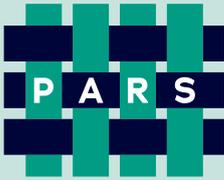
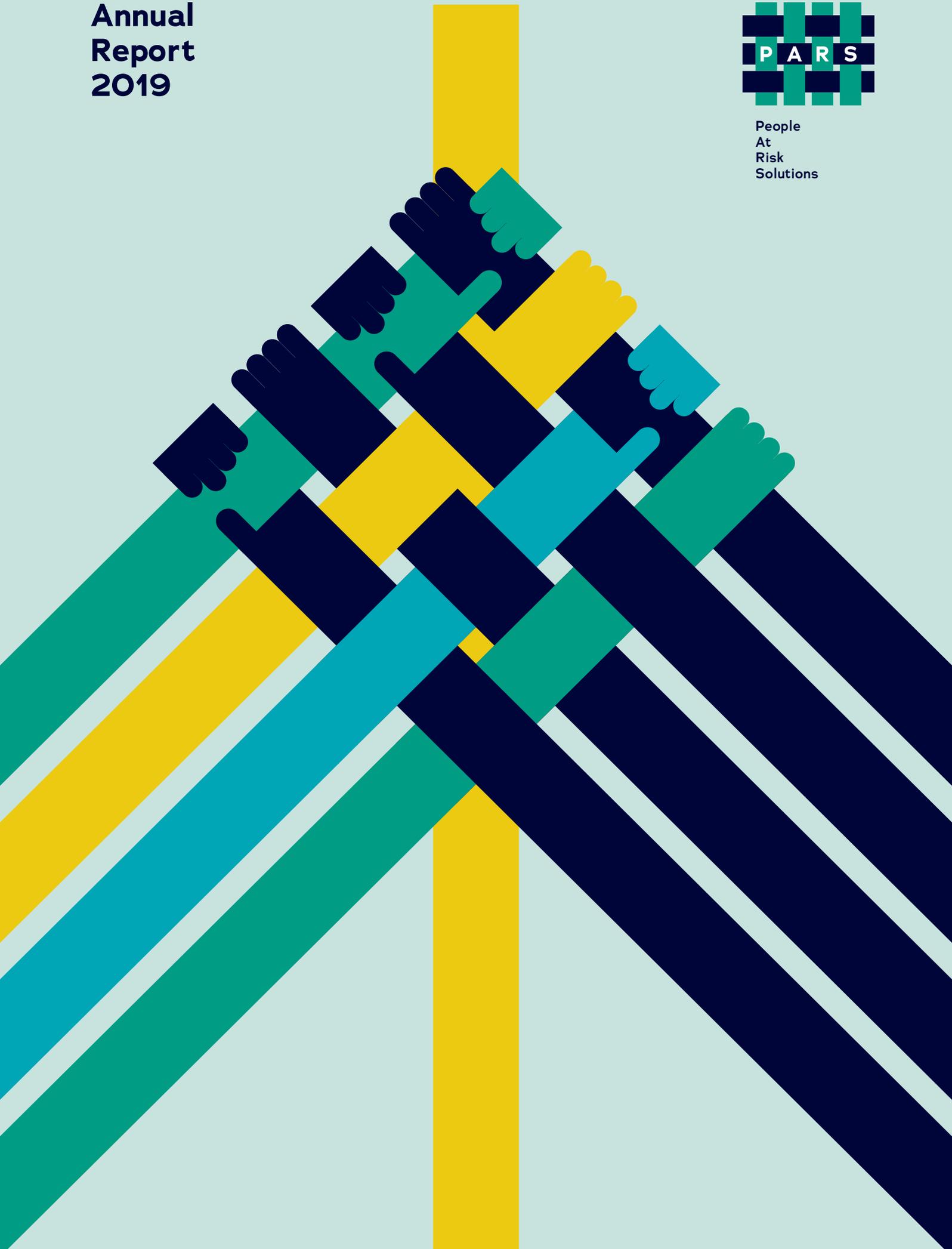


# Annual Report 2019



People  
At  
Risk  
Solutions



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**Ka koekoe te tūi, ka ketekete te kākā,  
ka kūkū te kereru. Nō reira tēnā koutou  
e ngā tini ahurea e noho nei i tēnei  
takiwā o Tāmaki Makaurau. E ngā iwi,  
e ngā maunga whakahī, ngā uringi, ngā  
tipua, tēnā koutou, tēnā koutou, tēnā  
koutou katoa.**

Ka mihi ki ngā aituā, ngā maimaitanga. Haere koutou ki tērā wāhi e kapunipuni mai rā e te tini me te mano. Whakapiki ki te ara piki ki ngā rangi tuhāhā, ki Tikitiki o ngā Rangi, ki Toi o ngā Rangi. Haere ki te huihuingā o ngā Atua. Haere koutou, haere koutou, ā, kua ea.

Ka hoki anō ki ā tātou ngā mahuetanga, tēnā anō tātou. No reira ki ngā kai Hāpai me ngā kai tautoko i whakapau kaha ki te awahi i a mātou o te poari me te Tumuaki Rangatira me āna kai mahi, me pehea nei te mihi, otira, tēnā koutou katoa.

Ka mutu, ka huri te pītau whakarae o Māhuhu ki te Rangi ki ngā tāngata whai i te oranga me ā rātou whānau e noho panī ana i te ao hurihuri nei. Kei ā koutou te take! Otia, kia manawanui, kia māia, kia kaha rā.

