ParentlineManawatu

He tautoko i ngā mātua ki te manaaki tamariki

Supporting parents to care for children

2025

Annual Report

CONTENTS

CONTACT INFORMATION

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Palmerston North 4410

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

Facebook: Parentline Manawatu

GOVERNANCE GROUP

Chairperson: Rosemary Cullen

Secretary: Tracey Watson

Treasurer: Sue Cranston/Paul Tocker

Members: Elizabeth Connelly
Elizabeth Dempster
Rita Owens
Rudy Ruhnayat

STAFF

Back, left to right: Priyanthi, Vicki, Rae Raewyn, Jean & Sherina
Front: Priya

Manager: Raewyn Persson

Administrator: Jean Wilkins

Counsellors: Priya Shetty
Priyanthi Mylvaganam *(from March 2025)*
Rae Frear *(until April 2025)*
Sherina Nicol
Fan Ping Hodge

Group Coordinator/ Facilitator: Vicki Holmes

Accountant: Moore Markhams, Whanganui

Auditor: BDO, Palmerston North

Group Facilitators:

Triple P Programmes
Vicki Holmes
Sharon Williams
Annie Bruwer
Priya Shetty
Rae Frear
Angela Cameron

Great Fathering
Duncan Hill
Simon BatachEl

The Incredible Years
Monica Tautau
Vicki Holmes

Parenting Through Separation
Vicki Holmes

Blended Families
Vicki Holmes
Jason Hardman

CHAIRPERSON'S REPORT

Well, 2025 has been an interesting year. The cost of living has risen very fast and is impacting the families and children we support, which results in challenging times for everyone.

On a more positive note, funding has continued to be applied for and granted in sufficient quantity to allow Parentline Manawatu to provide our unique blend of counselling services, group services, and courses such as Great Fathering, Triple P General and Triple P for Parents of Teens and The Incredible Years programme.

Our thanks go to our funding partners Oranga Tamariki, the Ministry of Education, Ministry of Justice, Palmerston North City Council and also to the many charitable trusts who have continued to fund our work.

The Governance Group has met regularly, and policy has been reviewed, tweaked and approved throughout the year. Planning for services going forward has been completed and approved.

We have welcomed Paul Tocker as our new Treasurer and farewell, with much appreciation for her 20 years' service, Sue Cranston.

My thanks to the committee for their continued support throughout the year and for their patience with our mixture of online and face to face meetings.

All of our staff continue to provide exemplary service to the Manawatu community. Special thanks to Raewyn Persson our manager who continues to hold Parentline together with focus and a clear vision and Jean Wilkins our able administrator.

In these 'interesting' times Parentline Manawatu continues to provide a worthwhile and professional service to the families of the Manawatu and Palmerston North. My gratitude is extended to all our members and those in the community who have supported us now and in the past.

Rosemary Cullen
Chairperson

MANAGER'S REPORT

The year has been a tough one for many whanau, with increased living costs impacting on everyone.

Our Counselling service has had unprecedented demand, with an ongoing waitlist. Our group programmes have had a steady demand throughout the year.

Horror stories of what has happened for some of our most vulnerable children haven't gone away, and our work is far from done.

A focus on evidencing outcomes has become mainstream, rather than an optional extra, in a time when every funding dollar is scrutinised and government funding reduced where opportunities to do so arise.

With the demise of community newspapers, we're having to review the ways we promote our services and get information to the people who access our services. Social media is the likely medium for the future as many parents/caregivers use this. Linking information to key groups and getting information to people in ways that encourage them to engage will be an ongoing challenge. We continue to promote our services through; regular emails to a range of groups of people (ECE's, schools, social services, and prior clients), and a GP email list.

People can now refer themselves to services through a referral tab on our website. Referrers are also utilising this.

Priya Shetty and Sherina Nicol have continued in the Counselling team. Rae Frear left us at the end of March and Priyanthi Mylvaganam joined us in a paid permanent part-time role. Priyanthi graduated from BTI (Bethlehem Tertiary Institute) with a Bachelor of Counselling, in May 2025. Fan Ping Hodge completed some counselling hours in August and September.

Alisa Carmichael joined us as a second year BTI student planning to complete 50 face to face counselling hours within our Counselling service.

Vicki Holmes has continued in the Group Coordinator/Facilitator role. Priya Shetty has continued to assist in co-facilitating Triple P General and Annie Bruwer also continued co-facilitating the evening Triple P for Parents of Teens programmes. Sharon Williams facilitated Triple P Teen Discussion group sessions in term 1 2025. Angela Cameron trained to deliver Triple P Discussion groups and primary care. She delivered her first discussion groups in Term 2 2025 and will help us with discussion groups in Feilding and Palmerston North in the new financial year.

Duncan Hill and Simon BatachEl delivered two Great Fathering (Mauri Matua) programmes. Two Blended Families workshops were facilitated by Vicki and Jason Hardman.

