

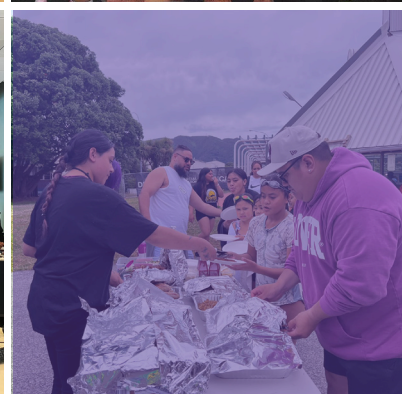
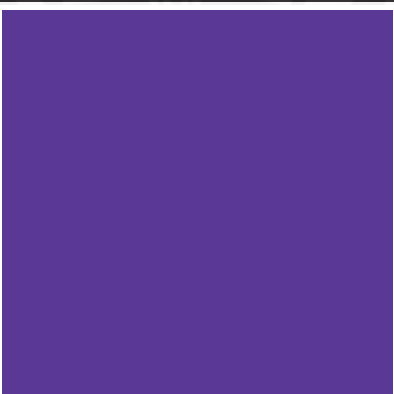
Annual Report

Pūrongo ā tau

FIRST COMMUNITY TRUST - TRADING AS TUATAHI



2022-2023



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Contents

Rārangi Ūpoko

A word from our Chair	03
A word from our General Manager	04
Our Story	05
What we do & how we do it	09
Words from our leadership team	11
Team Highlights	14
Our Whānau	18
Our Organization	20
Acknowledgements	23
A word from the Finance Manager	24
Financial Statements	25

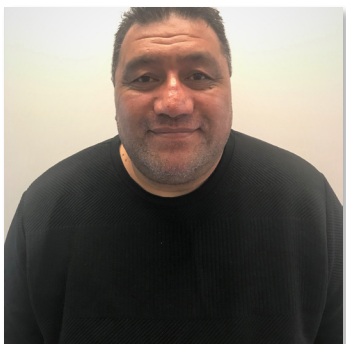


Talofa, Kia ora, Malo e lelei



The year 2022 saw a number of challenges for First Community Trust/Tuatahi and the communities that we serve. While as a country we returned to some normality following two years of COVID-19 interruptions and worry for loved ones, new trials emerged.

Foremost of these is inflation and its flow through into the cost of living for our whanau/aiga. The rise in housing, food and transport costs has hit our communities hard. Our kaimahi understand this and as a Board and Senior Leadership Team we continue to advocate the importance of housing and the services we provide in the public arena.



In 2022 we welcomed new members to the Board and gave our farewells to the outgoing Board Chair Mel Harrington. Mel had a significant impact on First Community Housing Trust and provided a strong steer for the organisation's direction as Board Chair. Thank you Mel. Fiona Daniel, Richard Sinnott and Kahurangi Tapsell also joined the Board as new trustees.

Tuatahi has big plans and ideas for 2023 and the years ahead as we assist more whanau/aiga into homes and address homelessness. Providing access to safe, secure and warm homes remains our priority. Our application to become a Community Housing Provider pushes our capability in this space even further.

Tuatahi is only as impactful as its kaimahi – in that regard our kaimahi continue to go above and beyond in supporting our whanau/aiga and external partners within the community. We continue to welcome and appreciate the support of Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development, Ministry of Social Development, Hutt City Council, Community Law Wellington and Hutt Valley, Takiri Mai te Ata, Green Stones, Petone Budgeting Services, Christians Against Poverty, Te Paepae Arahi Housing Team, Rent Care, Sustainability Trust, Pacific Health Service Hutt Valley and Angus Inn. These partnerships keep our people housed and open to brighter futures.

Hei konā mai

Danny Mareko & Kahurangi Tapsell
Board Co-Chairs



Word from the General Manager

Looking back over the past year, I acknowledge with deep gratitude all people who have been involved in the life of the Tuatahi. In my role as the General Manager, I have had the privilege of engaging with hundreds of people who support us, from all parts of the wider community, Central and Local Government.

I reflect on “What we do & how we do it” Ā MĀTOU MAHI, Ā MĀTOU KAUPAPA; Tuatahi is primarily focused on seven areas: Homelessness Action, Navigation Support, Community, Sustainable Tenancy, Transitional Housing, Rangatahi Support, and Community Housing. We acknowledge the centrality of strong partnerships to address these.

We value our partnerships and in the past year they have included: Kōkiri Social and Health Services, Community Law, Lower Hutt City Council, Ministry of Social Development, Ministry of Housing & Urban Development, CAP, Hills NZ, Whanau Manaaki, Lower Hutt Housing and Homelessness Network,

Housing Network Meeting Group – Palmerston North and to all the hundreds of groups and individuals listed on the acknowledgement pages of this report.

Over the past year we have experienced immense generosity and support from our community, and social services across the lower North Island, and the heart of my report this year is to thank you all. We see the worst of our society through people experiencing poverty and trauma. We also experience the best of our society through the compassion, care and generosity we witness. I see this everyday through the 32 staff who choose to work here. This wonderful team and our outstanding Board led by our Co-Chairs Danny Mareko & Kahurangi Tapsell provide inspiration and aroha nui.

Tuatahi acknowledge those who have given their time, their voice, their resources, their expertise and their hearts to stand with us to address desperate need and injustice in our community and to provide immediate relief and pathways to enable long term wellbeing.



AWHINA VAILIMA

General Manager - First Community Trust



The story of Tuatahi To Tatou Whakapapa

The increasing, unmet housing needs of people within our Wainuiomata community created the genesis of Tuatahi. In 2015, several whānau who were without a home, sheltered in the back of our Hills NZ Church. With volunteer support and the generosity of the community the whānau were able to access blankets, food, and a temporary dry place to stay.

Our humble beginnings at the back of Hills NZ Church was the steppingstone to what we are part of today. Tuatahi is about our people, and the idea that every human being has a right to a warm, safe place to call home.



From this humble beginning, we continue to touch the lives of so many. It was equally important that we had the right team, with a BIG heart

In 2017 we had acquired our first Emergency Housing home, housing 8 wāhine in Lower Hutt and in 2018, our first paid employee was recruited. At the end of 2022, we have three offices covering the Central Region and Wellington Region, with a transitional housing portfolio of 19 in the Central Region and 70 in the Wellington Region - all of which is supported by our passionate team.