Ka tautokotia tonutia a Ngati Whātua ki Orākei i te Kāhui Ariki, te pou here tangata, te pou here o ngā waka o te motu. Paimārire. Nō reira, noho ora mai rā i raro i ngā parirau ā te Runga Rawa.

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## PARS at a glance

**PARS is a community organisation that offers a constantly evolving, contemporary model of support to people at-risk in the communities we serve in the northern region.**

**Our services are delivered by dedicated teams that provide bespoke services that go beyond a 'tick-the-box' response. PARS is undoubtedly the go-to provider and reintegration expert in our communities.**

### Partnerships

PARS is continually diversifying and collaborating with like-minded partners to ensure that we are meeting the needs of our whānau as they navigate the constantly changing landscape of Aotearoa.

Since 2018, PARS has developed a purposeful and intentional response to at-risk youth in the 'justice pipeline' in response to our partnership with Te Ira funded by Foundation North.

Another of our services is supporting our people being deported primarily from Australia under Section 501 of the Australian Immigration Act. We have done this in collaboration with PARS societies throughout New Zealand, and the Salvation Army since 2015.

### New Services

We have recently introduced a new service supporting offenders into employment, in collaboration with the Ministry of Social Development and Department of Corrections.

About to launch, too, is a new Whānau Support Service in South Auckland.

### Our vision

**Freedom through growth  
Te Rongomau i tipu ake i te whenua**

### Our values

**Our values are based on the MANA of whānau. At PARS, we live these values as part of our commitment to a kaupapa Māori approach.**

### Our structure

**We are a charity based in Mt Albert, Auckland, and service from the Bombays to Cape Reinga, including correctional facilities in this catchment area.**

We have 32 staff and more than 54 volunteers who are overseen by a board made up of representatives of mana whenua, the NZ Council of Churches and community representatives.

Our funders include the Department of Corrections, Ministry of Health, Ministry of Social Development, Foundation North and other agencies. We also receive donations, grants and subscriptions.

To support our clients, PARS provides a range of housing solutions including privately owned homes. We also lease/rent houses, studios and one-bedroom apartments across Auckland, Whangarei and Kaikohe.

We have MSD Level 2 accreditation.



## Chairperson's Report

**It's been a wonderful year of achievements and challenges at PARS which have ultimately seen us grow as an organisation, and our scope and range of services increasing.**

### Kia ora koutou

#### New projects

Among our new projects, we are particularly proud of the Supporting Offenders into Employment programme, which is a significant piece of work for our organisation. We are still working with our same cohort but in a different way, trying to support them into employment. Prior to this, our work has been predominantly with navigation and accommodation, so there's now an additional element to that. The opportunities for that are great as there's a big demand out there for skilled staff in all sectors.

There are several other significant projects in the pipeline which no doubt will see PARS maximise the mood of opportunity which is flourishing through the organisation.

A lot of the time social services organisations respond to opportunities that come along rather than necessarily having their own strategy. I am proud to say PARS is proactive and creating its opportunities.

#### A mood of opportunity

Early in 2019 we moved premises from our Edwin Street offices to Carrington Road, which is on the Unitec Campus. The change of physical location has gone smoothly and also created a change of mood and opportunity to expand.

Throughout the last months, we have undertaken a great deal of work on strategy and exciting directions for the organisation.

#### Adding to established programmes

We're now established with client accommodation in the north. There've been some challenges but we've managed to navigate those and we have two stable, leased houses – one in Kaikohe and one in Whangarei that we're using to provide services.

We have also added another Alcohol and Drug counsellor to our team. There's a big need in our community for support around addiction issues, so offering this alongside our services is of great benefit. Again, this is part of creating a holistic service.

#### Board movement

In the past year we have farewelled Janet Hepi, who was a long-serving PARS board member and volunteer. Janet's farewell was a fantastic opportunity to celebrate the history of PARS and Janet's contribution to the organisation. It's easy to forget that the organisation has been around for a very long time and has people associated with it that hold those memories as well.

#### David Randall Chairperson

→  
**Board  
Members**



**Deacon David Randall**  
Chairperson — Catholic Church Representative

Experience – prison services, community development and social justice.



**Ken Kerehoma**  
Mana Whenua Representative  
Ngāti Whātua o Orakei

Experience – Mana whenua governance and executive level, cultural advisory.



**John Gordon**  
Deputy Chairperson — Society of Friends Representative

Experience – corporate leadership, education governance.



**Tui Ah Loo**  
Secretary, Chief Executive Officer  
Ngāti Porou, Tūhoe

Experience – strategic relationships, justice sector leadership, Māori development.



**Hurimoana Dennis**  
Tainui Representative  
Ngāti Porou, Ngāti Kahungunu and Rongowhaakata

Experience – justice sector, leadership for Māori, Māori-lead community development, innovation.



**Nick Dangerfield**  
Treasurer — Baptist Representative

Experience – chartered accountant, audit and risk, business consultancy.



**Rev Amiria Te Whiu**  
Māori Community and Tai Tokerau Representative  
Ngā Puhī, Tainui, Te Arawa, Tūhoe

Experience – Residential Minister for Waitangi Tai Tokerau, officiating Chaplain for the Royal New Zealand Navy, extensive background in prison chaplaincy management and thought leadership.