We were involved in three deliveries of The Incredible Years programme, with Vicki and Monica delivering three and two programmes respectively. One of these was in Feilding and the other two based in Palmerston North.

Joanne Te Paiho continues to support us in her capacity as a Māori Cultural supervisor.

Jean Wilkins continues in her role as Administrator; supporting our move to Xero for our financials, fundraising through gaming funds, trusts and community grants, and keeping the office ticking over; problem solving IT issues, purchasing consumables and doing all those things to ensure our environment works for everyone.

We also continue to appreciate the weekly office clean, provided by Rita Lakhani.

Priya attended a couple of women's wellbeing days during the year, supported by MMC (the Manawatu Multicultural Council) and presented information about our services and women's wellbeing. She also spoke to the MMC (Manawatu Multicultural Centre) 'Growing together' group for parents of children with diverse learning and developmental needs.

We continue to support Te Pai Ora (Social Service Providers of Aotearoa) and coordinate a bi-monthly local hui joined in with the local Strenthening Families hui. They support us with a voice in Wellington at government department, senior management level and with government Ministers.

Te Pu Harakeke continue to support us through the management of Hancock Community House and social service capacity building. Volunteer Central (Whatunga Tūao) support us through referring volunteers for our Governance Group. Some of us also regularly attend Manawatu Family Courts Association events.

We are pleased to be moving into the next financial year with a three-year Priority Grant from the Manawatu District Council, supporting the delivery of Triple P Discussion group sessions in the Manawatu District.

As this financial year ends Tania Lane-Smith has joined us as a casual facilitator, with a view to training in Triple P group interventions later in the year.

Mary Edney has also come from UCOL's Bachelor of Social Services programme, to complete a 200-hour placement within our groupwork services.

Thank you everyone for the contribution you make to ensure Parentline Manawatu continues in a good position to support parents and caregivers in Palmerston North and Manawatu.

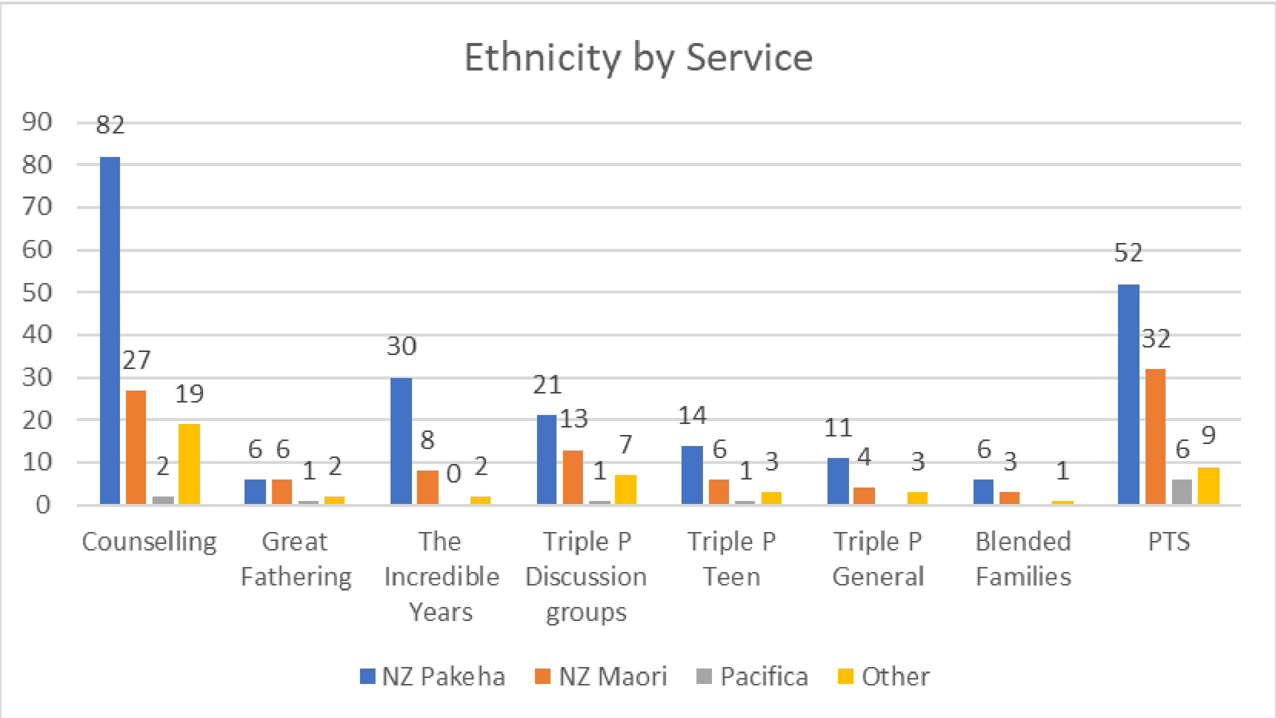
Raewyn Persson
Manager

FUNDERS AND DONORS

ANZ Staff Foundation
Catalytic Foundation
Catholic Charities Allocation Group of the Diocese of Palmerston North
Central Energy Trust
Community Organisation Grants Scheme (COGS)
Eastern & Central Community Trust
John Ilott Charitable Trust
Lottery Grants Board
Mainland Foundation
PNCC Community Development Small Grants Fund
Pub Charity
Sargood Bequest
Scotlands Te Kiteroa
TG Macarthy Trust
The Lion Foundation