2015

- First established.
- Hills NZ taking whanau in the church
- Volunteers

2017

- Acquired first emergency housing home in Lower Hutt

2018

- First staff member hired
- Changed to "Transitional Housing" - became an Accredited Housing Provider

2019

- Opened our first office, in the heart of Wainuiomata
- Acquired 3 Transitional Homes, including our first shared facility in Feilding, Palmerston North

2020

- Opened our first office in Palmerston North
- Acquired 8 transitional homes in Wellington region

2021

- Acquired 3 transitional homes in Central region
- Acquired 3 transitional homes in Wellington region
- Opening of our first complex with 23 apartments and office space, in Lower Hutt


2022

- New stream for Rangatahi
- Started Ready to Rent program in Lower Hutt

2023

- One new build in Upper Hutt
- Three new builds in Lower Hutt





Tā tātou moemoea - Our Vision

**Empowering whānau, aiga
& communities**



Tā tātou whāinga - Our Mission

**All whānau, aiga and communities
are supported to live safe, secure,
self-reliant, and fulfilled lives**



What we do

Ta Tatou Mahi

Tuatahi Centre is a Non-Government Organization that provide services for whānau/ families, tamariki, young people and aiga, in the areas of housing and food response. Our dedicated and passionate teamwork across Wellington and in the Central region assisting clients daily in finding a home and reaching their goals.

At our core, we envision all children, families and individuals in Aotearoa having a safe, secure and warm home with the services and support necessary to achieve a fulfilling, self-reliant life.

Referrals come to us through the Ministry of Social Development and other community organisations, and we continue to work in partnership with social service providers and agencies while a person is in our service. While being in one of our community homes, each person is encouraged to engage in personal up skilling. This may include parenting classes, budgeting, counselling, anger management, numeracy and literacy, computer classes, training and finding employment.

Once they are placed into sustainable housing, our dedicated support workers will continue to work alongside them to ensure the success of that whānau or individual.

Our housing streams:

Transitional Housing
Navigation Support
Sustaining Tenancies
Homelessness Action
Rangatahi Services
Training





How we do it

Pehea Ta Tatou Mahi

1



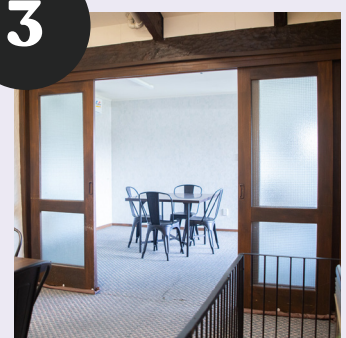
Referral Received from MSD or other external provider, then contact made to whānau within 48 hours.

2



Housing team meet with the whānau to conduct an assessment.

3



When whānau are inducted into our home, they begin a one week rest and recovery period.

4



The housing team meet regularly with the whānau to support them in personal upskilling and finding suitable long term accommodation.

5



Once whānau move into their own tenancy, our housing team will continue to support them for as long as they need.



Whatever makes you uncomfortable is your biggest opportunity to grow.



This was a year Tuatahi and whanau leaned into the uncomfortable to produce life-changing moments within our organization and within whanau. Tuatahi continued to push through all barriers and walls to ensure our people, our whanau, our aiga and our community are given the best tailor-made service.

Empowering our whanau to live self-reliant lives continues to be the forefront of what we do. Understanding that when you reach one whanau you can reach a generation that can stand on their shoulders to live self-reliant lives.

A highlight story for this year was a ranagatahi aged 17 coming into our office with nowhere to live, no self-esteem and closed off with no hope. She had a tough life with no support, no home and struggled to just live each day. As a result, self-harm and addictions took a hold of her life as she saw no other way out. We started by establishing a rapport that built the foundation for her to trust us. In doing this, we then connected her with our

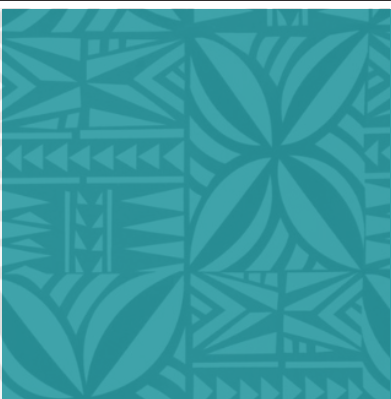
partners and tailor-made our wrap-around support to help her succeed. She is now 18, completed her course in art school which was her passion and now living on her whenua and reconnected with her whanau.

Tuatahi does not do this alone. By collaborating with our partners we make the impossible possible for every person who walks through our doors. That is the most rewarding part - collaborating to make dreams a reality, to see children thrive in their education, to see family violence drop, to see addictions no longer take a hold of whanau and ultimately to see whanau succeed. This is what success looks like for me.

Without our team we would not be able to achieve the things we do; they are the backbone of our organization. Their skills and passion behind the scene and in the frontline help provide the best service for our aiga.

Adriana Vailima
Housing Manager

“..collaborating to make dreams a reality, to see children thrive in their education, to see family violence drop, to see addictions no longer take a hold of a whanau, to see whanau succeed. This is what success looks like for me.”



“...every tenancy that is sustained is another family that has a safe, secure, warm, dry and sustainable home.”



Word from the Team Leader



There are more and more whanau/aiga that are coming through our doors in need of housing. The market rent is increasing which makes it difficult for our whanau/aiga to find affordable homes. The cost of living keeps rising, and families are struggling

to pay their rent and put food on the table. Landlords are selling or their families are returning back to live in the family home. In order to understand the background of the individuals/aiga that we work with, we build rapport with them which will then result in trust and respect from them. This is not an easy journey for them to let down their wall, but it is something that is built over time.

Tuatahi provide multiple service streams – Transitional Housing, Sustainable Tenancies, Navigation and Homelessness Action. Our Navigation services provide intensive support for individuals/whanau/aiga that are living in hotels/motels (Emergency Housing). Sustainable tenancies supports tenants living in private rentals or social housing, and who are at risk of losing their tenancies. Transitional Housing is 12 week temporary accommodation in one of our homes, and within those 12 weeks, the occupants get allocated a Support Worker who will work alongside them to provide wrap around support.

We have found many whanau/aiga have had to spilt their families up just to put a roof over their head

because there is nothing suitable for the size of their family. We try and support them as much as we can by building relationships with stakeholders, negotiating with Real Estate agencies and private owners to get our families into homes. Tuatahi is an organisation that provides guidance, support and resources to help all whanau regain stability, develop essential life skills and then ultimately transitioning to long-term housing.

We had an emergency move in for a mother of two who had to leave her home due to Family Violence. The referral came from the Wainui Police. The Mother was very distraught, unstable and very emotional. She finally decided that enough was enough. We placed her in our home and provided her with everything she needed for the weekend so she was able to just rest and focus on herself and children. The wrap around support she received from Police, Family Harm, Woman's Refuge, VIBE & Ministry of Social Development was amazing. We all worked together to support the occupant in whatever needed to be done to reduce any stress on her. Tuatahi could not have done this on their own. The family have now secured long term accommodation, they are in a better place and are very happy and grateful for helping her family start new. Tuatahi continued with post placement after she left our services.

By providing tenants with ongoing support we are able to assist with sustaining their tenancy and being a part of preventing homelessness. There have been many success stories and every tenancy that is sustained is another family that has a safe, secure, warm, dry and sustainable home.

Melba Tolai
Team Leader



A fresh start: Embracing New Beginnings



As a Tenancy Manager with a Housing Support team of two, I manage all of our transitional housing properties in both Wellington and Central region.