**Janet Hepi**  
Auckland Hebrew Congregation Representative

Experience – whānau mauhere support, philanthropic funding, volunteering.



**Liz Caughey**  
Anglican Representative

Experience – youth development, community networks, justice reform, advocacy.

# CEO's Report



## Annual highlights

### Our organisation

**Due to rapid growth and expansion, a decision was made to relocate PARS to the Wairaka Campus at Gate 1, 79 Carrington Road, Mount Albert.**

**The Wairaka Campus is home to a number of organisations and businesses, including Unitec Institute of Technology, Mason Clinic and Taylors Dry Cleaning.**



### Te Noho Kotahitanga

Ko te whare tū ki te koraha he kai mā te ahi; ko te whare tū ki te pā tūwatawata he tohu rangatira.

A solitary house will succumb to fire; a house in the stockaded pā is a sign of a chief.

PARS can offer an enriching environment for staff and clients. The new site provides spacious offices, a wharekai, meeting rooms, and a generous wharenuī for larger stakeholder meetings and presentations. There is a separate wing that holds potential for the future, with multiple single rooms that were once used as student accommodation. PARS is currently considering how to optimise the new spaces to the best advantage of its clients. The grounds around the buildings provide space for PARS clients to enjoy being outside on the whenua. At the heart of PARS' Tikanga is empowerment through identity by providing a 'spiritual,

cultural and physical' base for our whānau to: 'Kia Tū Tangata Ai! To stand tall in their full potential'.

The site is also home to Te Noho Kotahitanga – Unitec's marae, which displays vision beyond its time. The marae is not simply about partnership in Auckland and New Zealand today, but is a reflection upon our past, our present and an expression of our hopes for our future. Whatever our culture or heritage, or whether we are seeking a place of learning, healing, restoration or kinship, the marae and this land offers a community of interest, purpose and future to PARS and the whānau it serves.

**Our principles are underpinned by enhancing the MANA of all we work with and the people in our organisation. When we practice our values, we give effect to the MANA of whānau by:**

**MANAKITANGA**

Nurturing and looking after people and relationships to enhance the mana (prestige and integrity) of each individual.

**WHAKAPAPA**

Acting as an enabler for reclamation of Māori cultural identity.

**RANGATIRATANGA**

Supporting whānau to determine their own future.

**WAIRUATANGA**

Ensuring our actions restore and enhance physical, mental, spiritual and whānau wellbeing.



**Our people**

With rapid growth and expansion, the PARS staff has increased exponentially to meet the demand in services, and also seen some team members move on to new journeys.



One of the recent newcomers to PARS is Chris Molloy, who after living and working as an artist for over 10 years, turned to alcohol and drugs to cope with life. Facing a lengthy jail term, he reached out for help and graduated from Higher Ground, a 12 step-programme, then entered their support house which he ended up running for 9 months. While there he completed a peer support programme and wanted to help those who were also attempting to restart their lives. He applied to volunteer at PARS where he now works as a Navigator.

**Staff changes**

One of the staff to move on to new employment was Tracey Mouat, who was the PARS Communications Advisor and Project Manager for a number of years. In her time with us Tracey contributed significantly to the growth and development of PARS and in particular, showed her drive and passion in the development and launch of the documentary Section 501, which highlighted the plight of deportees from Australia. Tracey was also part of a team who visited the famous Delancey Centre in San Francisco (run entirely without government funding) and she wrote a feasibility paper for future investment. She also managed and responded to the many media enquiries that PARS received.



Tracey is a champion of social justice and equity, especially for prisoners and their whānau, and actively disrupts the status quo to enable innovation to occur. She has moved onto a new role with the Southern Initiative, working for the Early Years Challenge. PARS wishes her all the best in her future role.



Another person to move roles is Janet Hepi, who has contributed significantly to PARS for more than three decades as a volunteer and then as a board member for 30 years. After her resignation as the Auckland Hebrew Representative in 2019, we held a special ceremony to formally acknowledge Janet's commitment and dedication by bestowing the honorary title of Mareikura of PARS. The event was attended by members of Janet's family and friends, Rabbi Friedler and members of the Hebrew community.

**Our services**

PARS is undoubtedly an expert provider of reintegration services for released prisoners, deportees, at-risk youth and their whānau in the Northern Region. Our expertise saw us contracted to increase our service options to clients and their whānau.

One new service aims to deliver a multi-disciplinary approach to working with prisoners who are recently released, or due for release to achieve sustainable employment. This is a joint initiative between the Ministry of Social Development and the Department of Corrections, and PARS is delighted with the opportunity to support its clients in this way.

Alongside a strategic partner, Kahui Tū Kaha, PARS is working to deliver the pilot programme – Creating Positive Pathways – providing permanent housing and support services to people who are in the Corrections service. Using principles of the Housing First model, this is another exciting opportunity to provide permanent housing through supporting better health, relationships, reconnections with whānau and community, learning and growing and achieving goals.

We also lead out national services that support people being deported (primarily from Australia) as they resettle back into Aotearoa.

We are the national administrator for the Child Travel Fund. About 20,000 children in New Zealand have a parent in prison at any given time. With most whānau living a long way from the prison, costs of visiting can be prohibitive and with only a small amount of help available, many are unable to visit often. There is significant evidence of family disruption over the time of a prison sentence. Therefore, the subsidy PARS administers—from Corrections and on behalf of PARS societies throughout New Zealand and the Salvation Army—is pivotal to improving engagement with children and maintaining whānau cohesion.

