



RASNZ

Refugee health
& wellbeing

Annual Report 2016 - 2017



Our People

Patron

Helen Clark

Board of Trustees

Jenni Broom - Chair
Theresa Stratton
James Hassall
Dr. Ashok Malur
Asma Shah
Ben Trieu
James Usmar
Dr. Tony Wansbrough

Contact Information

Mangere Team

251 Massey Road
Mangere East, Auckland 2024
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RASNZ Mobile Team

173 Captain Springs Road
Onehunga, Auckland 1061
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Management Team

Dr. Ann Hood - CEO
Kate Brady Kean - Clinical Manager
Dr. Arif Saeid - Community Services Manager
Mackenzie Koppel - Fundraising and
Communications Manager

RYAN

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www.rasnz.co.nz

Independent Auditor

UHY Haines Norton (Auckland) Limited
Chartered Accountants



Refugees As Survivors - New Zealand



Our Purpose

Our Mission

Refugees and people from related backgrounds will have access to quality, culturally responsive health services to assist positive resettlement in New Zealand.

Our Vision

- RASNZ promotes programmes and policies that respect and advance the health, wellbeing and human rights of people from refugee backgrounds.
- People from refugee backgrounds have the right to services which assist their healing from experiences of trauma and torture.
- RASNZ maintains a professional and sustainable culture that supports and strengthens the capacity of refugee communities and staff.

Our Values

Integrity

Compassion

Respect

Responsibility

Our Strategic Priorities

Sustainability - RASNZ is sustainable and appropriately funded to deliver health services to people from refugee backgrounds

Professionalism - RASNZ delivers professional clinical and community services to meet the needs of clients

Capability Building - RASNZ builds capability in staff, refugee communities and mainstream service providers

Collaboration - RASNZ has strategic relationships and partnerships which enable efficient and effective service provision

Innovation - RASNZ works in ways that are innovative and take advantage of new technologies

Chair's Report

While the issue of increasing refugee numbers remains one of the most concerning and intractable international and humanitarian challenges of our time, with families including children forced to leave their homes in dire circumstances, the work of RASNZ is part of the positive glimmer of hope provided by the New Zealand resettlement programme.

Of the 22.5 million refugees in the world today, the 1000 per year who find a resettlement home in New Zealand is a tiny number. But this year has seen a firm statement by local communities that the number should be higher, recognising both our international humanitarian obligations and increasingly the benefits that flow on in New Zealand society as former refugee families and communities become established, contributing both their character and skills. New Zealand has recognised that we need to do better than ranking 85th per capita for total refugee resettlement.

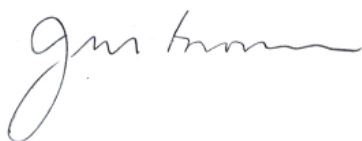
The quality of the New Zealand resettlement programme is recognised as a model on the world stage, combining successful partnership of government, professional skill, the receiving community and former refugee community leadership.

The energetic RASNZ Board, with many new and highly skilled members, is proud of the work of RASNZ, one of the key contributors to the New Zealand resettlement programme, and privileged to provide oversight of its work. We are also very grateful to the Rt Hon Helen Clark for agreeing to become the Patron of RASNZ, providing her ongoing endorsement to the responsibility of New Zealand and its specialist services to maintain the work of quality refugee resettlement.

The normal, healthy human response to profound trauma and loss is varied in terms of the amount and timing of specialist support required. The culturally sensitive foundation on which this support is given is always important. The staff of RASNZ brings together highly skilled professional therapists in a range of modalities to work in partnership with leaders in former refugee communities who can provide cultural insight and intelligence. The commitment to make this service available to refugees from whatever category of entry to New Zealand (quota, asylum seekers, convention refugees, and those who have come under family reunification quotas), is fundamental to the RASNZ mission.

Thus the work of RASNZ cannot be pigeon-holed as a “mental health” service. Its goal is to be a facilitator of wellbeing in the broadest context, so that former refugees are able to become fully engaged and contributing members of their own communities of origin, if that is their choice, as well as finding their potential for wellbeing and contribution in the diverse New Zealand community they have joined.

Essentially, the length of time the professional service of RASNZ remains available to newcomers is open-ended. With the possibility of increased numbers, a wish endorsed by New Zealand society and government, the funding model will need to be reviewed so that the best service and capacity can continue to be available when needed. This will ensure that RASNZ is able to continue to contribute its expertise to the quality programme for which NZ has become recognised.