I work closely with the Housing Support team to ensure a safe, secure and warm environment for all children, aiga, and individuals that have been accepted into service and are ready for the move-in. I also collaborate with other peers in the organization to ensure that all properties are maintained to the required standards.

What I enjoy the most about this role is building relationships with people from all walks of life that come through our doors, as well as relationships that are built with private owners & developers to help source or build more homes. The homes we search for always have our aiga in mind - accessibility, close to schools and transport as well as warm and dry.

Seeing the preparation that goes into getting the home ready for the next individuals or family ready to move in, then the response from the whanau who come in is priceless and makes me proud of the mahi that we get to do.

From children having their own rooms or a single mother feeling safe in the home is the most rewarding part of my job. To connect with them on their level is to navigate and support them through this new journey that requires patience and resilience.

“O le ala i le pule o le tautua” - The path to leadership is to serve our families, people & community.

Afele Tolai
Tenancy Manager





Team Highlights

Tīpakonga

Ready to Rent

In September 2022, we launched our Ready to Rent program, servicing the Lower Hutt and Porirua region. This one day programme is specifically designed to provide knowledge and practical tools to help whānau in their rental journey, as well as ensure they are confident enough to navigate the rental market and understand their rights and responsibilities as a tenant. We have a collaborative approach which means we involve other providers and organisations who are experts to help deliver the sessions - such as housing brokers, property agents, community lawyers, budgeting advisors and our support workers. With all of these people in the room at the same time, it has allowed whānau to ask questions and speak with them one on one about barriers they face and how we can work together to help resolve these. We've often found that many of the barriers are the same at each course intake and they are very open and honest during discussions. Our hope is that by the end of the day they walk away armed with knowledge so they are able to obtain and sustain a long-term tenancy.

Covid Response

Our team were able to continue supporting whānau throughout the year with COVID supplies and food support. Our dedicated Covid Response Team have put in a great effort into ensuring our houses, offices and vehicles are stocked with supplies to ensure we can immediately respond to any whānau who require testing.

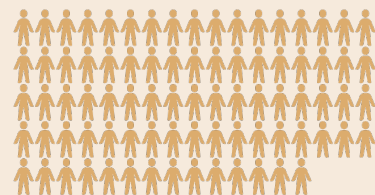
Testimonial

"That was an awesome experience and we learnt so much from going to the seminar and have been put back onto the waiting list. I had one on one time with the msd housing manager and she rung me the next day on Friday, all I had to do was have that phone interview with her and go to my closest office to sign papers and she was gonna give it back to Kainga Ora. The girlfriend I took learnt that she was active on the Kainga Ora wait list and turns out she is a A13 rating high priority which she didn't know. But we ended up having good food, good company and speakers were also awesome. We even graduated with our ready to rent certificates. Thanks for putting my name down I really appreciate it and enjoyed that seminar."

BBQ Dinners

In February 2023, we held our first BBQ dinner at our communal home in Upper Hutt which allowed our staff and whānau to connect over food outside of work hours. Our team then held the second one in our communal home in Feilding and the whānau responded well to this. On top of this, our team also supported another local organization to serve dinner at emergency housing hotels within Lower Hutt to engage with whānau who have tamariki.

82

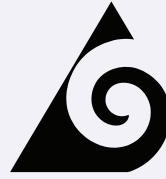


The number of people who successfully completed the Ready to Rent course between September 2022-March 2023



Tuatahi at a glance

Tuatahi e mawhiti



Whānau in service

across our housing streams

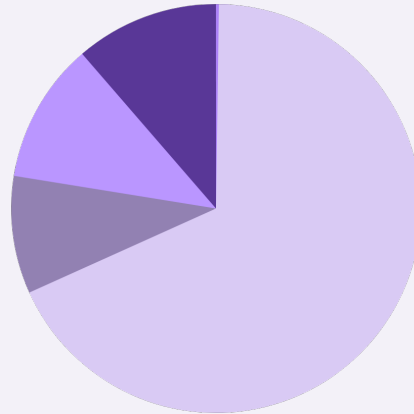
1 Whānau supported through our Community stream

41 Whānau supported through our collective partnership with Hutt City Council for homelessness

49 Whānau supported through our Navigation Support stream

57 Whānau supported through our Sustainable Tenancies stream

300 Whānau supported through our Transitional Housing stream



242

Whānau who have been placed into their own homes



Central Region

One office located in Feilding

Wellington Region

Two offices located in Lower Hutt and Wainuiomata

Our Team

32 STAFF IN TOTAL

3 in Central region

29 in Wellington region

89 Households in total



CENTRAL REGION
19 across Palmerston North & Feilding

WELLINGTON
70 across Lower Hutt, Wainuiomata, Wellington, Upper Hutt & Newlands



Income

87.83%

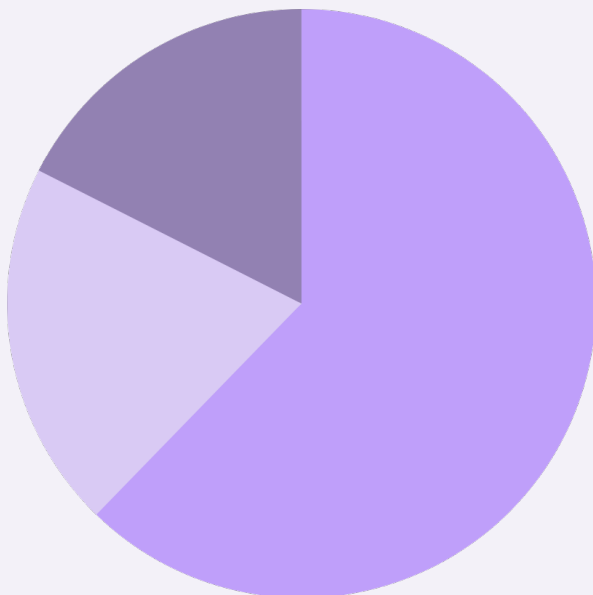
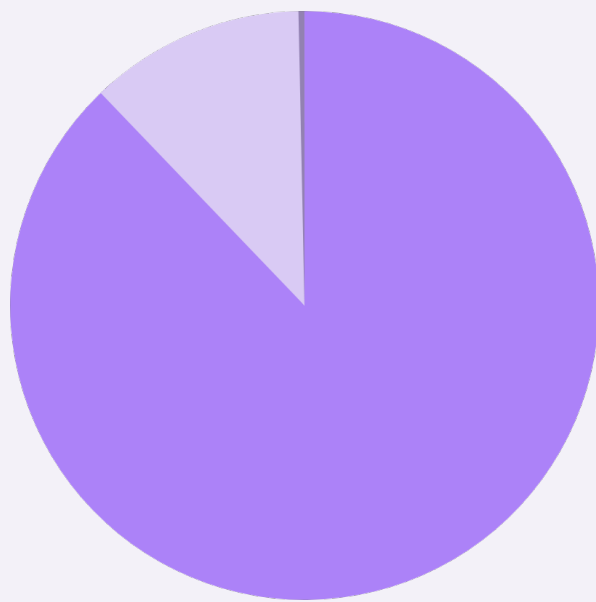
Central & Local Government Contracts

11.84%

Client contributions

0.33%

Other sources



Expenses

62.3%

Provision of Housing

17.5%

Administration

20.2%

Client Support

0.1%

Community



Our Whānau

Kimiora has lived in Wainuiomata most of her life. Her and her son were living in their own home. When her situation changed, they had to leave and moved back to Wainui where she began a two year search for a place of their own before reaching out to Tuatahi.