Ministry of Education
Ministry of Justice/Methodist Social Services
Oranga Tamariki
Palmerston North City Council

SERVICE BY ETHNICITY



SERVICES, VISION & MISSION

Vision

Children in nurturing families grow and flourish.

Mission

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

Goals

To maintain and develop appropriate services that meet the needs of whanau and effect positive change.

Resourcing will be versatile, planned for, accessed, and utilised as effectively and efficiently as possible.

Counselling

A service, for individuals and couples, supporting parents/caregivers with a range of issues – with the aim of improving whanau relationships.

The Incredible Years

Fourteen 2.5 hr weekly sessions for parents of children aged 3-8yrs with challenging behaviours. In depth suggestions to deal with problem behaviour in everyday life.

Blended Families

A 6.5 hr weekend workshop with catered lunch. Examines the complexities of blended families and strategies for improving family relationships.

Great Fathering

Eight 2.5 hr weekly sessions for men committed to improving fathering skills, communication and relationships.

Parenting Through Separation

A 4-hr programme that gives information about family court processes and helps focus on children and making good parenting decisions when co-parenting.

Triple P Teen Discussion Groups

A series of 2 hr small group sessions for parents of teens, offering practical advice for tackling specific behaviours.

Triple P General

Five 2 hr weekly sessions for parents of children aged 3-10yrs. Provides practical tips and strategies.

Triple P for Parents of Teens

Six 2.5 hr weekly sessions for parents of teenagers aged 10-16yrs. Provides strategies to manage a range of behaviours.

Triple P Discussion Groups

A series of 2 hr small group sessions offering practical advice for tackling specific behaviours.

Our Parenting

PARENTING THROUGH SEPARATION:

12 programmes
24 sessions
53 F
46 M

'Informative and focused on the well-being of the children and keeping them out of the process of separation.'

COUNSELLING:

80 new clients
130 total clients
470 sessions
98 F 31 M 1 O

'Counselling was invaluable throughout a very stressful period of my life. I had a myriad of competing responsibilities, concerns and parenting challenges and the Counsellor managed to handle each issue with care and compassion whilst helping me to work through the issues at hand.'

THE INCREDIBLE YEARS:

3 programmes
42 sessions
23 F
17 M

'We learnt strategies that really benefitted our children. For example, having a good, positive outlook and how to cope with stressful situations calmly.'

'Clear, simple, structured approaches to parenting.'

BLENDED FAMILIES:

2 sessions
5 F
5 M

'I appreciate the knowledge shared from this course. I now have more tools to help provide a better life for my kids.'

'Thank you for the opportunity, it has been refreshing and an eye-opening experience.'

GREAT FATHERING:

80 programmes
16 sessions
14 M

'We had open discussions and felt safe and unjudged, contributing to positive relationships through better communication. I am now able to listen to my kids about their feelings and have increased awareness of my thoughts and feelings.'

Services 2024-2025

TIPLE P FOR PARENTS OF TEENS:

'This programme has given me greater understanding of the teenage brain development stages, emotional regulation and communication strategies.'

'I now understand how to communicate with my child more effectively and have tools to use to do so.'

'My young person comes to talk with me more and tells me what is going on in their life.'

3 programmes

18 sessions

14 F

9 M

1 O

TRIPLE P GENERAL:

'I learnt new strategies to encourage good behaviour and deal with poor behaviour.'

'Being able to talk to other parents with similar struggles.'

'Staying calm in tantrums and having a healthier way of talking about emotions and being consistently emotionally available.'

3 programmes

15 sessions

15 F **3** M

TRIPLE P TEEN DISCUSSION GROUPS:

'Learning to be calmer when dealing with tricky situations in an upsetting scenario was helpful.'

9 sessions

15 F

3 M

TRIPLE P DISCUSSION GROUPS:

'Tools and tips were provided along with the reference booklet with help in managing difficult situations.'

'Different techniques and ideas on what I can do differently when parenting my children.'

8 sessions

14 F

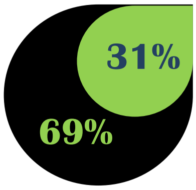
9 M

What We've Achieved in 2024-25!