### Our stakeholders

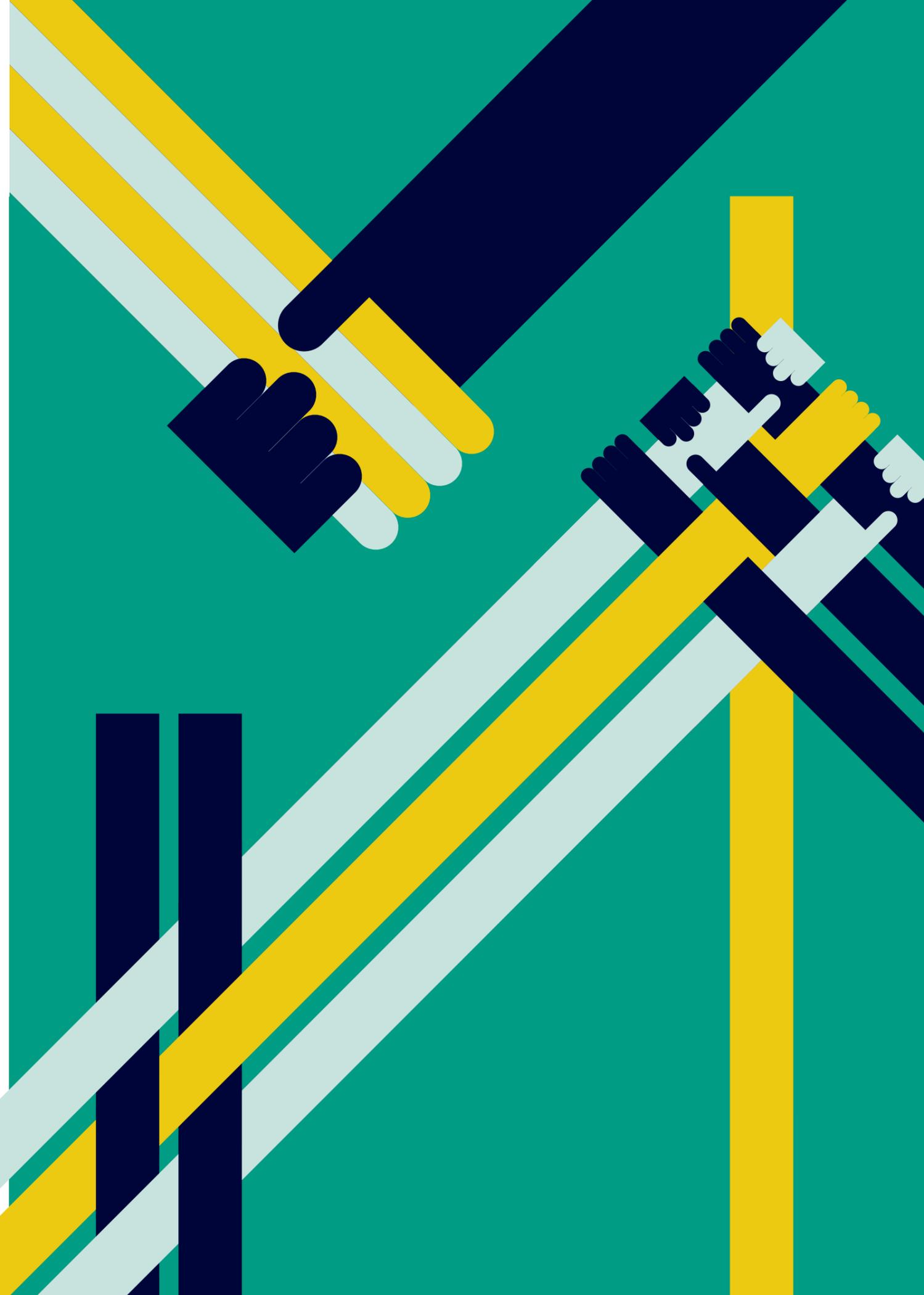
We collaborate with several key stakeholders to ensure that our clients receive an 'end-to-end' service, fully understand their rights and obligations and, more importantly, what services they are entitled to so that barriers to access and participation in those services are minimised.

PARS sometimes acts as the voice of its clients when they feel they are not being heard: this means PARS will advocate strongly for their rights to access and participation in programmes, and ensure they are able to live in wellbeing with their whānau.

We are always looking for new ways to improve the outcomes for our people. Partnership and collaboration enable us to deliver a broader and more diverse range of services, than we could otherwise.

PARS is proud to have been chosen as a 'making a difference' charity by addressing inequality for New Zealand children in partnership with Spend My Super. This is an innovative charity that helps generous Kiwis to make a difference for children and families in need across our country. Through Spend My Super, individuals can donate part or all of their superannuation to selected charities.

If you are interested in helping PARS Inc to help 'stop another generation of disadvantaged children and youth of prisoners', we encourage you to visit [spendmysuper.org.nz](http://spendmysuper.org.nz) and make a donation.