Jenni Broom
RASNZ Chair

CEO's Report

It is a privilege to be a part of RASNZ and to witness the positive contribution that this service makes to the lives of people who were forced to flee their country because of persecution in the context of political conflict, violence and human rights violations. Sadly, the need for safe refuge remains the reality for millions of people around the world. It is so easy to feel overwhelmed by the magnitude of humanitarian crises, but every day I witness the dedication of the RASNZ staff and the generosity and willingness of New Zealanders who want to make a difference.

I pay tribute to the passion and compassion of all our staff who go the extra mile to improve the wellbeing of our clients. In addition to providing individual, family and community support, RASNZ works to develop new ways to engage communities and build their capacity, collaborate with other sector services and foster the understanding and skills of mainstream services. All that we do is made possible through the generosity of philanthropic trusts, small businesses, corporates, schools, individual donors and volunteers who support us so loyally. I extend my gratitude and appreciation to all those who show such commitment to our purpose.

2017 has been an exciting year for RASNZ with many highlights:

Personnel: Helen Clark has agreed to be our Patron and lend her support to promote the needs of people from refugee backgrounds living in New Zealand. We have welcomed Kate Brady Kean as our Clinical Manager, Kay Mathewson as our Mobile Team Leader and Mackenzie Koppel as our Fundraising and Communications Manager.

Celebrations: 2017 marked the 10th anniversary of our Mobile Team and moved to bright new premises in Onehunga. Our Family Service was launched earlier in the year and has positively impacted many families through the delivery of community based parenting discussion groups.

Collaboration and Capacity Building:

- A generous grant from the Sutherland Self-Help Trust has enabled us to undertake the development of a cross-cultural, trauma informed PTSD training programme
- RASNZ clinicians attended and presented at the International Trauma Conference in Sydney
- We have participated in an international research programme trialling computerized assessment software
- RASNZ, The Asylum Seekers Support Trust and the Grief Centre collaborated to provide psychoeducation groups for asylum seekers
- Barnes Catmur has supported the development of our new logo and website

The Board of Trustees has recently commissioned an external review of RASNZ to analyse and improve our service delivery model. The findings of this review will guide our development in the year ahead as we seek to provide the best possible service for the communities we serve. I sincerely thank the Board for their guidance and commitment to the future of RASNZ.



Dr Ann Hood
RASNZ CEO

Mangere Team

The Mangere Team combines the specialist skills of psychologists, body therapists, psychiatrists and nurses to provide comprehensive assessment, initial treatment and orientation to the New Zealand healthcare system.



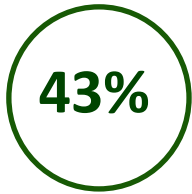
A total of 1,037 quota refugees arrived in New Zealand this year. Each of these men, women and children completed their first six weeks at the Mangere Refugee Resettlement Centre (MRRC). The largest groups were from Syria, followed by Burma and Colombia. Our team worked with up to 90 interpreters to provide individual, family and group therapy.

Over the last 12 months, the Mangere Team was involved in international research, developed cross-cultural trauma training and delivered specialist professional development to social services, universities and district health boards. A popular Asylum Seekers' Choir was also established, providing a fun and engaging social activity for isolated asylum seekers at the MRRC.

I came to New Zealand as a refugee in 1997 from Kurdistan, Iraq. Life as a refugee is not easy, regardless of which country you come from or where you land. Adopting a new homeland, language and culture is challenging, no matter what your background. Almost twenty years after arrival in New Zealand, I still identify with and have compassion for the refugee journey. Working at RASNZ and the Mangere Refugee Resettlement Centre gives me the sense that I can make a difference. Through my work as an interpreter I give hope to refugees – the hope that, through hard work and finding your voice, dreams can become your reality.

-Ari, RASNZ Mangere Team Interpreter and former refugee

In the 2016 - 2017 financial year...