“I found Tuatahi from someone in the community who took me in to see them. I was lacking confidence in myself and I needed help with my son, help for his education and I needed space for us to grow and find independence. The first time I came into Tuatahi, they helped me understand all the things I needed to do. The whole process for Transitional Housing was amazing”. She then adds “I was very scared. I felt like I didn’t need help, that there was other people out there who need help.”

She shares how her family were her rock throughout her journey - financially, mentally and spiritually. Being in our service helped give Kimiora her confidence and independence back. It didn’t take long for her to find her house although it still required a lot of patience to ensure she found the right home that was suitable and affordable for her. Within three months she was able to find a home for her and her son.

“I was waiting for two years, I could not believe I got this house and I am so thankful.”

One of her goals was to find a job, and she was able to achieve that. She acknowledges the work of her Navigator who helped her get this role through networking. Other goals included gaining financial stability, enjoy more holidays with her son as well as find a suitable kindergarten for him.



Kimiora expresses how important it is to reach out for help, whether it is Tuatahi or any other people around you.

“I would 100% recommend Tuatahi because of the support system, the networking, and how you can go into the office and be greeted and talked to. Whatever is happening in your life, they will help you. I would say to the next people who need help to have faith and to take that first step. It is probably the hardest step however when you’ve done it, it gets better. “

She adds “I would just like to say thank you to every single person who has helped me in my journey. I never thought I would be here and I am so thankful.”

If you find yourself in a situation where you need support around housing, you can reach out to us at www.tuatahicentre.com.

Words by Jamaica Vaillima



*“..have faith and **take that first step.** It is probably the hardest step however when you’ve done it, it gets better.”*



Our Board To Tatou Poari



Kahurangi Tapsell
Co-Chair

My work background is in town planning, primarily in land development, subdivision and consenting in local government and the private sector. I currently work for Kāinga Ora in

assisting Māori landowners across the country to develop housing on their whenua, which is something I'm passionate about. I'm also a Trustee on a land block in Maketū. Being able to provide safe and secure housing makes such a difference to so many wellbeing, social and economic outcomes.



Fiona Daniel
Board Member

After spending more than 10 years in the Facilities Management, Asset Management and Construction industry, I decided to focus on creating my own business to deliver truly

affordable homes for Whanau! I am truly passionate about breaking down the barriers that people are facing, most importantly home ownership. At the end of the day we have the right to have a place to call home. I hope to share my knowledge and experience to help build up organisations, Iwi, Hapu and Whanau through meaningful and construction communication. Ma te huruhuru ka rere te manu - adorn the feathers, so the bird may fly. This whakatauki truly expresses my desire for all. Fill up the baskets of knowledge so that our people are successful!



Danny Mareko
Co-Chair

I am of Samoan descent, born and bred in Eastern Porirua and have been residing there for over 50 years. A father of 5 with 3 grandchildren. I have extensive experience working

in the community with whanau, Tamariki and community, government organisations in a variety of partnerships. I have worked in diverse roles and have a strong contract and partnership management experience working in the education and community sector with employment history with:

- Etu Ao Pacific Early Childhood Service (Founder and Manager)
- Pacific Whanau Ora (Contract Manager)
- Engaging priority Families (Contract manager)
- O A'u O Le samoa (Engagement manager)
- Lavalava A Samoa Trust (Founder)
- Le Fale jobs and skills Hub (Contract Manager pacific homeownership programme)



Richard Sinnot
Board Member

As you can probably tell from the photo, I am a real estate agent. Based in Wainuiomata and working across both residential and commercial real estate I have worked with a wide

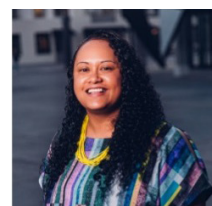
cross-section of people and helped many dreams come true – particularly first home buyers who are a strong part of the business that we do. Unfortunately, I have also seen many people get left behind with the growth and pace of the market over the last few years and witnessed what the shortage of housing is doing to families in our community. This is why I wanted to join the board, so that I can be a part of positive change and pushing to provide housing for everyone. I believe a healthy and stable home is a basic cornerstone to success.



Jordan Vailima
Board Member

I am a proud born and bred local of Wainuiomata, which is where my wife, son and I reside. We have the privilege to serve our community as Pastors through the local church in

Wainuiomata and we also provide a free Holiday Program for any children in emergency and transitional housing. I have always been involved in small communities in the Wellington region in helping equip and inspire people of all ages to be the best version of themselves. I'm passionate in helping people and being on the Tuatahi team allows me to serve our aiga in a greater capacity



Mel Harrington
Chair - Resigned October 2022

I have worked in a range of frontline service delivery roles, both at case management and senior management level. External secondments have included working with Taranaki Whanui

kite Upoko o te Ika responsible for developing the whole of government strategic Accords with Crown entities and Local Authorities as a result of post-iwi settlement. Governance board experience includes being co-founder of the first Pasifika Business Network in Wellington, Chair for Literacy Aotearoa Wellington and board member for Youth Inspire, Diabetes NZ and the Ministry of Social Development Pasifika Strategy Governance Group.



Our Leadership Team To Tatou Tima



Awhina Vailima
General Manager

Awhina, alongside her husband, founded Tuatahi in 2015, working voluntarily to build the vision. Working closely with the board, she provides strategic, financial and operational leadership to Tuatahi and is a strong community leader.



Adriana Vailima
Housing Manager

Adriana was one of Tuatahi's first paid staff and started in 2018 as a Community Support Worker. She then was appointed as the Wellington Team Leader, and is now the Housing Manager overseeing all operations within the housing team.



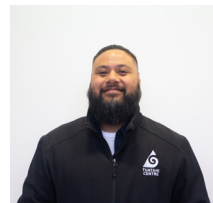
Paul Whitham
Finance & Human Resources Manager

With a strong finance and government sector background, Paul joined Tuatahi in November 2021 as our Finance Manager, and took over the HR aspect in 2022. He is also the Treasurer of our board.



Melba Tolai
Navigation Team Leader

Melba comes with a wealth of knowledge from working with the Ministry of Social Development, joining Tuatahi in 2021. She was appointed as Navigation Team leader in 2022 which oversees our Navigation, Sustainable Tenancies and Homelessness Strategy streams.



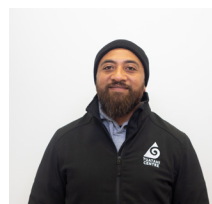
Simeon Afele
Housing Team Leader

Simeon began as a Community Support Worker in February 2021 until recently taking over the Team Leader role at the end of 2022. He oversees all aspects of our Transitional Housing stream and has a team of support workers who work closely with the whānau in our Transitional Homes.