## PARS Rangatahi Specialised Services



**PARS Rangatahi Specialist Services is dedicated to a one-size-fits-one model of care for rangatahi who traverse the precarious landscape of the justice and corrections spaces – and their whānau.**

**PARS Rangatahi Services is focused on smashing the pipeline of disadvantage, destroying the cycle of intergenerational incarceration and trauma and cultivating aspirational and sustainable moemoeā.**

Our team has been instrumental in 49 rangatahi being granted early and sustainable release from remand prison facilities over the past 13 months.

The ethos of the team is deeply rooted in Te Ao Māori principles and is guided by a resilience-building, hope-fostering and cognitive-reframing service model called Manawaraoa. The success of the mahi comes from the team's passion, tenacity and patient way of working.

The team has built strong relationships with judges, lawyers, Oranga Tamariki social workers, health practitioners, mental health practitioners, alcohol and drug counsellors, parenting programme facilitators, anger management programme providers, domestic violence programme providers, employment brokers and case managers from prisons, probation services and the Ministry of Social Development.

The team has a purposeful, unapologetic approach that places the rangatahi and whānau at the centre of all the mahi. They work with them to design, develop and implement action plans and goals.



### Team

#### Lesley Molia aka Lez

Kaihoutu/Service Leader – Bachelor of Social Practice

Wife of Fred

Mum of Gloria, Becca, Angel & Alofa

Grew up in Porirua – Pōneke proud all day, every day!

Passionate. Loud. Hilarious. Superwoman. Leader.

#### What is the coolest thing about your mahi?

Watch change happen, watch whānau win. We get to see them actualise their dreams. We support them the way that they deserve to be supported.

I work for an organisation that empowers us to empower our rangatahi and their whānau.

#### What do you find the most challenging about your mahi?

Bureaucracy in the systems that are unhelpful and crippling to whānau

#### What are your aspirations for this service?

That we be invited into the decision making of national policy changes and then can influence funding. That we are the most sought-out service, and the national and international experts for indigenous youth in the justice pipeline.

#### Li Ilolahia

Kairaranga

Father of Tiara, Psalms & Izaak

Grew up in Central Auckland – Sandringham

Easy going. Honest. Conscientious. Personal & Professional Integrity. Family-oriented.

#### What is the best thing about your mahi?

Potential to change someone's life, advocate for a fair outcome, hold the professionals working in the system accountable to rangatahi and whānau. I believe that families are the cornerstone of society and if we help to make them strong, that will influence and build sustainable communities.

#### What do you find the most challenging about your mahi?

Managing competing priorities.

#### What are your aspirations for this service?

Triple the size of the team because there is enough mahi out there to warrant it. Aotearoa having a better understanding of rangatahi offending.

#### Aupiu Pritchard – new staff

Grew up in West Auckland but would say I've been raised in Otahuhu!

Thoughtful. Passionate. Ambitious. Willing. Self-motivated.

#### What are your aspirations for this service?

My hopes and aspirations at this stage are to learn my role to the best of my ability so I can achieve the goals set out for myself in the beginning – to provide our rangatahi with all the opportunities they need to be able to better themselves and their whānau, and to help those in our community.

#### Dorice Nandlal aka Reece

Kairaranga

Wife of Rampersad

Mother of twin girls Shvaughn & Shavian

Grew up in the bustling timber mill town of Tokoroa

Critical thinker. Empathetic. Cool-headed. Patient. Caring.

#### What is the best thing about your mahi?

Fighting the battles, giving our rangatahi a voice when they are disabled and keeping it real.

#### What do you find the most challenging about your mahi?

The system and certain individuals associated with the government departments. Not enough other services that specialise in the intensive rangatahi space that we can collaborate with.

#### What are your aspirations for this service?

See Māori thrive and become successful in fulfilling their personal moemoeā/dreams.

#### Miquela Jordan-Subritzky – new staff

I grew up between two households, one with my mother in Papakura and the other with my father in Panmure.

Whānau-oriented. Caring. Tenacious. Teacher. Learner.

#### What are your aspirations for this service?

My ultimate aspiration in this mahi is to see a day when no more of our people are imprisoned, when no more tamariki have to grow up with absent parents due to incarceration and when all of our rangatahi have equal opportunity to reach personal, spiritual, economic and educational goals.

## Case Studies



### Keni

Smart. Great Dad. Funny.

Māori. Age: 20

#### Childhood

From the age of six years until around the time his nana passed away when he was 14, Keni was removed from his parents' home by CYFs due to domestic violence and substance abuse. Keni went to live with his maternal grandparents, who were loving, caring and hard working.

'Papa and Nana were my first teachers: they were "on", he says.

Every time Keni got in trouble, Nana was always by his side. Papa taught Keni how to make 'clean grass' and talked the process through: 1) turn the soil and dead grass; 2) lay grass pavers; 3) cover with topsoil, 4) keep moist so the grass would grow lush.

Keni remembers everything his grandparents taught him, such as how to lay concrete, fishing, driving a boat, driving a truck, cleaning the truck, reversing a trailer, gardening, general cleaning and keeping a clean environment. Keni laughs as he recalls his fondest memories of Nana. 'She was a computer genius, the meanest cook and baker – I loved my Nana's cooking.'

## FREEDOM

### Building a better tomorrow, today

#### Youth & adversity

Keni wished for a good relationship with his dad, but he was in prison more than he was at home. Keni's Papa would prevent him from visiting his father in prison because he didn't think it was good for him. When he was released things didn't change. 'He was still doing the same stupid things: domestic violence and substances – mostly meth,' Keni says.