No. of Clients in 2024-2025

417 CLIENTS ACCESSED PARENTLINE'S SERVICES

Groups Vs Counselling



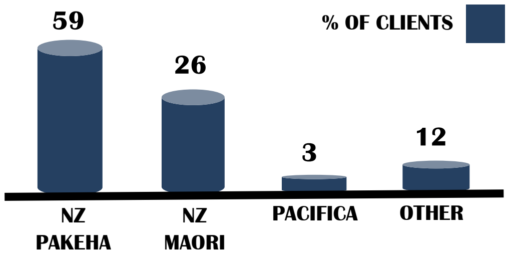
130 COUNSELLING CLIENTS

287 GROUP CLIENTS

Group/Counselling Sessions Attended

OVER **1380** SESSIONS WERE ATTENDED

Ethnicities



Satisfaction

95% OF CLIENTS ARE SATISFIED WITH SERVICES

Evaluations

84% PERCENT OF CLIENTS COMPLETED EVALUATIONS

RESULTS-BASED ACCOUNTABILITY OUTCOMES

77% OF THOSE EVALUATED: FELT ABLE TO IMPLEMENT POSITIVE PARENTING STRATEGIES/PRACTICE

91% EXPERIENCED A CHANGE IN PARENTING ATTITUDES &/OR BELIEFS ABOUT PARENTING/RELATIONSHIPS

93% EXPERIENCED IMPROVED COMMUNICATION & RELATIONSHIP WITH CHILD/WHANAU

96% FELT MORE CONNECTED AND SUPPORTED TO MAKE POSITIVE PARENTING DECISIONS

OVER **656** CHILDREN HAVE BENEFITTED FROM OUR SERVICES

HELP US TO HELP CHILDREN AND WHANAU OF THE MANAWATU
BECOME A MEMBER! www.parentlinemanawatu.org.nz

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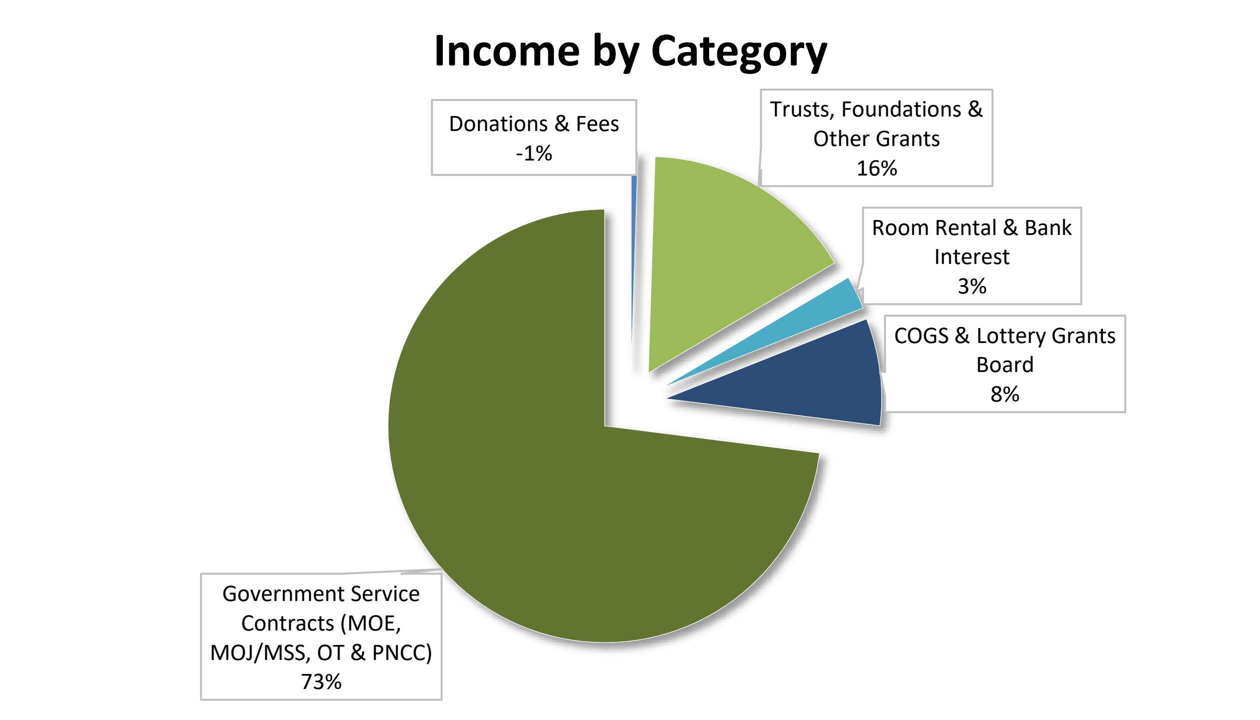
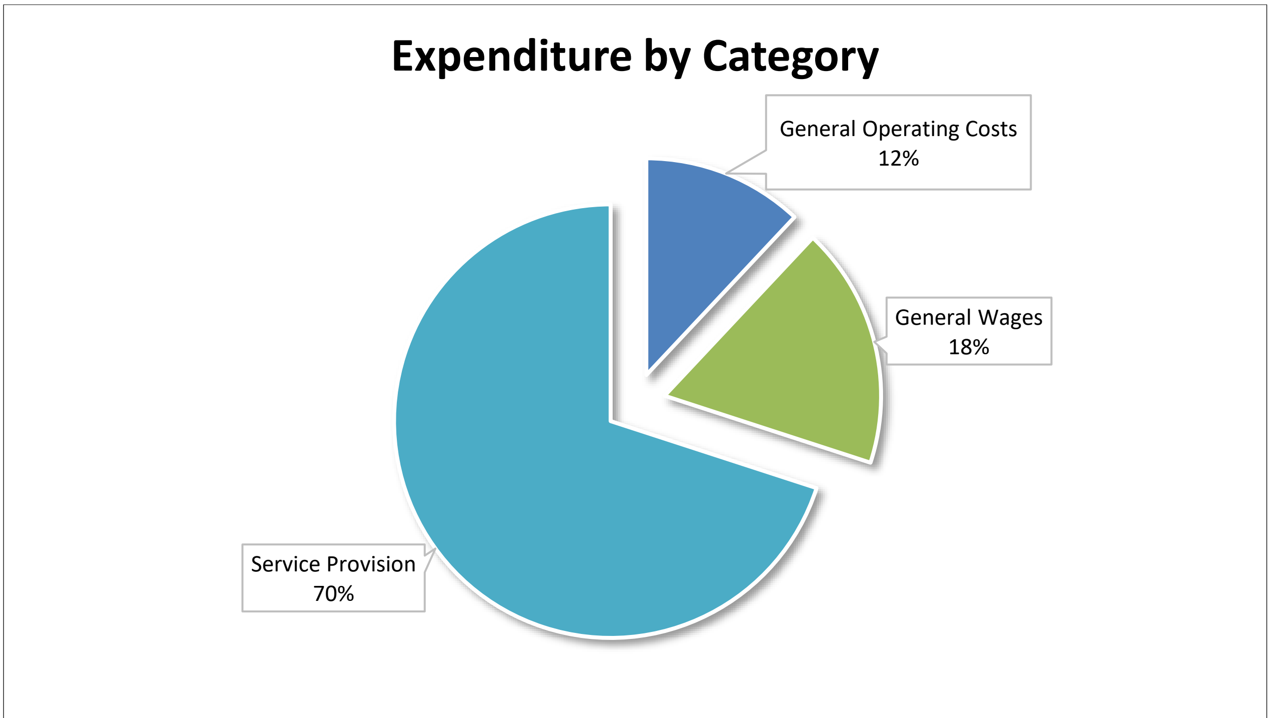
INCOME AND EXPENDITURE BY CATEGORY