Of New Zealand's annual refugee quota were seen by the Mangere Team



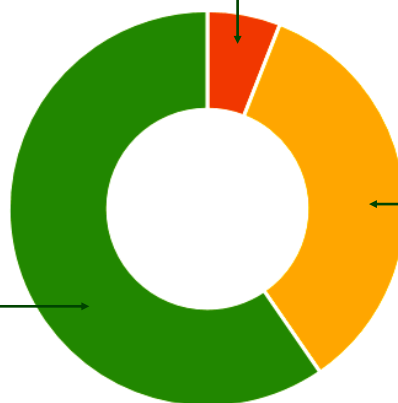
Clients by Gender

55% Female 45% Male

Clinical Services Accessed

9% Psychiatric support

90%
Psychological or counselling support



52%
Body therapy

Why is Body Therapy so important?

Emotional distress and anxiety can greatly heighten a person's perception of physical pain, and vice versa. Body therapy, such as massage, helps to decrease anxiety and often leads to improvement in perceived pain levels. This in turn will often lead to a decrease in negative emotions, such as anxiety, sadness and anger. For many clients, body therapy is an effective, culturally-sensitive and approachable therapeutic tool which plays a vital role in addressing mental health and wellbeing.



Mobile Team

The Mobile Team provides comprehensive mental health and wellbeing services to UN quota refugees, convention refugees, family reunification clients and asylum seekers living in the Auckland region. This involves longer-term individual, family and group therapy.



This year, the Mobile Team relocated to a new, fit-for-purpose office in Onehunga, opened by RASNZ Patron Helen Clarke. The team has expanded their service offerings to include the introduction of regular mindfulness workshops and yoga groups for women. Mobile Team staff presented at a number of sector events, including the Psychological Society's National Conference and Health Network Forums for health professionals.

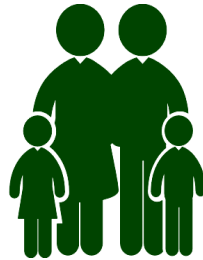
The Family Service, which sits within the Mobile Team, delivered more than 60 Positive Parenting Discussion Groups to over 400 attendees from various refugee communities, including Tamil, Eritrean, Afghani, Rohingya, Assyrian/Chaldean and Burmese. Following these groups, parents consistently reported increased confidence levels, improved child behaviour and high levels of satisfaction with the sessions.

"RASNZ Mobile Team has helped me to forgive myself and to forgive the people who wronged me. They also helped me to access education so that I am able to write and to read. In my country, they believe women are not supposed to go to school. Women are supposed to grow up, get married, get children—that's it! That's your life. When I came to New Zealand and they told me I could learn to read and write for free, I said, 'What? Free education? I've never heard of that before!' With RASNZ Mobile Team's help, I started in Level 2 English language classes. Yes, it's only level 2...but oh my god, I am better! I can write. I can read. I love it! RASNZ helped me understand I can be anything I want to be in New Zealand."

-Evelirne, RASNZ Mobile Team client

In the 2016 - 2017 financial year...

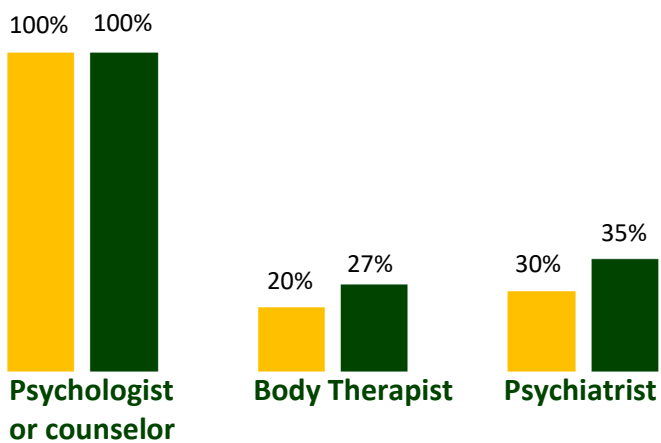
**1,932
Client
Sessions**



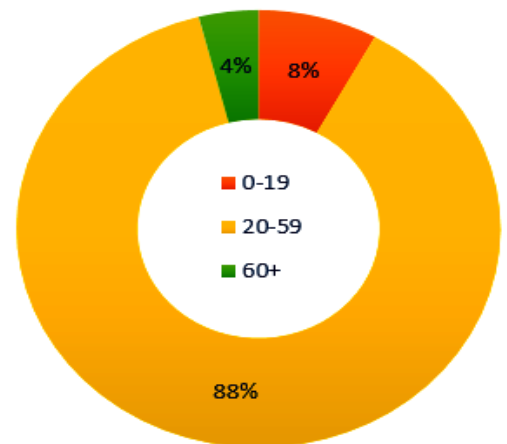
60% Female **40%** Male

Mobile Team Services Accessed

■ 2015 - 2016 ■ 2016 - 2017



Age of Clients



Community Services

Our Community Services Team provides health promotion services, community engagement opportunities and helps refugees to create connections and build confidence during the resettlement process. Community Facilitators come from a variety of ethnic and cultural backgrounds, providing an invaluable link between RASNZ and resettled refugee communities in Auckland.