Sene Vailima
Maintenance & Fleet Manager

Sene has been a part of Tuatahi from the beginning, being a founder alongside Awhina. He officially came on as staff in 2020 and is responsible for ensuring all properties are safe, compliant and in good condition.



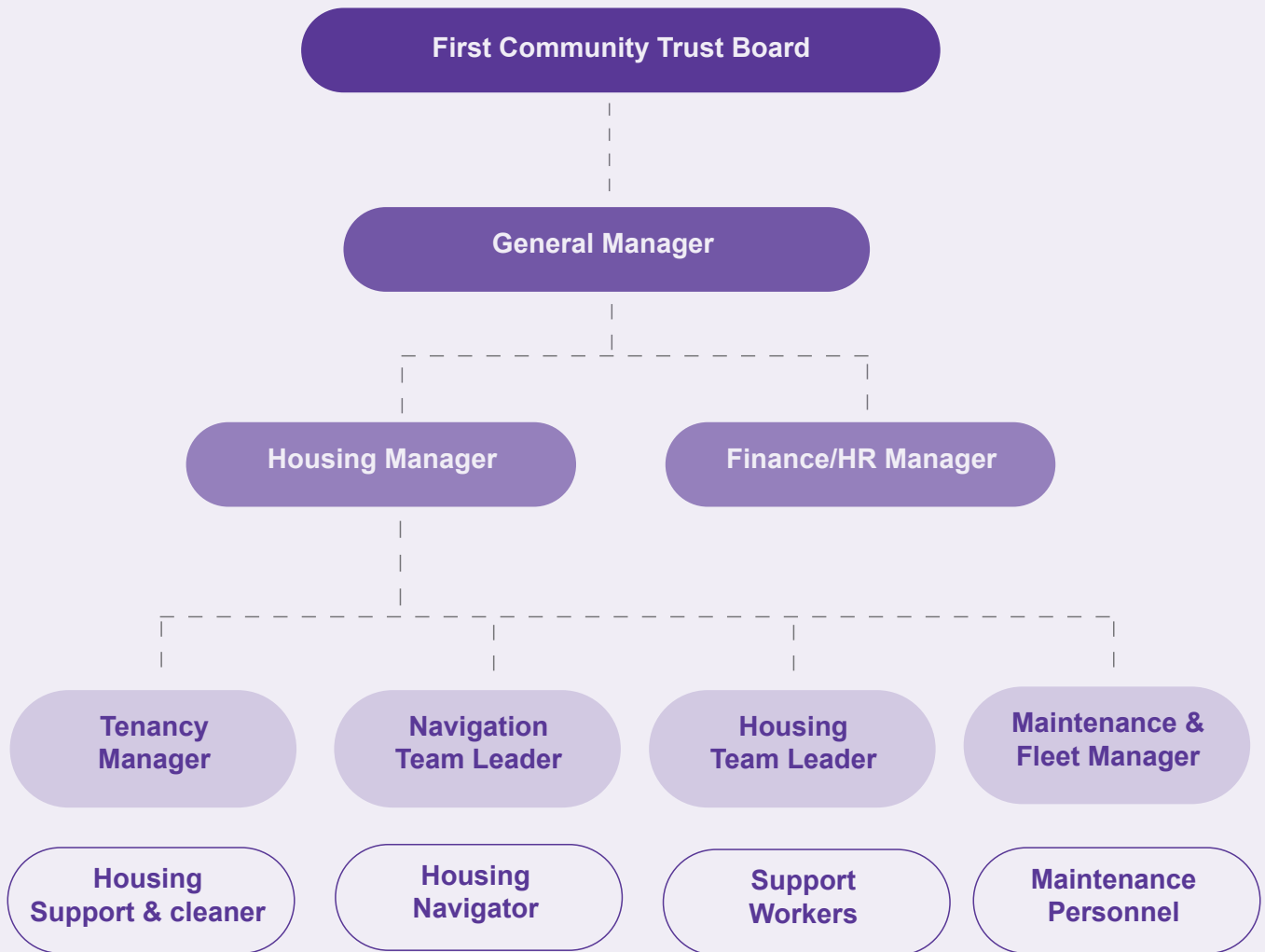
Afele Tolai
Tenancy Manager

Afele started as a Community Support Worker in 2020 and moved into a Navigator role shortly after. He was recently appointed as Tenancy Manager in 2022 to manage our portfolio of properties and ensure they are occupied by whānau.



Our Team Structure

To Tatou Hangahanga

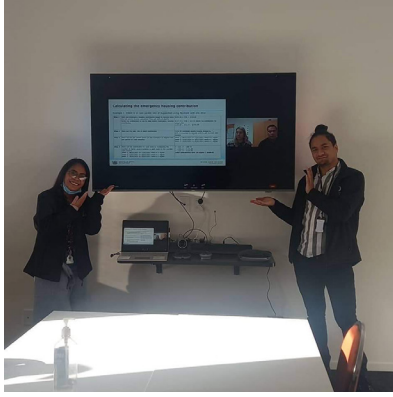


Ngā mihi!

Thank you to all our partners for your continuous support throughout the year!



2022 - Our People, Our Year





Word from the Finance Manager



It gives me great pleasure to be able to present the financial report for the year ending 31 March 2023.

After a period of rapid growth from 2018 through to 2022, the 2023 year represents only a modest revenue growth of 10% on the prior year. Revenue from Transitional Housing contracts and client contributions grew 29%. This represented the six new properties that were added during the year plus our apartment complex at 71 Dudley Street Lower Hutt being in service for the full year. Offsetting this were decreases in setup funding and contracts that ended the previous year.

Overall expenses have also increased by 9%. The Trust has continued to maintain a very lean back end function with the result that 82.5% of all expenditure is directly related to the provision of client services.

The trust ended the year with a surplus of \$540,078, which is a pleasing result and slightly higher than the previous year. It should be noted, that this fits with the Trustee's plan to increase the Trust's reserves so that it is better placed financially to handle any issues in cashflow.

Paul Whitham
Finance & HR Manager



CONTENTS

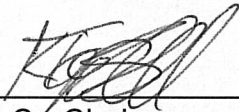
Approval of Financial Statements.....	27
Statement of Service Performance	28
Statement of Comprehensive Revenue and Expense.....	30
Statement of Financial Position.....	31
Statement of Changes in Equity.....	32
Statement of Cash Flows.....	33
Notes to the Financial Accounts.....	34



First Community Trust t/a Tuatahi

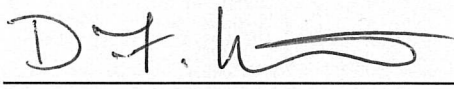
Approval of Financial Statements for the year ended 31 March 2023

The Trustees are pleased to present the financial statements of First Community Trust (trading as Tuatahi), including the Statement of Service Performance, as at and for the year ending 31 March 2023.