He tautoko i ngā mātua ki te manaaki tamariki

Supporting parents to care for children

MOORE Markhams

Performance Report

Parentline Manawatu Incorporated

For the year ended 30 June 2025

Prepared by Moore Markhams Whanganui

Contents

Entity Information

Parentline Manawatu Incorporated
For the year ended 30 June 2025

Legal Name of Entity

Parentline Manawatu Incorporated

Entity Type & Legal Basis

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.

Governance and Entity Structure

The Society operates as a single unit and 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 Source of 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 Method Used by Entity to Raise Funds

Contracted service delivery.

Entity's Reliance on Volunteers and Donated Goods or Services

Nil

Physical/Postal Address

Hancock Community House
77-85 King Street
Palmerston North 4410

Accountants

Moore Markhams
249 Wicksteed Street
Whanganui

Bankers

Westpac New Zealand Limited

E-mail/Website

www.parentlinemanawatu.org.nz
admin@parentlinemanawatu.org.nz
https://www.facebook.com/Parentline-Manawatu

Approval of Financial Report

Parentline Manawatu Incorporated
For the year ended 30 June 2025

The Governing Body are pleased to present the approved financial report including the historical financial statements of Parentline Manawatu Incorporated for the year ended 30 June 2025.

APPROVED

Sue Cranston

Sue Cranston

Treasurer

Date 9/10/2025

Raewyn Persson

Manager

Date 9/10/2025

Paul Tocker

Date 9/10/25

MOORE Markhams

Statement of Service Performance

Parentline Manawatu Incorporated
For the year ended 30 June 2025

Description of medium to long term objectives

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

	2025	2024
Description & Quantification of the Significant Activities		
Programmes - Number of Clients		
Blended Families	10	-
Great Fathering	15	21
Triple P for Parents of Teens	24	22
Triple P Discussion Groups (Generic & Teen)	41	48
Triple P General	18	26
Parenting Through Separation	98	86
The Incredible Years	40	43
Parenting Group Sessions Provided	131	134
Number of Sessions Attended by Parents/Caregivers	910	956
Counselling Service - Number of Clients	130	114
Number of Face to Face Sessions Attended	470	498
Information and Support Provided	218	276
Total Programmes - Number of Clients	**2,105**	**2,224**
Permanent Part-time Staff FTE (at year end)	3	3
Contracted Staff Hours	1,124	1,093
Organisational RBA outcome areas - (% of completed evaluations)		
Able to implement positive parenting strategies/changed parenting practice	77	93
Change in parenting attitudes &/or beliefs about parenting/relationships	91	85
Feels more connected/supported to make positive parenting decisions	96	94
Improved communication &/or relationship with child/whanau	93	94
Other Outcomes		
Clients satisfaction with service (yes, agree or strongly agree)	95	100
PTS - report better skills to manage positive co-parenting (agree or strongly agree)	86	91

Statement of Financial Performance

Parentline Manawatu Incorporated

For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	5,752	1,613
Government service delivery grants/contracts	1	311,212	288,820
Non-government service delivery grants/contracts	1	55,623	56,541
Membership fees and subscriptions	1	322	191
Revenue from commercial activities	1	4,972	5,817
Interest, dividends and other investment revenue	1	7,171	8,382
Total Revenue		**385,052**	**361,364**
Expenses			
Employee remuneration and other related expenses	2	279,001	249,304
Volunteer related expenses	2	200	186
Expenses related to commercial activities	2	102,677	104,311
Other expenses	2	19,264	5,863
Total Expenses		**401,143**	**359,664**
Surplus/(Deficit) for the Year		**(16,090)**	**1,700**

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

Statement of Financial Position

Parentline Manawatu Incorporated
As at 30 June 2025

	NOTES	30 Jun 2025	30 June 2024
Assets			
Current Assets			
Cash and short-term deposits	3	26,008	40,964
Debtors and prepayments	3	18,918	5,069
Investments	3	128,223	92,432
Goods and services tax		-	4.995
Total Current Assets		**173,149**	**143,460**
Non-Current Assets			
Property, Plant and Equipment	5	13,621	16,317
Total Non-Current Assets		**13,621**	**16,317**
Total Assets		**186,769**	**159,776**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	9,978	3,802
Employee costs payable	4	26,836	21,949
Unused donations and grants with conditions	4	31,500	7,788
Goods and services tax		8,308	-
Total Current Liabilities		**76,622**	**33,539**
Total Liabilities		**76,622**	**33,539**
Total Assets less Total Liabilities (Net Assets)		**110,147**	**126,237**
Accumulated Funds			
Accumulated surpluses or (deficits)	6	110,147	126,237
Total Accumulated Funds		**110,147**	**126,237**

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

MOORE Markhams

Statement of Cash Flows

Parentline Manawatu Incorporated
For the year ended 30 June 2025

	2025	2024
Account		
Cash Flows from Operating Activities		
Cash was received from		
Donations, koha, bequests and other general fundraising activities	29,469	98,197
Membership fees and subscriptions	322	139
Revenue from commercial activities	(6,299)	260,501
Funding from government service delivery grant/contracts	311,212	-
Non-government service delivery grants/contracts	55,623	-
Interest, dividends and other investment revenue	6,619	8,349
Net GST	11,612	-
Cash was applied to		
Employee remuneration and other related payments	275,188	354,084
Payments related to commercial activities	103,017	-
Other Payments	6,095	-
Net GST	-	1,359
Net Cash Flows from Operating Activities	24,258	11,743
Cash Flows from Investing and Financial Activities		
Cash was received from		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	107,377	147,165
Cash was applied to		
Payments to acquire property, plant and equipment	3,423	11,026
Payments to purchase investments	143,168	125,300
Net Cash Flows from other activities	39,214	10,839
Net Increase/(Decrease) in Cash	(14,957)	22,582
Opening Cash	40,964	18,383
Closing Cash	26,007	40,964
This is represented by:		
Cheque Account	25,957	40,904
Undeposited Funds	-	-
Vouchers on Hand	50	60

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

BDO MANAWATU Marked for Identification Purposes AUDIT

Statement of Accounting Policies

Parentline Manawatu Incorporated
For the year ended 30 June 2025

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

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

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

Bank Accounts and Cash

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

Changes in Accounting Policies

During the year the Society transitioned to the new Tier 3 (NFP) reporting standard issued by the XRB, and some comparative amounts have been reclassified to meet the new presentation requirements, with no impact on the reported surplus/deficit or net assets.

Revenues and Direct Costs and Expenses

Government service delivery grants/contracts
Revenue is recognised when there is legal right to receive cash either in the current period or in the future. Revenue is measured at the fair value of the consideration received or receivable.

Donations, koha, bequests and other general fundraising activities
Revenue arising from grants, donations, subsidies and items of similar nature (collectively, revenues from non-exchange transactions) are recognised as revenue upon receipt of the asset unless a condition ("use or return" the asset received) is attached. In which case, a liability is initially recognised and upon satisfaction of the condition, the liability is reduced and revenue is recorded.