The programmes organised and facilitated by this diverse team play a direct role in connecting refugees to each other and the wider community.

Over the last 12 months, the Community Services Team have run health introduction workshops for resettled refugees, which explain the New Zealand health system. They also provided women's groups, learner licensing, smoking cessation initiatives, family violence prevention workshops and cultural events.

Community Facilitators serve as vital advocates on behalf of their ethnic Communities.

"Being a Community Facilitator is so rewarding! I enjoy helping the community and working to help solve other people's problems. Sometimes it's 2 o'clock in the morning when you get a call from a client who is struggling, but we all work from our hearts - otherwise we wouldn't be here. The best gift you can give to yourself is helping others."

- Pricilla, RASNZ Community Facilitator

Examples of initiatives and events facilitated by the Community Services Team this year...

Women's Groups

This year, RASNZ women's groups included the Mothers and Daughters Sewing Group, Refugee Ethnic Women's Art and Craft Group and Refugee Women's Quilting Group. Women's groups provide female refugees with opportunities to network and build new skills.

Introductory Health

Community Facilitators organise and host workshops for resettled refugees around navigating the complex New Zealand health system. This includes information on how to register with a GP, make an appointment, and collect prescriptions.

Computer Literacy

The computer literacy programme is funded by the Ministry of Education. Refugee families receive basic computer training, followed by the installation of a free computer and broadband connection for one year.

Cultural Events

The Community Services Team help to organise cultural events within various refugee communities. These events and initiatives help former refugees to celebrate and preserve their cultures of origin.



RYAN

Refugee Youth Action Network (RYAN) is the youth arm of RASNZ's Community Team. Our vision is for all young people, irrespective of their background, to develop the confidence to be their own person, build positive relationships and contribute to an inclusive society



This year, the RYAN team provided school holiday programmes, tutoring services and one-on-one support with applying for university and accessing employment.

The team also organised and hosted a number of fun and engaging social events for young people from refugee backgrounds, including “scary movie nights,” girls-only nights, cultural celebrations and monthly “Pizza Ponder” nights, where young people gather to share a meal and discuss social issues that are affecting them.

Sporting initiatives are another important part of the RYAN service and we are proud to note that our senior men's football team won the New Zealand Communities Tournament for the second year in a row in 2017.

“Kia ora, I want to thank you for helping me in the first step for me to find a job. You make me feel welcome and comfortable...exactly like my family. RYAN you are amazing!”

- Nazek, RYAN youth member

In the 2016 - 2017 financial year...

- 257** Young people from refugee backgrounds engaged with RYAN
- 196** Young people participated in weekly martial arts, football and volleyball programmes
- 29** RYAN members were guided into employment
- 32** Young people were supported with tutoring through the “Study Buddies” programme

“When I wanted to apply for university, I was lost and nervous because I didn't know how to do it! When RYAN helped me and we finished the applications for all three universities, I was so relieved and from then I knew what to do next. Also, when I was in doubt and had a lot of questions about my future career, you provided a great opportunity for me to meet a nurse and a doctor to relieve my doubt and find answers to my questions. Thank you!

- Malika, RYAN youth member



RAS Angels

RAS Angels are members of the wider Auckland community who help us to welcome and support resettled refugees. These individuals, businesses, schools and community groups contribute financial donations, volunteering time, goods and services throughout the year. Without them, we would not be able to provide vital services and support to former refugees. Nga mihi!



In the 2016 - 2017 financial year, we received support from...

500+ RAS Angels

6,029 Facebook Followers

50 Volunteers

20 University Mentors

Recycling Bikes for Refugees continues to successfully operate from the Mt Roskill Youth Zone once each month on Saturdays. RASNZ and Earth Action Trust work collaboratively to provide a bike exchange so that both children and adults can enjoy a degree of independence. We are incredibly grateful to all of the individuals, families and corporate groups who have donated bikes this year.