Board Co-Chair

28 July 2023



Board Co-Chair

28 July 2023



First Community Trust t/a Tuatahi

Statement of Service Performance for the year ended 31 March 2023

The Trust's purpose or mission

Tuatahi's purpose is as follows: *"To ensure that all children, families and individuals in New Zealand have a safe, secure and warm home, with the services and supports necessary to achieve a fulfilling, self-reliant life"*.

In a nutshell, Tuatahi's outputs are to ensure that our strategic outcomes are met and that these are increasing in numbers. For instance:

- Increasing number of Healthier, stronger, and increasingly prosperous families and communities.
- Increasing the total number of sustainable tenants

Outcomes in 2023

Tuatahi provides housing support for the most vulnerable individuals, families and children. Together with our clients we develop a Family/Individuals service plan that help us support them to provide a better future for themselves and children. The Trust reports the following outcomes for the year ending March 2023.

Transitional Housing (support for individuals and family units with no current housing)		
Individuals and family units	2023	2022
- Assisted throughout the year	300	217
- Transitioned into Sustainable Housing	165	108
- Still in service at 31 March	74	45

Sustainable Tenancy (support for individuals and family units in risk of losing housing)		
Individuals and family units	2023	2022
- Assisted throughout the year	57	83
- No longer requiring support	27	51
- Still in service at 31 March	22	32

Navigation Services (support for individuals and family units in Emergency Housing)		
Individuals and family units	2023	2022
- Assisted throughout the year	49	41
- No longer requiring support	31	11
- Still in service at 31 March	14	18

Hutt City Council (support for homelessness)		
	2023	2022
Individuals and family units assisted throughout the year	41	57



First Community Trust t/a Tuatahi

Statement of Comprehensive Revenue and Expense For the year ended 31 March 2023

	Notes	Actual 2023 \$	Actual 2022 \$
Revenue			
<i>Revenue from exchange transactions</i>			
Income from clients		640,274	421,061
<i>Revenue from non-exchange transactions</i>			
Central & local government funding	1	4,780,435	4,454,091
Donation received	2	100	-
Other Income			
Interest Income		9,728	55
Other Income		7,829	40,212
Total revenue		5,438,366	4,915,419
Expenses			
Employee-related costs		1,646,734	1,575,284
Lease expense		2,418,579	1,966,414
Cleaning & Rubbish removal		32,881	27,096
Properties setup, repairs & maintenance		201,402	291,276
Utilities		108,862	91,850
Client related costs		84,504	62,221
Other Programmes		22,515	-
Insurance		73,330	55,366
Interest Expense		-	116
Depreciation of property, plant, and equipment	6	65,142	39,910
Loss/Gain on Disposal	6	-	19,157
Trustee fees	12	15,450	4,950
Other expenses	3	228,889	343,959
Total expenses		4,898,288	4,477,599
Surplus/(deficit) for the year		540,078	437,820
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense for the year		540,078	437,820



First Community Trust t/a Tuatahi

Statement of Financial Position as at 31 March 2023

	Notes	Actual 2023 \$	Actual 2022 \$
Assets			
Current Assts			
Bank accounts and cash	4	523,189	203,204
Debtors and prepayments	5	772,072	644,046
<i>Total current assets</i>		1,295,261	847,250
Non-current assets			
Property, plant, and equipment	6	230,114	292,003
<i>Total non-current assets</i>		230,114	292,003
Total assets		1,525,375	1,139,253
Liabilities			
Current liabilities			
Income in Advance		2,254	296,969
Creditors and accrued expenses	7	450,063	309,303
<i>Total current liabilities</i>		452,317	606,272
Total liabilities		452,317	606,272
Total assets less total liabilities		1,073,058	532,981
Trust equity			
Contributed capital		-	-
Accumulated Comprehensive Revenue and Expense		1,073,058	532,981
Total Trust equity		1,073,058	532,981



First Community Trust t/a Tuatahi

Statement of Changes in Equity for the year ending at 31 March 2023

	Contributed Capital \$	Accumulated Comprehensive Revenue and Expense \$	Total Equity \$
Opening Balance at 1 April 2022	-	532,980	532,980
Surplus/(Deficit) for the year	-	540,078	509,811
Closing Balance at 31 March 2023		1,073,058	1,42,791
Opening Balance at 1 April 2021	-	95,160	95,160
Surplus/(Deficit) for the year	-	437,820	437,820
Closing Balance at 31 March 2022	-	532,980	532,980



First Community Trust t/a Tuatahi Centre

Statement of Cash Flows for The Year Ended 31 March 2023

	Notes	Actual 2023 \$	Actual 2022 \$
Cash flows from operating activities			
Cash flows from other operating activities		7,829	40,212
Receipts of central government funding		4,404,148	4,261,042
Receipts from client		605,401	411,304
Receipts from donation		-	-
Payment to suppliers and employees		(4,699,867)	(4,431,318)
Interest, Dividends and other receipts		9,828	114
Interest paid		-	(116)
Net GST		(4,100)	43,682
<i>Net cash flow from operating activities</i>		323,239	324,920
Cash flows from investing and financing activities			
Payment for property, plant and equipment		(3,254)	(245,077)
<i>Net cash flow from investing and financing activities</i>		(3,254)	(245,077)
Net increase/(decrease) in cash for the year		319,985	79,843
Add opening bank accounts and cash		203,204	123,361
Closing bank accounts and cash	4	523,189	203,204



First Community Trust t/a Tuatahi

Notes to the Financial Statements for the year ended 31 March 2023

Reporting Entity

First Community Trust trading as Tuatahi, is established and domiciled in New Zealand and is a registered charity under the Charities Act 2005. The purpose of Tuatahi is to provide housing support to the most vulnerable individuals, families and children. Tuatahi has one fully controlled subsidiary company (Tuatahi Housing Limited) which has not yet commenced trading activities.

Basis of Preparation

The accounts have been prepared in accordance with New Zealand Generally Accepted Accounting Practise ("NZ GAAP"). They comply with the Public Benefit Entity Standard Reduced Disclosure Regime ("PBE Standard RDR") as appropriate for Tier-2 not-for-profit public benefit entities, and disclosure concessions have been applied. As a registered charity Tuatahi is required to prepare financial statements in accordance with NZ GAAP as specified in XRB A1.

The Board has elected to report in accordance with PBE Accounting Standards Not-For-Profit Tier 2 on the basis that it does not have public accountability and has total annual expenses of less than \$30 million in the current and prior year.

The financial statements are presented rounded to the nearest New Zealand dollar (NZ\$) which is Tuatahi's functional currency.

All transactions in the financial statements are reported using the accrual basis of accounting. The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future. There is no significant estimates used on the preparation of the financial statements.

The financial statements were authorised for issue by the Board on 28 July 2023.

Taxes

The Trust is a registered charity under the Charities Act 2005 and is wholly exempt from New Zealand income tax.

The Trust is registered for GST. All amounts in the financial statements are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST.