Notes to the Performance Report

Parentline Manawatu Incorporated
For the year ended 30 June 2025

1. Analysis of Revenue

	2025	2024
Donations, koha, bequests and other general fundraising activities		
Friends of PL - Donations	875	1,275
General Public Donations	-	50
Great Fathering Donations	170	163
Sargood Bequest	4,500	-
Triple P General – Donations	95	80
Triple P Teen – Donations	80	45
Triple P Teen Discussion Group – Donations	4	-
Donations – Other	28	-
Total Donations, koha, bequests and other general fundraising activities	**5,752**	**1,613**
Government service delivery grants/contracts		
COGS	5,000	5,500
Lottery Grants Board	24,000	30,000
Methodist Social Service – MoJ	9,691	9,548
Ministry of Education	92,318	70,519
MoJ – SW Equity Payments	11,271	11,271
MVC Oranga Tamariki	152,382	146,896
PNCC - SPG	11,550	10,500
PNCC Community Development Small Grants Fund	5,000	4,585
Total Government service delivery grants/contracts	**311,212**	**288,820**
Non-government service delivery grants/contracts		
ANZ Staff Foundation	-	5,000
Catalytic Foundation	-	4,500
Catholic Charities Allocation Group of the Diocese of Palmerston North	2,200	2,500
Central Energy Trust	521	3,413
Eastern & Central CT	-	10,000
Estate of GL Isaacs	1,500	-
Grassroots Trust Central Ltd	5,000	90
John Ilott Charitable Trust	2,500	2,000
Lion Foundation	19,000	20,000
Mainland Foundation	12,000	3,287
Milverton Trust	-	750
Pub Charity	2,902	-
TG Macarthy Trust	10,000	5,000
Total Non-government service delivery grants/contracts	**55,623**	**56,541**

	2025	2024
Membership fees and subscriptions		
Blended Families Fees	78	52
Membership of PL Fees	244	139
Total Membership fees and subscriptions	**322**	**191**
Revenue from commercial activities		
Net Rental Income		
Rental Expenses	3,721	4,239
Total Net Rental Income	**3,721**	**4,239**
Counselling Fees	522	1,578
SSPA – Hui Catering Income	730	-
Total Revenue from commercial activities	**4,972**	**5,817**
Interest, dividends and other investment revenue		
Interest Received	7,171	8,382
Total Interest, dividends and other investment revenue	**7,171**	**8,382**

2. Analysis of Expenses

	2024	2023
Employee Remuneration and other related expenses		
Accident Compensation Levy	674	367
Employment Expenses	5,870	3,367
Kiwisaver Employer Contributions	-	6,483
Wages & Salaries	267,266	234,159
IY Staff Travel	985	787
Professional Memberships	266	26
Staff Amenities	273	229
Staff Expenses - Lunch/Gifts	233	2,373
Staff Training	2,304	1,512
Triple P Training	1,131	-
Total Employee remuneration and other related expenses	**279,001**	**249,304**
Volunteer related expenses		
Volunteer Expenses	200	186
Total Volunteer related expenses	**200**	**186**
Expenses related to Commercial activities		
Advertising & Publicity	22	148
Accounting Software	450	-
Blended Families - Facilitation	382	-
Blended Families - Other Costs	305	9
Building Compliance Costs	1,158	982
Computer Expenses	675	877
Conferences	-	2,043
Counselling Costs	17	29

BDO MANAWATU Marked for Identification Purposes AUDIT

	2025	2024
Counsellor Supervision	4,088	4,410
Cultural Supervision	975	225
Database Management System	2,354	2,573
Dues & Subscriptions	280	242
General Expenses	44	14
Governance Costs	328	834
Great Fathering - Facilitation	5,545	5,729
Great Fathering - Other Costs	96	168
Heat, Light & Power	1,719	1,468
Insurance	5,302	5,060
IY - Facilitation	37,697	41,789
IY - Other Costs	4,634	3,739
MYOB	484	1,009
Office Expenses	171	201
Other Staff Supervision	1,170	1,200
Postage & Shipping	202	-
Printing & Photocopying	252	1,487
Promotion	-	343
Provisions & Catering	-	370
PTS - Other Costs	846	247
Rent	18,040	17,372
Repairs & Maintenance	165	385
Resources & Equipment	-	31
SSPA - Hui Catering	980	-
Stationery	652	543
Telephone, Tolls & Internet	5,957	5,904
TP Discussion Group - Facilitation	1,162	474
TP Discussion Group - Other Costs	30	201
TP General - Other Costs	88	40
TP General - Workbooks	1,496	-
TP Teen - Facilitation	-	2,577
TP Teen - Other Costs	91	126
TP Teen - Workbooks	1,331	-
TP Teen Discussion Group - Facilitation	657	-
TP Teen Discussion Group - Other Costs	12	44
TP Teen Discussion Group - Workbooks	1,731	-
Travel Expenses	-	531
Waste Disposal	266	-
Website Hosting Maintenance	822	887
Total Expenses related to commercial activities	**102,677**	**104,311**

