phoneline. Later Parentline Manawatū developed its own programmes to help parents in need. Today Parentline Manawatū no longer runs a Crisis Phoneline but continues to offer eight highly valued programmes and a counselling service for the parents of Manawatū.

On August 24 Parentline Manawatū's current and former staff, volunteers, management members and donors celebrated our 40 years at a special event at Hancock Community House. This was an opportunity for everyone to meet up with old friends and colleagues whom they hadn't seen for 30 or more years.

Two staff from the original 1980s group who established Parentline, generously shared their memories about those early days. And they were not only delighted to see that the organisation they had nurtured was still going but also flourishing.

That the afternoon was such a success is due to the hard work of Parentline staff and Governance Group members - all done while carrying out their regular work.

I want to acknowledge Parentline's staff for their hard work over the past year; the Administrator, Group Coordinator/Facilitator, Counsellors, students on placement, Manager and Group Facilitators.

I would also like to thank the Governance Group for their support throughout the year. Tracey Watson (Secretary), Sue Cranston (Treasurer), Rudy Ruhnayat, Ruth Steven and Elizabeth Dempster. This year we said farewell to Latham Lockwood who had been an active member of the Governance Group since 2017, and now we welcome Rosemary Cullen.

Sadly Joy Hamilton, a valued member of Parentline since we were in the Square Edge building, passed away on 2nd of December. Joy was originally a volunteer on the Phoneline. Her intelligent sympathy for callers was much appreciated by both the unhappy parents and her colleagues. Joy later joined the Governance Group where she held the position of Chairwoman. She brought financial and managerial skills to the Group and her advice was always welcomed. Joy was much respected and she continues to be sadly missed.

Parentline's support for the parents of Manawatū is only possible with government contracts for services, and financial support from community funders.

And I would also like to thank all those generous organisations and individuals who have supported Parentline Manawatū in their work to empower the parents and whānau of Manawatū.

Elizabeth Connelly
Chairperson

MANAGER'S REPORT

The stresses of increasing cost of living and mental distress feature in our post-pandemic world. These significantly impact on the whānau we work with. We take pride in our ability to effect change and assist in building resilience to the challenges whānau face.

As 2022-23 ends, I reflect on our goals for the year. These revolved around; maintaining current services whilst practicing good action/reflection, identifying gaps in support available to parents and acting to meet need where possible, networking and collaboration to meet service users' needs, being more environmentally friendly, and ensuring people have knowledge about our services and access to them. Our supporting goals were around technology, funding, and support for service delivery.

We met all current contract outputs and were able to identify successful outcomes for parents/caregivers accessing our services. As the new financial year starts, all ending contracts (Oranga Tamariki & Ministry of Justice) have been renewed, ensuring the work we do, can be continued. We have now also completed our first contract year with new Palmerston North City Council Strategic Priority funding.

Our Counselling service started the year with two part time workers. Gemma left in May after being with us for over two and half years. Fan-Ping Hodge did a short time whilst Priya Shetty was away on leave. Rae Frear joined the team toward the end of this time. Priyanthi Mylvaganam joined us at the end of March to start her BTI (Bethlehem Tertiary Institute) Counselling placement. Couples continue to be a significant client group; accessing support for both relationship and parenting issues.

Vicki Holmes continues to coordinate and facilitate parenting group programmes, coaching new people into facilitation roles, and ensuring a high standard of group engagement. Fiona Squires delivered Incredible years and Triple P group programmes in the second half of 2022. It was sad to lose her to the South Island when employment took her whānau to Christchurch. Whilst Triple P level 4 training was not easily available, we were able to bring in Annie Bruwer to assist in the facilitation of Triple P Teen, and Gemma Lindegren stepped in to co-facilitate Triple P General. Sharon Williams facilitated Triple P teen sessions, Gemma did some Parenting Through Separation and some Triple P discussion group sessions. The latter were facilitated with Jess Bilton (previously a Social Work student with us). Duncan Hill and Simon BatachEl delivered Great Fathering and Jason Hardman co-facilitated Blended Families with Vicki. Karlyn Sullivan-Jones joined us in a delivery of the Incredible Years. We are very grateful to those who have stepped up and worked hard, to ensure our ability to provide these well regarded programmes.