SIGNIFICANT ACCOUNTING POLICIES (not otherwise details in the individual notes)

Nature of revenue

Revenue is classified as either exchange or non-exchange based on whether the trust is directly providing services in return.

Central & Local Government Funding

Revenue from the Central or Local Government is recognised when the contractual obligation has been met.

Client Contribution and Damage

Revenue from the client contributions is recognised when the services are provided. Revenue for the recovery of damages is recognised when the invoice is raised.

**Employee-related costs**

Wages, salaries, and annual leave are recognised as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements.

Performance payments are recognised when the employee is notified that the payment has been granted.

Superannuation contribution are recognised as an expense as staff provide services.

Administration, overhead costs

These costs are recognised as an expense when the related service has been received.

Lease expense

Lease payments are recognised as an expense on straight-line basis over the lease term.

SIGNIFICANT ACCOUNTING JUDGEMENTS. ESTIMATES AND ASSUMPTIONS**Judgements**

In the process of applying Tuatahi's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

Operating Lease

Tuatahi has entered into a number of vehicle, equipment and property leases. Tuatahi has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the vehicles, that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Useful lives

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal.

- The condition of the asset
- The nature of the asset



CHANGES IN ACCOUNTING POLICIES

During the 2022 year a formal policy with regards to the capitalisation of fixed assets was agreed by the Board. Assets are now only capitalised if they have an individual value exceeding \$2,000. Pooled assets may be capitalised where the total purchase price is over \$2,000 and the individual items are located in the same place and used together.

At the time that the policy was changed no reinstatement was done on assets capitalised in previous years to expense those that no longer would be required to be capitalised.

During the current year, the Trustees decided to retrospectively apply the policy that resulted in the following adjustments:

A write off at 31 March 2021 of assets with a net book value of \$137,459. In line with PBE IPSAS 3 this write off has been reflected in the opening balance of Assets and Retained Earnings at 1 April 2022.

A reversal of depreciation charge in the year to 31 March 2022 of \$33,280. This has been shown in the comparative numbers.



First Community Trust t/a Tuatahi

Notes to the Financial Statements for The Year Ended 31 March 2023

1. Central & local government funding

	2023	2022
	\$	\$
Grants – Accommodation Subsidy	1,708,095	1,280,179
Grants – Service Delivery	2,432,617	1,961,079
Grants – Flexiwage	32,064	10,080
Grants – Setup Costs	62,237	415,267
Grants – Repairs & Maintenance	36,660	41,839
Grants – Other	508,762	745,647
Total central and local government funding	4,780,435	4,454,091

Council and government funding, and non-government donations are recognised as revenue when the accommodation & operational grants invoices are sent to the relevant party, unless there is an obligation to return the funds if conditions are not met (overpayment by tenant or over-refund by other party).

2. Donation received

During the year, the Trust received \$100 in donations (2022: nil). Donations received are recognised on receipt,

3. Other expenses

	2023	2022
	\$	\$
Accounting and Audit fees	27,858	20,165
Legal expenses	-	25,802
Office and Staff general administration expenses	75,456	63,588
Telecommunication and IT expenses	54,063	35,837
Other expenses	71,512	198,567
Total other expenses	228,889	343,959

4. Bank accounts and cash

	2023	2022
	\$	\$
Cheque account	26,673	83,355
On-call account	494,935	117,207
Debit card account	1,581	2,642
Total bank accounts and cash for the statement of cash flows	523,189	203,204

Bank accounts and cash comprise cash on hand, cheque, debt card accounts or saving accounts, and deposits held at call with banks. Bank accounts and cash are measured at the amount held.



5. Debtors and prepayments

	2023 \$	2022 \$
Gross debtors	440,634	393,492
Provision for impairment	-	-
Net debtors	440,634	393,492
Prepaid bond	6,390	9,550
Prepaid expenses	134,112	119,654
Other receivables/recoveries	190,936	121,349
Total debtors and prepayments	772,072	644,045

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recorded and the loss is recognised as a bad debt expense.

6. Property, plant, and equipment

	2023 Cost or valuation	2023 Accumulated Depreciation	2023 Net book value	2022 Cost or valuation	2022 Accumulated Depreciation	2022 Net book value
	\$	\$	\$	\$		\$
Computer Equipment	19,074	(12,166)	6,908	19,074	(5,878)	13,196
Leasehold improvements	287,744	(90,226)	197,518	287,744	(40,648)	247,096
Office furniture	14,004	(8,861)	5,143	14,004	(6,060)	7,944
Plant & equipment	32,648	(12,103)	20,545	29,395	(5,628)	23,767
Total Property, plant and equipment	353,470	(123,356)	230,114	350,217	(58,214)	292,033

	Computer Equipment	Leasehold improvements	Office Furniture	Plant & Equipment	Total
	\$	\$	\$	\$	\$
Carrying amount at 1 April 2021	20,757	67,144	6,218	11,877	105,996
Additions	16,573	208,036	2,591	17,874	245,074
Disposals (net of accumulated depreciation)	(19,157)				(19,157)
Asset Reclassification			1,892	(1,892)	-
Depreciation expense	(4,977)	(28,083)	(2,757)	(4,092)	(39,909)
Carrying amount at 31 March 2022	13,196	247,097	7,944	23,767	292,003
Carrying amount at 1 April 2022	13,196	247,097	7,944	23,767	292,003
Additions				3,253	3,253
Disposals					-
Asset reclassification					-
Depreciation expense	(6,288)	(49,579)	(2,801)	(6,475)	(65,142)
Carrying amount at 31 March 2023	6,908	197,518	5,143	20,545	230,114

Property, plant, and equipment is recorded at cost, less accumulated depreciation and impairment losses. From 1 March 2021 the trust adopted a capitalisation policy that only items with an individual value of \$2,000 would be capitalised.



Donated assets are recorded upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recorded.

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount.

For an asset to be used by the Trust, the asset is impaired if the value to the Trust in using the asset falls below the carrying amount of the asset.

If there is any indication that an impairment charge recorded in prior periods may no longer exist or has reduced, an impairment reversal is recognised. The reversal of impairment shall be all or part of the previous impairment charge. However, it must not result in the carrying amount of the asset (net of depreciation) being recorded at more than it would have been had the impairment not been recorded.

For all property, plant and equipment assets, except land, depreciation is provided on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Leasehold improvements	10 years (10%)
Household Furniture and Fittings	5 years (20%)
Computers and software	3 years (33%)
Plant & Equipment	5 years (20%)

7. Creditors and accrued expenses

	2023	2022
	\$	\$
Creditors	62,054	38,901
Repayable to Clients	283	-
GST payable	40,577	44,677
Accrued expenses	122,766	36,948
Annual leave liabilities	158,313	135,967
Salary accrual	66,070	52,810
Total creditors and accrued expenses	450,063	309,303

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

A liability for employee costs payable is recorded when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.