From as young as Keni can remember he was well entrenched in the lifestyle of hooliganism. Keni played league for the Manurewa Marlins because that made Nana happy, but with that sport came partying, drinking and cannabis, which eventually lead to meth.

When Keni was 19 and found out that he was going to become a father, he vowed that he would never be the example his father was. Keni wants to be just like his Papa was to him.

#### Support

PARS Rangatahi Services entered Keni's life when he was on remand at Mt Eden Correctional Facility. We knew it was vital to form a trusting relationship with him and to keep communication open so he could feel confident and supported.

When Keni was released, PARS Rangatahi Services helped him apply for a benefit, enrol onto the six-week NorthTec Trades Course and engage

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## GROWTH

with PARS alcohol and drug and cultural group programmes.

We supported Keni with EMBail so he could attend a relationship programme, which taught him how to have healthy relationships with his partner, and a parenting programme to gain skills on how to raise his son in a healthy and safe way.

Keni and his partner are raising a healthy baby boy. He keeps striving toward achieving his goals and is still connected to PARS Rangatahi Services. His primary Kairaranga, Dorice Nandall, touches base with him regularly. We look forward to Keni becoming part of the tuakana-teina model of rangatahi showing the way for other rangatahi.

#### 10 months on

Keni has filled his kete with knowledge and skills, is enjoying spending time with his son and is ready to secure full-time employment.

**“This is the longest out of Prison in years.” – Keni**

### Koromiko

Strong. Resilient. Good dad. Funny.

Māori. Age: 22

#### Background

Koromiko described his childhood as one littered with grief, alcohol and drugs. 'Someone was always having a party in the hood,' he says.

One of seven siblings, Koromiko lost his father when he was a toddler. Since then, he only had his mother who has supported him the best she could.

Koromiko enjoyed school but it wasn't always good to him. He struggled with learning and was bullied, which birthed anger – he felt the need to start 'fighting back'. This, along with other obstacles, led him to abusing substances.

#### Support

Then 21, Koromiko was referred to PARS Rangatahi Services in 2018 by the Mount Eden Correctional Facility 'Back on Track' team.

For the three months Koromiko was in prison, he couldn't get in touch with his whānau, who were also struggling to find him.

We were able to console his sickly mother in Pokeno by connecting her with Koromiko in Rimutaka Prison, and explained how we would wrap support around him. She was grateful and shared how stressful the process to date had been for them all.

We have witnessed many of Koromiko's life-changing achievements. He has made great progress cognitively and it has been pure joy watching him grow from strength to strength, embracing rehabilitation and moving forward into change, hope and a future that does not include recidivism.

He has unconsciously proven his maturity and independence by looking after his younger cousins and at times, become the leader at his house when his uncle has been away.

Koromiko was able to see his three children for the first time in almost a year with the support of PARS Rangatahi Services. His kete of knowledge, tools and resources have helped him be the father he's always wanted to be.

Healing has also started in Koromiko's whānau. He has developed a wonderful sense of gratitude and was recently commended at a Family Group conference for the progress he has made. He is still close to his mother and has developed a warm relationship with the rest of his whānau.

**“I don't know where I would be without you guys.”  
— Koromiko**

#### 9 months on

Along with finishing parenting and alcohol and drug programmes, Koromiko is also studying for his drivers licence and is enrolled in a full-time Te Reo course.

Koromiko comfortably accesses resources that help him with his stepping stones, which is a huge achievement.

He is aiming to work full-time, once his children are back in his life. He is on track to be better-equipped to overcome the challenges in life and be the present father and provider that he wants to be.

### Ruatahi

Leader. Resilient. Courageous.

Māori. Age: 17

#### Background

Our young man has come a long way considering the turmoil he has had to endure in his life.

As a child, Ruatahi lost his father to suicide. With a lack of whānau and social support, Ruatahi's mother succumbed to the devastating influence of alcohol and drugs. He and his siblings became 'children of the state' and never had consistent role models in their lives.

At one point, Ruatahi's grandmother moved him to Australia to care for him, but he had to return to foster care in New Zealand when she died soon after.

The abuse and trauma he suffered during these years caused him to have trust and behavioral issues.

#### Support

While engaging in a whakawhanaunga hui with Ruatahi's mum for his older brother (who was inside Mount Eden Correctional Facility), PARS Rangatahi Services learnt Ruatahi was in Korowai Manaaki, a Youth Justice residence.

We were shocked to learn he had been inside for months with no support, so were happy to help when his mother asked if she could refer him.

Since Ruatahi has invited us to journey with him, we have watched him slowly learn to trust himself and a few key people around him. Things that we take for granted, such as grocery shopping, socialising and communicating, have been milestones for him that we have been privileged to witness.

One of his recent accomplishments was securing employment and using public transport.

Another of his goals is to be a professional fighter, so we celebrated with him when he started at Boxing Alley.

In the five months we've walked alongside Ruatahi, we have battled with him and for him through an almost unnavigable system. Once described as 'one of my hardest clients' by a seasoned counsellor, we have watched him slowly let down his walls and trust us. He will only engage with us in dealing with the courts and other community agencies.