Sir Robert Jones Scholarship

Another 15 incredible young women were selected as the Sir Robert Jones Scholars for 2017. They come from a wide range of ethnic and cultural backgrounds, including Afghanistan, Democratic Republic of Congo, Burma, Cambodia, Iraq, Somalia and Ethiopia.

This year's recipients are pursuing degrees in fields as diverse as Environmental Science, Midwifery, Nursing, Medical Chemistry, Civil Engineering, Medicine, Creative Writing, Social Work, Law and Business.

"I would like to convey a huge thank you to Sir Robert Jones and the organizers for setting up this scholarship fund and giving this opportunity to girls of refugee backgrounds. I promise to always remain resilient and proactive towards my tertiary studies. I'm more than prepared to work hard, achieve my goals, succeed and contribute back to my community."

- Kasaye, 2017 Sir Robert Jones Scholarship Recipient



"My mother never attended school and I will be the first female in my entire family to attend university. This scholarship is an incredible blessing as it means that I will be able to pursue my tertiary education without constantly worrying about my family's financial issues."

- Nida, 2017 Sir Robert Jones Scholarship Recipient





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INDEPENDENT AUDITOR'S REPORT

To the Trustees of Refugees as Survivors New Zealand Trust

Opinion

We have audited the financial statements of Refugees as Survivors New Zealand Trust ("the Trust") on pages 4 to 14, which comprises the statement of financial position as at 30 June 2017 and the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements on pages 4 to 14 present fairly, in all material respects, the financial position of the Trust as at 30 June 2017 and its financial performance and its cash flows for the year then ended, in accordance with Public Benefit Entity International Public Sector Accounting Standards (Not For Profit) Reduced Disclosure Regime issued 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 Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* 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 Trust.

Restriction on Responsibility

This report is made solely to the trustees, as a collective body. Our audit work has been undertaken so that we might state to the trustees 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 trustees, as a collective body, for our audit work, for this report, or for the opinions we have formed.

Board of Trustees' Responsibility for the Financial Statements

The Board of Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards (Not For Profit) Reduced Disclosure Regime and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

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An association of independent firms in Australia and New Zealand and a member of UHY International, a network of independent accounting and consulting firms

The network for doing business

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at <http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

Other Matter

The financial statements of Refugees as Survivors New Zealand Trust for the year ended 30 June 2016 were audited by another auditor who expressed an unmodified opinion on those statements on 17 October 2016.

UHY Haines Norton (Auckland) Limited

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UHY Haines Norton (Auckland) Limited

Chartered Accountants

Auckland, New Zealand

19 October 2017

REFUGEES AS SURVIVORS NEW ZEALAND TRUST
Statement of Comprehensive Revenue and Expenses
For the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Revenue			
<u>Revenue from exchange transactions</u>			
Interest, Dividends, Rents and Training Programmes		41,912	27,066
		41,912	27,066
<u>Revenue from non-exchange transactions</u>			
Contracts for Service		1,798,683	1,613,744
Grants		665,386	798,549
Donations		152,410	34,394
Miscellaneous Income		-	-
		2,616,479	2,446,687
Total revenue		2,658,391	2,473,753
Expenditure			
Employee costs		1,774,791	1,494,881
Facilities and Technology expenses		108,846	141,139
Social enterprise & Scholarship expenses		157,870	351,326
Service delivery expenses		198,346	162,213
Depreciation expense	6	41,351	21,100
(Profit) / Loss on disposal of assets		(209)	1,462
Travel and Vehicle expenses		34,632	48,041
General expenses		33,554	35,925
Organisation and Management expenses		63,460	84,788
Fundraising expenses		4,441	2,032
Total expenditure		2,417,082	2,342,907
(Deficit)/Surplus for the year		241,309	130,846
Other Comprehensive Revenue and Expenses for the year		-	-
Total Comprehensive Revenue and Expenses for the year		241,309	130,846

The notes on pages 8-14 form part of and should be read in conjunction with these financial statements