Other expenses

Accountancy Fees	4,100	462
Audit Fees	8,900	-
Bank Charges	145	176
Depreciation	6,117	5,225
Loss on sale of disposal of assets	2	-
Total Other expenses	**19,264**	**5,863**

	2025	2024

3. Analysis of Assets

Cash and short-term deposits		
Cheque Account	25,958	40,904
Vouchers on Hand	50	60
Total Cash and short-term deposits	**26,008**	**40,964**

Debtors and prepayments		
Accounts Receivable	12,962	63
Prepayments	3,743	3,345
Term Deposit Interest Accrual	2,213	1,661
Total Debtors and prepayments	**18,918**	**5,069**

Investments		
Westpac Term Deposit	128,223	92,432
Total Investments	**128,223**	**92,432**

	2025	2024

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	2,928	3,802
Provision for Audit & Accounting	7,050	-
Total Creditors and accrued expenses	**9,978**	**3,802**

Employee costs payable		
Annual Leave & TOIL Accrual	16,448	12,762
PAYE Payable	5,216	4,714
Wages Payable	5,172	4,473
Total Employee costs payable	**26,836**	**21,949**

Unused donations and grants with conditions		
Estate of GL Isaacs	-	1,500
Grassroots Central Trust	-	5,000
ANZ Staff Foundation	5,000	-
Catalytic Foundation	4,000	-
Eastern & Central Community Trust (ECCT)	10,000	-
Lottery Grants Board	11,000	-
Ministry of Education	-	1,288
Scotlands Te Kiteroa	1,500	-
Total Unused donations and grants with conditions	**31,500**	**7,788**

	2025	2024

5. Property, Plant and Equipment

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 fittings: 12 - 40%
Office furniture: 36 - 40%

2025					
Asset Class	**Opening Carrying Amount**	**Purchases**	**Disposals**	**Depreciation**	**Closing Carrying Amount**
Furniture and Fittings	9,931	-	-	2,004	7,927
Computers (Including Software)	1,782	2,902	-	2,097	2,586
Office Furniture	4,604	521	2	2,015	3,108
Total	**16,317**	**3,423**	**2**	**6,117**	**13,621**
2024					
Asset Class	**Opening Carrying Amount**	**Purchases**	**Disposals**	**Depreciation**	**Closing Carrying Amount**
Furniture and Fittings	6,954	5,025	-	2,048	9,931
Computers (Including Software)	3,556	-	-	1,775	1,782
Office Furniture	6	6,000	-	1,402	4,604
Total	**10,516**	**11,025**	**-**	**5,225**	**16,317**

Significant Donated Assets Recorded

Nil (2024 - nil)

Significant Donated Assets - Not Recorded

Nil (2024 - nil)

	2025	2024

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	126,237	124,537
Current year earnings	(16,090)	1,700
Total Accumulated surplus or (deficits)	**110,147**	**126,237**
Total Accumulated Funds	**110,147**	**126,237**

	2025	2024

7. Commitments

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.	17,181	32,109
Total Commitments to lease or rent assets	**17,181**	**32,109**

8. Contingent Liabilities and Guarantees

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

9. Related Party Transactions

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

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PARENTLINE MANAWATU INCORPORATED

Report on the Financial Information in the Performance Report

Opinion

We have audited 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 ("the financial information") in the performance report of Parentline Manawatu Incorporated ("the Society").

In our opinion the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of the Society as at 30 June 2025, and its financial performance and cash flows for the year then ended 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 financial information in the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Society.

Other Information

The Committee are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and the statement of service performance, which are included in the performance report.

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

In connection with our audit of the financial information in the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial information in the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of the Committee for the Performance Report

The Committee are responsible for:

a) the preparation, and fair presentation of the performance report in accordance with the Tier 3 NFP Standard;

b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present the statement of service performance that is appropriate and meaningful in accordance with the Tier 3 NFP Standard;

c) the preparation and fair presentation of the statement of service performance in accordance with the Society's measurement bases or evaluation methods, in accordance with the Tier 3 NFP Standard;

d) the overall presentation, structure and content of the statement of service performance in accordance with the Tier 3 NFP Standard; and

e) such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Committee are responsible on behalf of the Society for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information in 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) 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 the financial information in this performance report.

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 in the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information in the performance report, including the disclosures, and whether the financial information in the performance report represents 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.

Who we Report to

This report is made solely to the Society's members, 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 Society and the Society's members, as a body, for our audit work, for this report or for the opinion we have formed.

BDO Manawatu Audit Limited

BDO Manawatu Audit Limited
Palmerston North
New Zealand
9 October 2025