In December we moved across the hallway into Manline's old offices. This has enabled us to effectively schedule group programmes within our space.

Sandra Douglas continues to provide administration and funding support to us, and our service.

New laptops were purchased to replace two devices, and multifactor authentication and Windows 11 were introduced to create a higher level of security when using our client data base and Microsoft products.

Thanks to the permanent staff team, casual and contracted facilitators, volunteers and Governance Group for the work that has been done, over the 2022-23 year, in striving toward our vision of children & young people living in nurturing whānau - growing & flourishing.

Raewyn Persson
Manager



From left: Pye Bowden, one of Parentline Manawātū's first employees, and Phillip McConkey, a former supervisor and one of the founders.

***He tautoko i ngā mātua ki te
manaaki tamariki.***

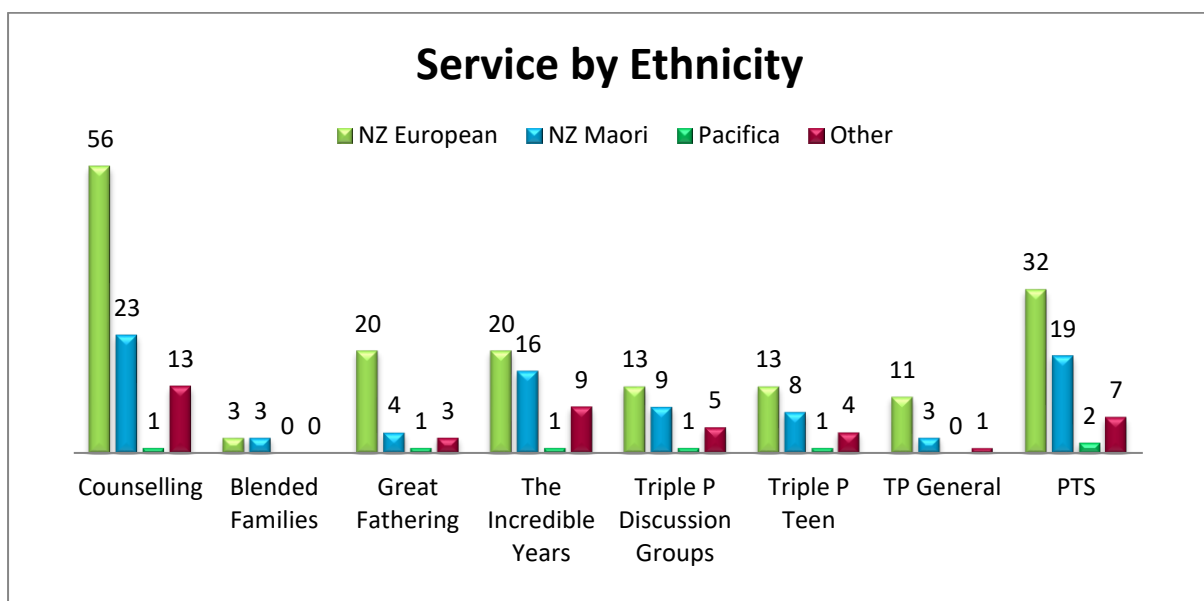
Supporting parents to care for children.

FUNDERS AND DONORS

Catalytic Foundation
 Catholic Charities Foundation (Diocese of PN)
 Community Organisation Grants Scheme
 Grassroots Trust Central
 JR Ilott Charitable Trust
 Kingdom Foundation
 Lion Foundation
 Lottery Grants Board
 Mainland Foundation
 PNCC Small Grants Fund
 Prince Albert College Fund
 Pub Charity

 Ministry of Education
 Ministry of Justice/ Methodist Social Services
 Ministry of Social Development/ Oranga Tamariki
 PNCC – Strategic Priorities Grant