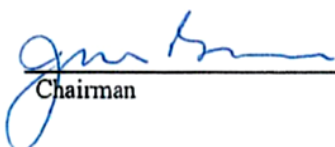
REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
<u>ASSETS</u>			
Current Assets			
Cash at bank		720,669	377,188
Short term deposits		668,282	691,059
Receivables from non-exchange transactions	5	186,975	253,088
Sundry Debtors		8,400	9,379
Prepayments		11,020	-
Total Current Assets		1,595,346	1,330,714
Non-current Assets			
Property, plant and equipment	6	114,126	100,568
Total Non-current Assets		114,126	100,568
Total Assets		1,709,472	1,431,282
<u>LIABILITIES</u>			
Current Liabilities			
Deferred Income		44,158	52,004
Employee entitlements	7	156,065	139,455
Trade and other payables	8	229,246	201,128
Total Liabilities		429,469	392,587
Net Assets		1,280,003	1,038,695
<u>EQUITY</u>			
Retained Surplus		1,280,003	1,038,695
Total Equity		1,280,003	1,038,695

Signed for and on behalf of Refugees As Survivors New Zealand Trust:

 16-10-17
Chairman Date

 16-10-17
Ann Hood, CEO Date

The notes on pages 8-14 form part of and should be read in conjunction with these financial statements.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST
Statement of Changes in Equity
For the year ended 30 June 2017

	Note	Retained Surplus	Total Equity
Balance at 1 July 2015		907,848	907,848
Surplus for the year		130,846	130,846
Balance at 30 June 2016		1,038,694	1,038,694
Balance at 1 July 2016		1,038,694	1,038,694
Surplus for the year		241,309	241,309
Balance at 30 June 2017		1,280,003	1,280,003

The notes on pages 8-14 form part of and should be read in conjunction with these financial statements.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Statement of Cash Flows

For the year ended 30 June 2017

	2017 \$	2016 \$
<u>Cash flows from Operating Activities</u>		
Receipts:		
Non-exchange Transactions		
Contracts for service	1,798,683	1,613,744
Grants	724,632	779,375
Donations	152,410	34,394
Exchange Transactions		
Sundry Income	14,172	-
Payments:		
Payments to employees	(1,758,181)	(1,422,116)
Payments to suppliers	(584,057)	(804,519)
Net Cash flows from Operating Activities	347,659	200,878
<u>Cash flows from Investing Activities</u>		
Receipts:		
Interest received	24,618	19,894
Dividends received	1,035	1,380
Rent received	2,087	2,087
Sale of property, plant and equipment	1,000	10,084
Payments:		
Purchase of property, plant and equipment	(55,695)	(74,423)
Net Cash Flows from Investing Activities	(26,955)	(40,978)
<u>Cash flows from Financing Activities</u>		
Purchase of /(sale of) Short term deposits	22,777	(70,433)
Net Cash Flows from Financing Activities	22,777	(70,433)
Net Increase in Cash	343,481	89,467
Cash and cash equivalents Balance 1 July	377,188	287,721
Cash and cash equivalents Balance 30 June	720,669	377,188

The notes on pages 8-14 form part of and should be read in conjunction with these financial statements

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements (continued)

For the year ended 30 June 2017

3. *Summary of Accounting Policies (continued)*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents and receivables for non-exchange transactions fall into this category of financial instruments.

ii) Impairment of financial assets: The Trust assesses at the end of each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event has an impact on the estimated cash flows of the financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

iii) Financial Liabilities: The Trust's financial liabilities include trade and other payables, and employee entitlements. All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

c) *Cash and Cash equivalents*

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

d) *Property, Plant and Equipment*

Property, plant and equipment is measured at cost less accumulated depreciation and accumulated losses. Cost includes items directly attributable to the acquisition of an asset which has future economic benefits and where the cost or fair value of the item can be measured reliably. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Depreciation is charged on a diminishing value basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. The useful lives of major classes of assets have been estimated as follows:

Computer Equipment	2 - 3 years
Furniture and Equipment	2 - 12 years
Motor Vehicles	3 - 4 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements (continued)

For the year ended 30 June 2017

3. Summary of Accounting Policies (continued)

e) Use of estimates and judgements:

The preparation of the financial statements in conformity with PBE Accounting Standards Tier 2 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. No significant judgements or estimates have been used in preparing these financial statements.

f) Income Taxes

The Trust is a registered charity with the Charities Services and has charitable status with the Inland Revenue so is not liable for income tax, under the Income Tax Act 2007.

g) Other Taxes

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. The net amount of GST recoverable from, or payable to, the Inland Revenue is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to, or received from the Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows. Commitments and contingencies are disclosed exclusive of GST.

h) Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the term of the lease.

i) Employee Entitlements

Liabilities for wages and salaries and annual leave are recognised in surplus or deficit during the period in which the employee rendered the services, and are generally expected to be settled within 12 months of the balance date. The liabilities for these short-term benefits are measured at the amounts expected to be paid. Sick leave is recognised as an expense when the leave is taken and is measured at the rates paid.