**“This is the longest I have been out of YJ (Youth Justice).”  
— Ruatahi**



## Whānau Services

We know that clients and their whānau face significant barriers to reintegration and wellbeing success. We also know that clients/whānau have significant strengths and opportunities to be the rangatira they were born to be. Using Kaupapa Māori as inspiration, our whānau services support the self-determined aspirations and moemoeā (dreams) of our clients/whānau.

The following overview details some of the services that contribute to whānau cohesion and whānau rangatiratanga.

### South Auckland Prison Family Host Project

There are two major prisons in the South Auckland area, says Aroha Jessop, PARS' Operations Manager – Auckland South Corrections Facility (for men) and Auckland Region Women's Correction Facility. Hosting thousands of inmates, the two prisons make up the largest prison populations in the country, with many people travelling to them from different regions to visit whānau.

A report by the Community Impact Forum in 2017 showed between 4800-7000 adults and children who visited the two facilities were from out of town, with many host families providing accommodation, meals and transport to them.

About 20 percent of the visitors stay overnight with South Auckland families. This can often place a lot of financial pressures on the host family and can discourage visitors from seeing their loved ones in prison.

A newly appointed Whānau Services Co-ordinator will be working together with the prisons and community

groups to promote and market the service to qualifying whānau. It is hoped this will encourage visitors to visit prisoners more often and result in closer relationships with extended families and iwi ties.

### Child Travel Fund

Another service that contributes to whānau cohesion is the Child Travel Fund.

PARS is the national administrator for this fund, a crucial service for the 20,000 New Zealand children who have a parent in prison. With most whānau living a long way from the prison, the costs of involved in visiting their parents are often unaffordable.

Since 2015, PARS has administered more than \$192,000 to 574 whānau, directly helping 1,770 children visit their parents in prison.

PARS delivers the Child Travel Fund subsidy, funded by the Department of Corrections, so children can see their parents and maintain whānau cohesion. We also do this on behalf of PARS societies throughout New Zealand and the Salvation Army.

## Child Travel Fund

Since 1 July 2015



978

applications



574

whānau



1,770

children received financial support to visit their parent in prison



450

families received financial support toward overnight accommodation when visiting a parent in prison



739,441 km

travelled by children throughout New Zealand to visit their parent in prison

\$192,449



Department of Corrections-funded travel and accommodation to enable children to visit their parent in prison



**Released Prisoner Art Exhibition**

**A journal of renewal, discovery & growth**

Out of great challenges can come great beauty though creative expression, as was shown by artists who took place in an arts therapy programme facilitated by PARS this year.

Facilitated and run by PARS Volunteer Coordinator Louis Naera, the work of 10 artists was showcased at a multidimensional and interactive exhibition during Matariki.

**Themes**

The theme of the exhibition was Whakapuakitanga: Expressions. This was developed by the artists and spoke to the emergence of creativity and the journey of renewal, discovery and growth after their journeys through the justice system.

As part of PARS' work to enable and empower freedom through growth in their clients, the arts programme was introduced this year with the support of the wider community, including many volunteers giving their time to work alongside the artists, and to contribute their own artistic talents.

**Partner**

The Learning and Outreach team from Auckland Art Gallery / Toi o Tāmaki also worked alongside PARS, providing exhibition and curation advice, as well as mentoring support by experienced artist loane loane. Arts Access Aotearoa | Putanga Toi ki Aotearoa also provided valuable guidance to PARS to support the development of the arts therapy programme.

The exhibition was hosted at Maungawhau | Mt Eden with the support of Tupuna Maunga Authority, the administration body for Maungawhau and the Tupuna Taonga Trust. The Authority represents Ngā Mana Whenua o Tāmariki Makaurau—the 13 mana whenua owners of Maungawhau. The artists were inspired by the

history of Mangawhau as a place of cultural and spiritual significance as they connected more closely to their whenua and place of belonging.

**Outcomes**

Coordinator Lois said running the arts therapy programme and then exhibition was a rewarding experience. Having run similar programmes for children of prisoners in the past, she is in awe of the healing power of art.

'I watch these artists change before my eyes,' she says. 'At the beginning, they didn't know each other and there was a sense of hesitancy, of the unknown.'

Though initially reluctant to share feelings and emotions, their vulnerability soon turned to trust and comradeship.

'Most didn't even want to shake each other's hands at the beginning but it didn't take long before they were actually embracing each other, in the sense of a brotherhood. They created a family environment really quickly.'

Their bonds extended beyond the art programme.

'They were checking up on each other and encouraging each other,' she says. 'Those types of changes were really heartwarming. It was hard work but it provided a deep sense of satisfaction.'

PARS gives special thanks to the many funders of this project and in particular, Foundation North for their generous funding and support for this community mentoring programme. Many thanks also go to Te Puni Kōkiri and Albert Eden Neighbourhood Arts for their generous funding and support for the art exhibition.

**Funders**



**Te Puni Kōkiri**  
REALISING MĀORI POTENTIAL



# Service Delivery

## Deportee Outcomes

Since the Australian government has been actively enforcing **Section 501** of the **Migration Act** over the past few years, we have seen a dramatic increase in deportees arriving back in New Zealand from Australia.

The number using our services has been high, primarily in Auckland, where PARS is based. These high numbers are beginning to decrease as more prisoners are choosing to arrive in other cities. Many deportees are aware that there is a high cost of living in Auckland and a lack of accommodation, so are choosing other places in the country to live. They are then assisted by other services in those areas.