SERVICE BY ETHNICITY



Vision

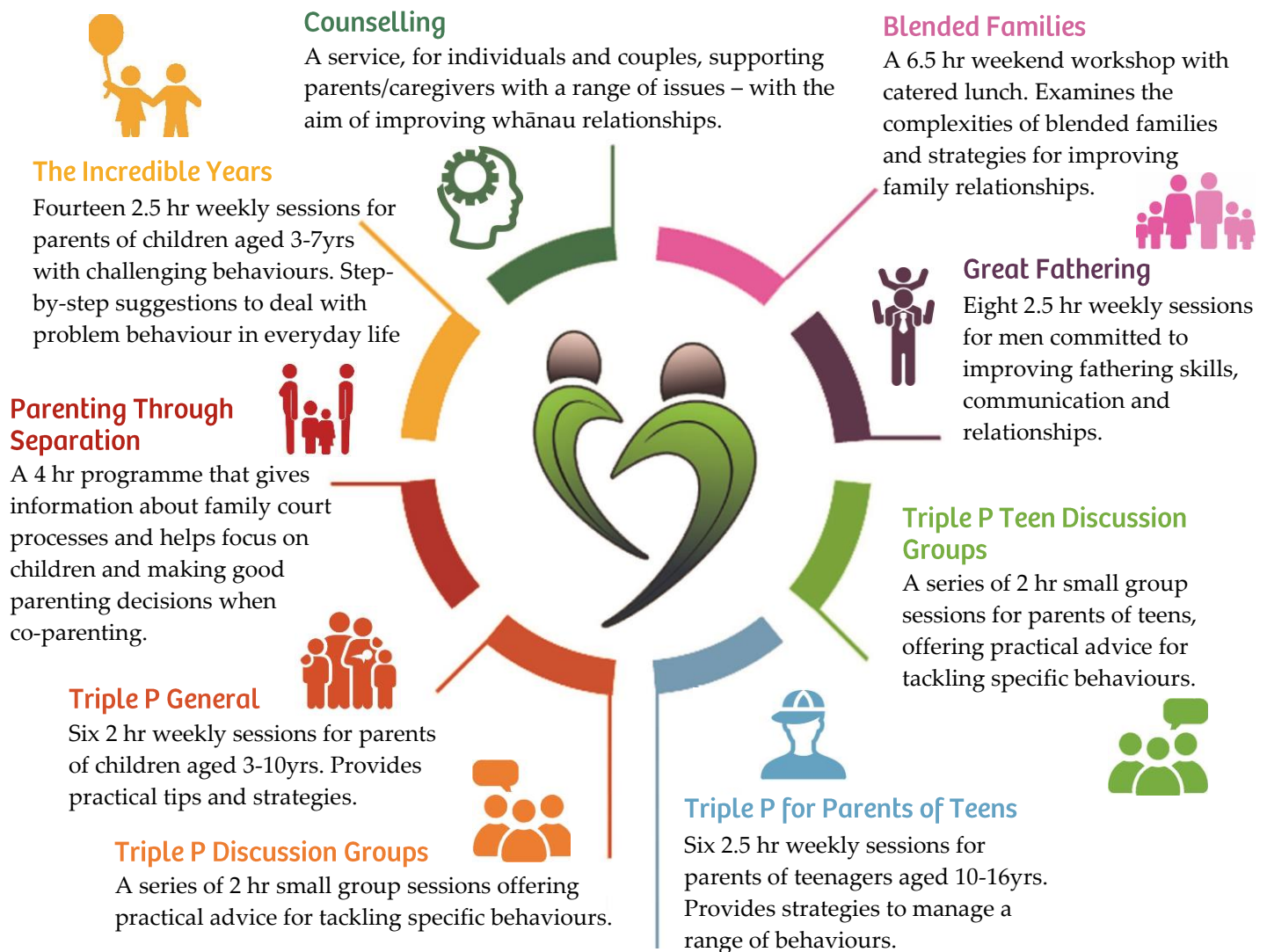
Children in nurturing whānau grow and flourish.

Mission

To provide accessible services, to whānau, that promote and maintain healthy relationships and positive parenting.

Goals

- To maintain and develop services that meet the needs of whānau and effect positive change.
- Resourcing will be versatile, planned for, accessed, and utilised as effectively and efficiently as possible.



68 new clients

93 total clients

290 sessions

72 F **21** M

2
programmes

17
sessions

21 M

3 programmes

42 sessions

30 F

16 M

1 programmes

1 sessions

3 F

3 M

12 programmes

24 sessions

34 F

26 M

Our Parenting

COUNSELLING:

'(I've learned) Safe boundaries are healthy, my opinion matters, admitting when I'm wrong and learning to apologise... (We) were able to figure out family goals and get on same page.'