4. Receivables from exchange transactions

There were no receivables from exchange transactions as at period end.

5. Receivables from non-exchange transactions

	2017	2016
	\$	\$
Trade debtors	186,975	253,590
Prepayments	-	(502)
	<u>186,975</u>	<u>253,088</u>

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements

For the year ended 30 June 2017

1. *Reporting Entity:*

The Financial Statements include the activities of Refugees As Survivors New Zealand Trust.

Refugees As Survivors New Zealand Trust (the Trust) is a charitable trust incorporated under the Charitable Trusts Act 1957 and registered under the Charities Act 2005.

The Trust is the lead mental health agency for all United Nations quota refugees entering New Zealand. It also provides mental health services to convention refugees, family reunification services and assistance to asylum seekers in the greater Auckland region.

The Trust is a public benefit entity as its primary objective is to provide goods or services for community and social benefit, rather than making a financial return. Accordingly, the Trust has designated itself as a not-for-profit public benefit entity (not-for-profit PBE) for the purpose of financial reporting.

These financial statements are for the year ended 30 June 2017, and were authorised for issue by the Board of Trustees on the date listed on page 5.

2. *Basis of Preparation:*

a) Statement of Compliance

The Trust financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Trust is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure concessions. This decision results in the Trust not preparing a Statement of Service Performance for both reporting periods.

b) Basis of Measurement

The financial statements have been prepared on a historical cost basis.

c) Presentation Currency

The financial statements are presented in New Zealand dollars, which is the Trust's functional currency, rounded to the nearest dollar.

d) Comparatives

The comparative figures cover the 12 month period ended 30 June 2016.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements (continued)

For the year ended 30 June 2017

3. *Summary of Accounting Policies*

The significant accounting policies used in the preparation of the financial statements as set out below have been applied consistently to both years presented in the financial statements.

a) **Revenue**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and can be reliably measured. Revenue is measured at the fair value of the consideration received.

The following specific recognition criteria must be met before revenue is recognised.

I. Revenue from non-exchange transactions

i) **Contracts for Service:** Revenue from the Counties Manukau District Health Board (CMDHB) is recognised as the service is provided by reference to the date of completion. These were completed by balance date and no deferred income is recorded.

ii) **Donations:** Donations are recognised as revenue upon receipt and include donations from the general public, donations received for a specific programme or service or donations in-kind.

iii) **Grant Revenue:** Grant revenue includes grants given by the United Nations, Ministry of Business, Innovation & Employment (MBIE), Ministry of Health, Ministry of Education, Ministry of Social Development in addition to JR McKenzie Trust, Foundation North, Kelliher Charitable Trust and other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

II. Revenue from exchange transactions

i) **Interest Revenue:** Interest is recognised as it accrues, using the effective interest method.

b) Financial instruments

i) **Financial Assets:** Financial assets within the scope of NFP PBE IPSAS 29 *Financial Instruments: Recognition and Measurement* are classified as financial assets, loans and receivables, held-to-maturity investments. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets are classified as financial assets; loans; and receivables. The Trust's financial assets include: cash and cash equivalents, short-term deposits, receivables from non-exchange transactions.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements (continued)

For the year ended 30 June 2017

6. Property, plant and equipment

	Computer Hardware	Furniture and Equipment	Motor Vehicles	Total
<u>Cost or valuation</u>				
As at 30 June 2016	96,448	49,886	58,339	204,673
Additions	10,547	7,757	37,391	55,695
Disposals	(9,966)	-	(5,652)	(15,618)
As at 30 June 2017	97,029	57,643	90,078	244,750
<u>Depreciation</u>				
As at 30 June 2016	49,539	18,772	35,794	104,105
Depreciation	21,463	6,643	13,245	41,351
Depreciation on Disposals	(9,820)	-	(5,012)	(14,832)
As at 30 June 2017	61,182	25,415	44,027	130,624
<u>Net book values</u>				
As at 30 June 2016	46,909	31,114	22,545	100,568
As at 30 June 2017	35,847	32,228	46,051	114,126