Provisions

The Trust records a provision for future expenditure of uncertain amount or timing when there is a present obligation as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

8. Trust equity

	2023	2022
	\$	\$
Contributed capital		
Balance at 1 April	-	-
Capital contribution	-	-
Balance at 31 March	-	-
Accumulated surpluses		
Prior year closing balance as 31 March	532,981	95,160
Opening balance at 1 April	532,981	95,160
Surplus/(deficit) for the year	509,810	437,821
Closing balance at 31 March	1,042,791	532,981
Total trust equity at 31 March	1,042,791	532,981

9. Financial Instruments categories

		2023	2022
		\$	\$
Financial assets at amortised cost			
Trade receivables and other receivables		607,693	524,391
Cash and cash equivalents		523,189	203,204
Total Financial assets at amortised cost		1,130,882	727,595
Financial liabilities at amortised cost			
Trade creditors and accrued expenses	7	450,063	309,303
Income in advance		2,254	296,969
Total Financial liabilities at amortised cost		452,317	606,272

Financial Instruments

Date of recognition

The Trust recognizes a financial asset or a financial liability in the statement of financial position when it becomes a party to the contractual provisions of the instrument in accordance with PBE IPSAS 41 *Financial Instruments*. Purchases or sales of financial assets, recognition, and de-recognition, as applicable, that require delivery of assets within the time frame established by regulation or convention in the marketplace are recognized on the settlement date.



Initial recognition of financial instruments

Financial instruments are recognized initially at fair value, which is the fair value of the consideration given (in case of an asset) or received (in case of a liability). The Trust's initial measurement of financial instruments, except for those classified as FVTPL, includes transaction cost.

Financial assets

At initial recognition, the Trust classifies its financial assets as follows:

- Fair value through profit or loss (FVTPL)
- Fair value through other comprehensive income (FVTOCI)
- Financial assets measured at amortized cost

The basis of the classification of the Trust's financial instruments depends on the following:

- The Trust's business model for managing its financial assets; and
- The contractual cash flow characteristics of the financial assets.

Financial assets measured at amortized cost

A financial asset shall be classified to be measured at amortized cost if the following conditions were met:

- The financial asset is held to collect the contractual cash flows; and
- Contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Trust's bank accounts, accrued interest and term deposits are classified under this category.

After initial measurement, these financial assets are subsequently measured at amortized cost using the effective interest method, less allowance for impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees that are an integral part of the effective interest rate.

The Trust does not have financial assets classified through Fair value through profit or loss (FVTPL) or Fair value through other comprehensive income (FVTOCI).

Financial liabilities

Financial liabilities are classified as measured at amortized cost.

After initial recognition, these financial liabilities are carried at amortized cost, taking into account the impact of applying the effective interest method of amortization (or accretion) for any related premium, discount and any direct attributable transaction cost. Gains or loss on financial liabilities are recognized in profit or loss when the liabilities are derecognized, as well as through the amortization process.

The Trust's creditors and accrued expenses, employee entitlements and other current liabilities are classified under this category.



10. Commitments

	2023	2022
	\$	\$
Commitment type		
No later than one year	2,173,677	1,797,648
Between one year and not later than five years	2,952,056	2,932,880
Total commitments	5,125,733	4,730,528

11. Contingent liabilities

The Trust has no contingent liabilities and claim (2022: nil).

12. Loans

The Trust has no outstanding loans at the balance date.

Loans are recorded at the amount borrowed from the lender. Loan balances include any interest accrued at balance date that has not yet been paid.

13. Board of Trustee fees

	2023	2022
	\$	\$
D Mareko	3,450	600
F Daniel	3,750	150
J Vailima	-	-
K Alder	-	1,350
K Tapsell	3,600	150
M Harrington	2,100	1,200
M Payne	-	1,350
R Sinnott	2,550	150
Total trustee fees	15,450	4,950

During the year M Harrington resigned from the Board. D Mareko and K Tapsell were appointed as Co-Chairs. J Vailima is not paid Trustee fees as he is employed by the Trust.



14. Key Management Personnel

	2023	2022
	\$	\$
Number of Key Management Personnel	3	6
Salary & KiwiSaver paid	312,737	447,100

Key Management personnel is defined as the members of the Management Team. At 31 March 2023 these positions were held by Awhina Vailima (General Manager), Adriana Vailima (Housing Manager) and Paul Whitham (Finance & HR Manager). Comparative figures also include Sene Vailima (Manager Maintenance & Fleet Vehicles) and Marcus Mareko (Operations Manager).

15. Related Party Disclosure

Tuatahi is founded and operated as a charitable trust. Related party disclosures are noted and managed in accordance with Tuatahi policies and procedures.

In this we disclose the following related party disclosures:

- Sene Vailima & Awhina Vailima (Husband and Wife)
- Jordan Vailima (Son to Sene Vailima and Awhina Vailima)
- Adriana Vailima (Daughter to Sene Vailima and Awhina Vailima)

- Positions Held by each individual:
- Awhina Vailima: General Manager
- Sene Vailima: Manager Maintenance & Fleet Manager
- Jordan Vailima: Board member
- Adriana Vailima: Housing Manager

The Board of Trustees disclosed Conflict of interest in regard to the property owned by key management and leased by Tuatahi Centre. A total of \$41,600 paid in rent. (2022 - \$41,545).

At 31 March 2023 there are no amounts due from related parties. (2022 - \$1,890).

During the year the Trust provided housing support to a family member of key management when they became clients of Tuatahi. This was on the same basis to other clients in that they were required to contribute 25% of their after-tax income. They were in accommodation for one month and contributed \$809. Rentals paid on the property was \$2,816.

16. Funds held on behalf of another entity

At year end there were no amounts held in bank accounts on behalf of other entities. (2022 - \$2,414 was held by First Community Trust in on behalf of the staff social club. This total has not been disclosed as an asset of the Trust.

Independent auditor's report

To the Trustees of First Community Trust trading as Tuatahi

Opinion

We have audited the general purpose financial report of First Community Trust trading as Tuatahi which comprise the financial statements on pages 27 to 43. The complete set of financial statements comprise the statement of financial position as at 31 March 2023, the statement of comprehensive revenue and expense, statement of changes in equity, statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of First Community Trust trading as Tuatahi as at 31 March 2023, and (of) its financial performance,
- and its cash flows for the year then ended; and
- the service performance for the year ended 31 March 2023 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information* (NZ). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the general purpose financial report section of our report.

We are independent of First Community Trust trading as Tuatahi 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 our capacity as auditor we have no relationship with, or interests in, First Community Trust trading as Tuatahi.

Responsibilities of Board for the General Purpose Financial Report

Board are responsible on behalf of First Community Trust trading as Tuatahi for:

- a) the financial statements and service performance information in accordance with Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board;
- b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards; and
- c) such internal control as Board determine is necessary to enable the preparation of the general purpose financial report and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, Board are responsible for assessing the First Community Trust trading as Tuatahi'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 Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information 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 decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This report is made solely to the trustees of First Community Trust trading as Tuatahi. Our audit has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' 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, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
28 July 2023