GREAT FATHERING:

'Learned tools that enable me to be a better dad and partner... I can be the best Dad I can be ... Communication and understanding improved massively and I'm more patient... I'm thinking more about everyone's needs which helps with positive communication.'

THE INCREDIBLE YEARS:

'Parents came to realise the importance of child led play and how this was an opportunity to positively connect and enjoy their children and to model social behaviours. They focused on their own emotional self regulation and reported feeling more positive with their children.'

BLENDED FAMILIES:

'Enjoyed connecting with people in the same situation.'

'Thank you! Found this super helpful for partner and I'

PARENTING THROUGH SEPARATION:

'Really helpful with understanding the children's needs and how to cope with feelings and how to prepare for things in the future.'

Services, 2022-2023

'I have more patience now, better understanding with kids, before I used to get angry now I can converse better.'

'Communication with the kids has improved tenfold.'

TRIPLE P TEEN DISCUSSION GROUPS:

'Learning strategies around getting kids to cooperate! Calm voice & response.'

'Tools to coach problem solving and using positive framing really helped.'

11
sessions

14 F

4 M

TRIPLE P GENERAL:

'Information was easy to understand and relevant to my situation, strategies worked... Most satisfied by the genuine support and feeling safe to express myself... feeling safe and understood helped me implement strategies that work for me...'

2
programmes

12
sessions

13 F

2 M

TRIPLE P FOR PARENTS OF TEENS:

'Being aware of self and how my behaviour impacts on the relationship and situations that arise.'

'Step by step, logical and having a chance to suss your own situations... Being part of a group of other parents going through similar things.'

3 programmes

18 sessions

22 F **4** M

TRIPLE P DISCUSSION GROUPS:

'This helps me manage things and set boundaries for my children.'

'I am really happy having new tools to try out.'

4
sessions

7 F

3 M

What We've Achieved in 2022-23!