7. Employee entitlements:

	2017	2016
	\$	\$
Wages and Salaries	58,898	47,748
Annual leave provision	61,853	62,061
Other employee benefits	35,314	29,646
	156,065	139,455

8. Trade and other payables

	2017	2016
	\$	\$
Trade Payables	66,032	123,054
Accruals	8,900	15,600
Sundry Creditors*	86,965	-
GST Liability	67,349	62,474
	229,246	201,128

*The balance with sundry creditors represent the donations collected through "Give a Little" fund raising program on behalf of a girl whose family died in a house fire. The balance will be transferred to the Public Trust once guardianship of the girl has been decided.

REFUGEES AS SURVIVORS NEW ZEALAND TRUST

Notes to the Financial Statements (continued)

For the year ended 30 June 2017

9. Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of Financial Position relate to the following categories of assets and liabilities:

<i>Financial Assets</i>	2017		2016
	\$		\$
Cash at bank	720,669		377,188
Short term deposits	668,282		691,059
Receivables from non-exchange transactions	186,975		253,088
	1,575,926		1,321,335
<i>Financial Liabilities</i>	2017		2016
	\$		\$
Employee entitlements	156,065		139,455
Trade and other payables	161,897		138,654
	317,962		278,109

10. a) Related parties

There were no material related party transactions during the financial year.

b) Key Management Personnel

Key management personnel as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body which include the Board of Trustees, the Chief Executive Officer, Communities Manager, Clinical and Operations Manager and Administration Manager, which together constitutes the governing body of the Trust. No Remuneration is paid to members of the Board of Trustees. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis is as follows:

	Number of personnel	2017		2016
		\$		\$
Remuneration and other benefits:				
Senior Management	3.4	314,762	3.5	275,811

11. Leases

	2017		2016
	\$		\$
Up to one year	64,480		36,784
One to five years	231,168		11,503
Over five years	115,584		-
Total Operating Leases	411,232		48,287

The total lease expense for the year was \$36,784 (2016: \$36,581)

REFUGEES AS SURVIVORS NEW ZEALAND TRUST
Notes to the Financial Statements (continued)
For the year ended 30 June 2017

- 12. Contingencies**

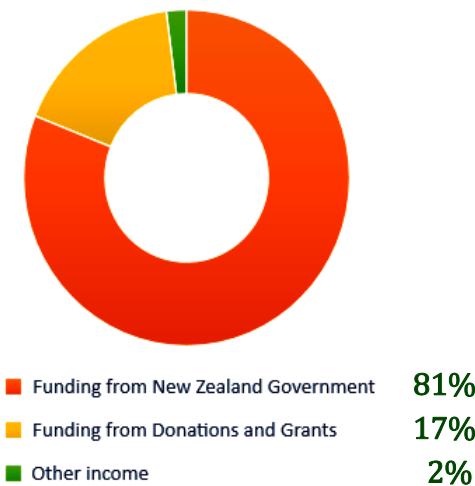
There are no significant contingent liabilities or contingent assets at the reporting date (2016: Nil).
- 13. Capital Commitments**

There are no capital commitments at the reporting date (2016: Nil).
- 14. Subsequent Events**

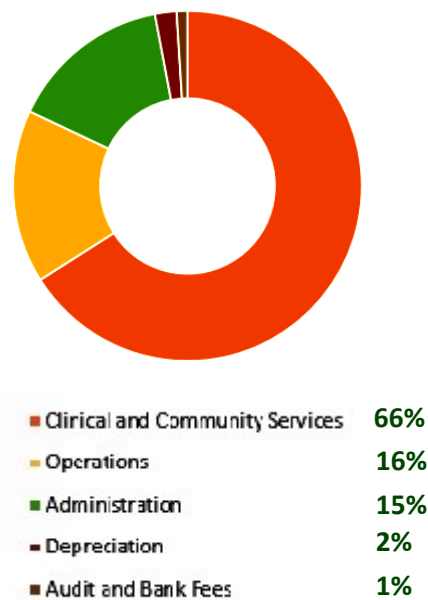
There were no significant events subsequent to reporting date that would affect these financial statements.

Summarised Statement of Financial Performance for the Year Ended 30 June 2017

Revenue Received



How Funds were Distributed



Thank You





RASNZ

Refugee health
& wellbeing