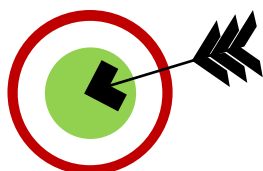
No. of Clients in
2023

302

CLIENTS
ACCESSED
PARENTLINE'S
SERVICES

Group/Counselling
Sessions Attended

OVER
1260
SESSIONS
WERE ATTENDED



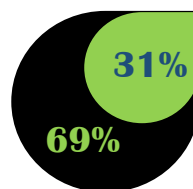
Satisfaction



96%

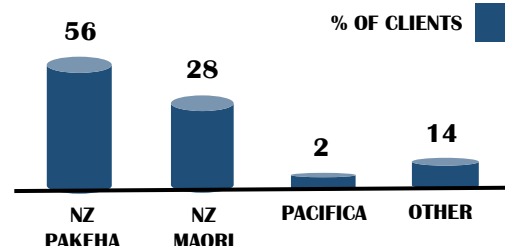
OF CLIENTS ARE
SATISFIED
WITH SERVICES

Groups Vs
Counselling



93
COUNSELLING CLIENTS
209
GROUP CLIENTS

Ethnicities



Evaluations

87%

PERCENT
OF CLIENTS
COMPLETED
EVALUATIONS

RESULTS-BASED ACCOUNTABILITY OUTCOMES

92%

OF THOSE EVALUATED:
FELT ABLE TO IMPLEMENT POSITIVE
PARENTING STRATEGIES/PRACTICE

83%

EXPERIENCED A CHANGE
IN PARENTING ATTITUDES &/OR BELIEFS
ABOUT PARENTING/RELATIONSHIPS

86%

EXPERIENCED IMPROVED
COMMUNICATION & RELATIONSHIP
WITH CHILD/WHANAU

90%

FELT MORE CONNECTED AND
SUPPORTED TO MAKE
POSITIVE PARENTING DECISIONS



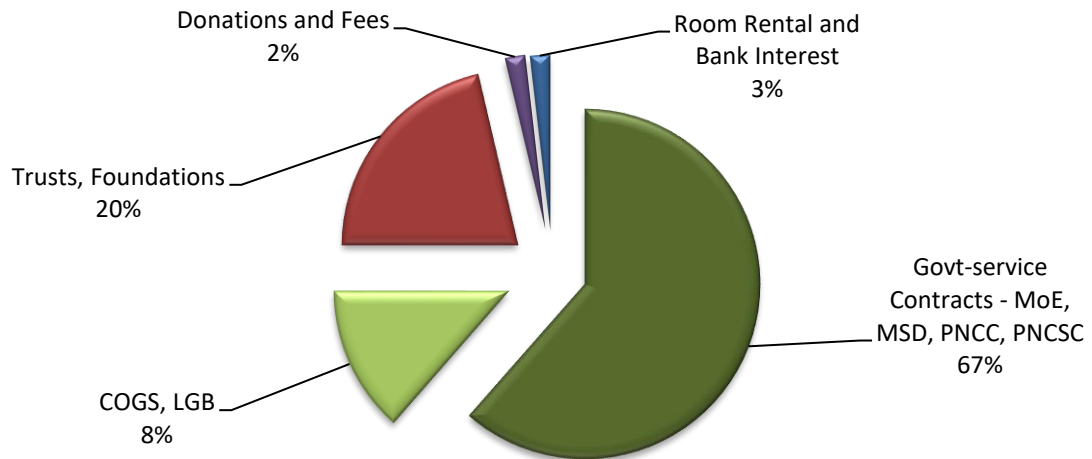
OVER

625

CHILDREN
HAVE BENEFITTED
FROM
OUR SERVICES

INCOME AND EXPENDITURE BY CATEGORY

Income by category



Expenditure by category





ParentlineManawatu

Performance Report

For the year ended
30 June 2023

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ParentlineManawatu

Entity Information

For the year ended
30 June 2023

Legal Name of Entity:	Parentline Manawatu Inc
Trading as:	Parentline Manawatu
Type of Entity and Legal Basis (if any):	Incorporated Society and Registered Charity
Registration Number:	Registered Charity: CC22325 Incorporated Society: 219088

Entity's Purpose or Mission:

To provide accessible services, to whanau, that promote and maintain healthy relationships and positive parenting.

Entity Structure:

The Society is governed by a Governance Group elected by Parentline Manawatu Inc. Members.
Any person in the local community can become a member by application and payment of a membership fee.
The organisation is managed by paid staff.

Main Sources of the Entity's Cash and Resources:

- * Contracts with central and local Government
- * Grants from community trusts, gaming trusts, and other philanthropic trusts
- * Donations from the community.

Main Methods Used by the Entity to Raise Funds:

Contracted service delivery.

Entity's Reliance on Volunteers and Donated Goods or Services:

Nil.

Contact details

Physical/Postal Address:	Hancock Community House 77-85 King Street Palmerston North 4410
Phone/Fax:	06 3551655
Email/Website:	www.parentlinemanawatu.org.nz admin@parentlinemanawatu.org.nz
	https://www.facebook.com/Parentline-Manawatu



ParentlineManawatu

Statement of Service Performance

For the year ended
30 June 2023

Description of the Entity's Outcomes:

Purpose/Mission:

To provide accessible services, to whanau, that promote and maintain healthy relationships and positive parenting.

Description and Quantification (to the extent practicable) of the Entity's Outputs:

Programmes - Number of Clients

	2023	2022
Blended Families	6	16
Great Fathering	21	14
Triple P for Parents of Teens	26	20
Triple P Discussion Groups (General & Teen)	28	35
Triple P General	15	12
Parenting Through Separation	60	84
The Incredible Years	46	48
Triple P Online	-	16
Parenting group sessions provided	129	135
Number of sessions attended by parents/caregivers	970	1248

Counselling Service - Number of clients

Number of face to face sessions attended	93	72
	290	294

Information and Support Provided

	238	174
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Breakdown of client's Ethnicity and Gender

Ethnicity -			
	NZ Pakeha	168	233
	NZ Maori	85	100
	NZ-born Other	2	-
	Pacifica	7	5
	Other Ethnicities	40	40
Gender -	Female	195	217
	Male	107	163
	Other		

Permanent Part-time staff FTE (at year end)	3.08	2.9
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Contracted Staff Hours	1078	415
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Outcome Measures:

Organisational RBA outcome areas- (% of completed evaluations)		
Able to implement positive parenting strategies/changed parenting practice	90%	93%
Change in parenting attitudes &/or beliefs about parenting or relationships	83%	82%
Feels more connected/supported to make positive parenting decisions	90%	92%
Improved communication & relationship with child/whanau	86%	89%
Other Outcomes -		
Clients' evaluations expressing satisfaction with group services (not incl. IY or PTS)	95%	100%
PTS - report better skills to manage positive co-parenting	96%	86%



ParentlineManawatu

Statement of Financial Performance

For the year ended
30 June 2023

	Note	Actual 2023 \$	Actual 2022 \$
Revenue			
Donations, fundraising and other similar revenue	1	74,950	88,336
Fees, subscriptions and other revenue from members	1	165	174
Revenue from providing goods or services	1	6,273	5,259
Funding from Govt service-delivery grants/contracts	1	210,308	152,162
Interest, dividends and other investment revenue	1	4,691	1,614
Total Revenue		296,387	247,545
Expenses			
Expenses related to public fundraising	2	-	-
Volunteer and employee related costs	2	216,068	197,496
Costs related to providing goods or services	2	79,559	65,834
Grants and donations made	2	50	-
Other expenses	2	8,227	6,090
Total Expenses		303,904	269,420
Surplus/(Deficit) for the Year		(7,517)	(21,875)

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



ParentlineManawatu

Statement of Financial Position

As at
30 June 2023

	Note	Actual 2023 \$	Actual 2022 \$
Assets			
Current Assets	3		
Bank accounts and cash		18,383	20,552
Debtors and prepayments		13,686	15,720
Short-term Deposits		114,296	68,903
Total Current Assets		146,365	105,175
Non-Current Assets			
Property, plant and equipment	4	10,513	8,463
Long-term Deposits	3	-	43,094
Total Non-Current Assets		10,513	51,557
Total Assets		156,878	156,732
Liabilities	3		
Current Liabilities	3		
Creditors and accrued expenses		5,825	6,578
Employee costs payable		20,733	17,225
Unused donations and grants with conditions		5,787	880
Total Current Liabilities		32,345	24,683
Non-Current Liabilities			
Other non-current liabilities		-	-
Total Non-Current liabilities		-	-
Total Liabilities		32,345	24,683
Total Assets less Total Liabilities (Net Assets)		124,533	132,049
Accumulated Funds	5		
Accumulated surpluses or (deficits)		124,533	132,049
Total Accumulated Funds		124,533	132,049

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

Signed:

Sue Cranston

Sue Cranston

Treasurer

Raewyn Persson

Raewyn Persson

Manager



ParentlineManawatu

Statement of Cash Flows

For the year ended
30 June 2023

	Actual 2023 \$	Actual 2022 \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	78,528	1,830
Fees, subscriptions and other receipts from members	165	174
Receipts from providing goods or services	216,581	236,122
Interest, dividends and other investment receipts	3,673	1,899
Net GST	1,551	-
Cash was applied to:		
Payments to suppliers and employees	294,843	279,659
Donations or grants paid	50	-
Net GST		11,672
Net Cash Flows from Operating Activities	5,605	(51,306)
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	-	-
Proceeds from loans borrowed from other parties	-	-
Capital contributed from owners or members	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	5,475	-
Payments to purchase investments	2,299	32,922
Repayments of loans borrowed from other parties	-	-
Capital repaid to owners or members	-	-
Net Cash Flows from Investing and Financing Activities	(7,774)	32,922
Net Increase / (Decrease) in Cash	(2,169)	(18,384)
Opening Cash	20,552	38,936
Closing Cash	18,383	20,552
This is represented by:		
Bank Accounts and Cash	18,383	20,552

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



ParentlineManawatu

Statement of Accounting Policies

For the year ended
30 June 2023

Basis of Preparation

Parentline Manawatu Inc. has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors, Creditors, Prepayments and Unused Donations/Grants which are stated inclusive of GST.

Income Tax

Parentline Manawatu Inc. 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.

Specific Accounting Policies

1. Fixed Assets and Depreciation

Depreciation has been calculated based on the estimated useful life of the asset.

2. Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

3. Grants

Grants received are recognised as income unless specific conditions are attached to a Grant. In these cases the Grant is treated as a liability until the conditions are met. The figure at Balance Date, shown as "Income in Advance or Carried Forward" is calculated by the Governance Group.

Changes in Accounting Policies

There have been no changes in accounting policies this year.



ParentlineManawatu
Notes to the Performance Report
For the year ended
30 June 2023

Note 1 : Analysis of Revenue

Revenue Item	Analysis	2023 \$	2022 \$
Fundraising revenue		-	-
	Total	-	-

Revenue Item	Analysis	2023 \$	2022 \$
Donations and other similar revenue	Donations/koha from Friends/Members	2,020	2,020
	Donations for parenting programmes	255	106
	Donations/koha from the public	180	207
	ANZ Staff Foundation	-	5,000
	Catalytic Foundation	6,000	3,107
	Catholic Charities Foundation (Diocese of NZ) Grant	-	1,173
	COGS Grant	5,000	3,500
	Grassroots Trust Central	4,910	-
	Ilott Charitable Trust Grant	2,000	2,000
	Kingdom Foundation	2,492	3,693
	Lion Foundation Grant	10,000	5,911
	Lotteries Grant	20,000	30,000
	Macarthy Trust Grant	-	5,000
	Mainland Foundation Grant	1,713	1,474
	PNCC - Small Grants Fund	4,500	3,668
	Prince Albert College Fund	5,000	5,000
	Pub Charity Grant	10,000	16,357
	Scotlands Te Kiteroa	880	120
	Total	74,950	88,336

Revenue Item	Analysis	2023 \$	2022 \$
Fees, subscriptions and other revenue from members	Membership Fees	165	174
	Total	165	174

Revenue Item	Analysis	2023 \$	2022 \$
Revenue from providing goods or services	Lease or rental revenue	3,175	2,830
	Miscellaneous Income	2,518	359
	Revenue from sales to the public	580	2,070
	Total	6,273	5,259

Revenue Item	Analysis	2023 \$	2022 \$
Funding from government service delivery grants/contracts	Revenue from grants or contracts for service with local government	10,000	-
	Revenue from grants or contracts for service with central government	200,308	152,162
	Total	210,308	152,162

Revenue Item	Analysis	2023 \$	2022 \$
Interest, dividends and other investment revenue	Interest	4,691	1,614
	Total	4,691	1,614



ParentlineManawatu

Notes to the Performance Report

For the year ended
30 June 2023

Note 2 : Analysis of Expenses

Expense Item	Analysis	2023 \$	2022 \$
Expenses related to public fundraising		-	-
	Total	-	-

Expense Item	Analysis	2023 \$	2022 \$
Volunteer and employee related costs	Salaries and Wages	200,267	183,681
	KiwiSaver contributions	5,889	5,638
	ACC levies	680	581
	Training	4,122	2,285
	Travel Costs	13	14
	Volunteer Expenses	26	33
	Employment Expenses	5,071	5,264
	Total	216,068	197,496

Expense Item	Analysis	2023 \$	2022 \$
Costs related to providing goods or services	Direct costs relating to service delivery	39,617	31,309
	Other service delivery costs	7,684	5,883
	Administration and overhead costs	32,258	28,642
	Total	79,559	65,834

Expense Item	Analysis	2023 \$	2022 \$
Grants and donations made	Koha	50	-
	Total	50	-

Expense Item	Analysis	2023 \$	2022 \$
Other expenses	Affiliation fees	220	191
	Insurance	4,582	3,275
	Depreciation	3,318	2,624
	Loss on sale of disposal of assets	107	-
	Total	8,227	6,090



ParentlineManawatu

Notes to the Performance Report

For the year ended
30 June 2023

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	2023 \$	2022 \$
Bank accounts and cash	Cheque account balance	18,288	20,312
	Undeposited Funds	5	-
	Vouchers on hand	90	240
	Total	18,383	20,552

Asset Item	Analysis	2023 \$	2022 \$
Debtors and prepayments	Prepayments	3,936	5,603
	GST Receivable	3,685	5,236
	Accounts receivable	4,437	4,271
	Term Investment Interest Accrual	1,628	610
	Total	13,686	15,720

Asset Item	Analysis	2023 \$	2022 \$
Other current assets	Short term deposits	114,296	68,903
	Total	114,296	68,903

Asset Item	Analysis	2023 \$	2022 \$
Other non-current assets	Long-Term Deposit	-	43,094
	Total	-	43,094

Liability Item	Analysis	2023 \$	2022 \$
Creditors and accrued expenses	Trade and other payables	5,825	6,578
	GST Payable	-	-
	Total	5,825	6,578

Liability Item	Analysis	2023 \$	2022 \$
Employee costs payable	Wages and salaries earned but not yet paid	3,748	3,078
	Holiday pay accrual	12,894	10,878
	PAYE owing	3,557	3,269
	Withholding Tax Payable	534	-
	Total	20,733	17,225

Liability Item	Analysis	2023 \$	2022 \$
Unused donations and grants with conditions	Diocesan	2,500	-
	Mainland Foundation	3,287	-
	Scotlands Te Kiteroa Charitable Grant	-	880
	Total	5,787	880



ParentlineManawatu

Notes to the Performance Report

For the year ended
30 June 2023

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	7,519	1,386	17	1,390	7,498
Office equipment	25	-	6	19	-
Computers (including software)	919	4,089	84	1,909	3,015
Total	8,463	5,475	107	3,318	10,513

2022					
Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	9,236	-	-	1,717	7,519
Office equipment	30	-	-	5	25
Computers (including software)	1,821	-	-	902	919
Total	11,087	-	-	2,624	8,463

All Property, Plant and Equipment is stated at cost less depreciation.

Depreciation has been calculated based on the useful life of the asset:

Computers (including software): 36-50%

Furniture and Fixtures: 12% - 19.2%

Office Furniture: 36% - 39.6%

Significant Donated Assets Recorded - Source and Date of Valuation

Nil (2022- nil)

Significant Donated Assets - Not Recorded

Nil (2022-nil)



ParentlineManawatu

Notes to the Performance Report

For the year ended
30 June 2023

Note 5: Accumulated Funds

2023				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	132,049	-	132,049
Surplus/(Deficit)	-	(7,517)	-	(7,517)
Closing Balance	-	124,533	-	124,533

2022				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	153,924	-	153,924
Surplus/(Deficit)	-	(21,875)	-	(21,875)
Closing Balance	-	132,049	-	132,049

Note 6 : Commitments and Contingencies

Commitment	Explanation and Timing	At balance date 2023	At balance date 2022
		\$	\$
Commitments to lease or rent assets	Lease of rooms at Hancock Community House-PNCC until March 2026, with one right of renewal of five (5) years.	47,037	45,277
	Lease of Konica Minolta Photocopier/Printer until September 2023.	296	1,478

Note: 7

Events After the Balance Date

Nil.

Related Parties

Nil (2022-nil)

INDEPENDENT AUDITOR'S REPORT

To The Members of Parentline Manawatu Incorporated

Report on the Financial Information

Opinion

We have audited the financial information in the performance report of Parentline Manawatu Incorporated (trading as "Parentline Manawatu") on pages 15 to 23, which comprise the statement of financial position as at 30 June 2023, the statement of financial performance and statement of cash flows for the year then ended, the statement of accounting policies and notes to the performance report.

In our opinion, the financial statements on pages 15 to 23 present fairly, in all material respects, the financial position of Parentline Manawatu Incorporated as at 30 June 2023 and its financial performance and cash flows for the year ended on that date in accordance with the requirements of Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described below in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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, Parentline Manawatu Incorporated.

Restriction on Responsibility

This report is made solely to the members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinion we have formed.

Other Information

The Committee are responsible on behalf of the entity for the other information. The other information comprises the entity information and statement of service performance but does not include the financial information and our auditor's report thereon.

Our opinion on the financial information does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Committee's Responsibility for the Financial Information

The Committee is responsible on behalf of the entity for the preparation of financial information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), and for such internal control as the Committee determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

In preparing the financial information, the Committee is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information 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) will always detect a material misstatement when it exists. Misinformation 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 these financial information.

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

- ☐ identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ☐ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- ☐ conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- ☐ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ☐ evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represent the underlying transactions and events in a manner that achieves fair presentation.

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

CKS Audit

CKS Audit
14 September 2023