Deportees helped immediately on arrival to NZ



## SOE

Supporting Offenders into Employment Trial is a joint initiative between the Ministry of Social Development (MSD) and the Department of Corrections. The trial is funded by MSD. The aim of the service is to support released prisoners to achieve sustainable employment outcomes and reduce re-offending.

Clients are supported in areas of mental health, drug & alcohol, education, training and housing with continued support whilst in employment for up to 12 months. Sustainable employment can be achieved with the right support around the client and the employer.

This service is for prisoners who have previously received a main benefit from Work & Income and for those released from prison within the last nine months who are receiving a main benefit.

## Core Services

**Our driving philosophy is supporting whānau to lead their own change and to be the rangatira they were destined to be.**

Our core services are delivered under contracts with the Department of Corrections and Ministry of Social Development.

PARS deliver a wide range of specialist re-integrative services to low- to high-risk prisoners, released prisoners, deportees, rangatahi and their whānau.

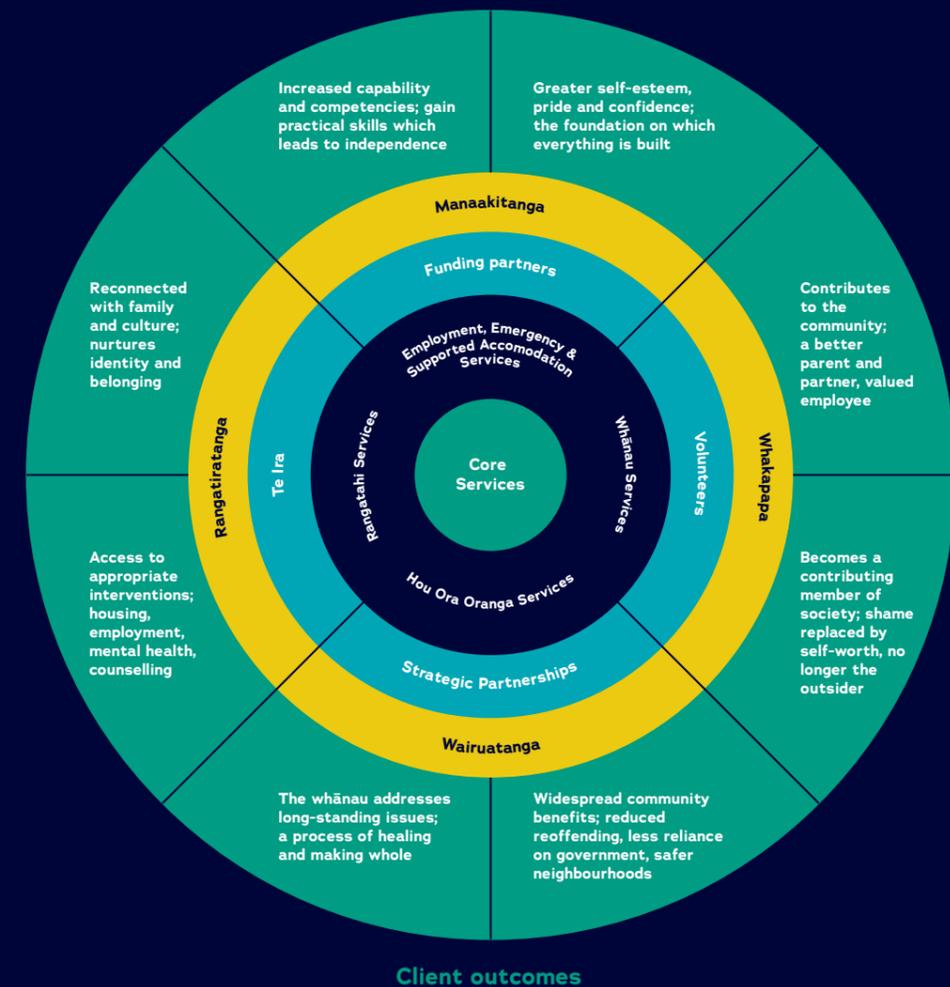
We address the most difficult barriers, such as stigma, judgement, lack of resources and social exclusion, which prevent our clients from reintegrating into their whānau, hapū, iwi, community and New Zealand society.

Our service is delivered by dedicated teams that provide bespoke services that go beyond a tick-box response.

We are strength-based, have a kaupapa Māori narrative and use our extensive expertise in the justice and corrections sector to provide outcome-focussed services.

To complement our core business services, we also provide a range of housing, employment, health and wellbeing, education and training, cultural identity, mentoring, resilience and whānau services. These are delivered to our clients at a critical time in their reintegration back into their whānau.

Our driving philosophy is supporting whānau to lead their own change and to be the rangatira they were destined to be.



# Outcomes

## Clients supported by PARS

# 781

Number of clients

# 442

Domestic released prisoners

# 243

Deportees

# 96

At-risk youth

# 383

96 Youth

Supported to maintain spiritual / personal and cultural wellbeing

# 176

Navigated to other health and wellbeing services

PARS Mental Health and Addiction Support



# 113

57 Youth

Navigated to mental health and ADD service



# 587

70 Youth

ADD intervention sessions

# 120

53 Youth

First face-to-face assessment under alcohol and drug service

Ethnicity



- Māori (319)
- European (193)
- Pasifika (189)
- Other (47)
- Not recorded (33)

## Pro-social, whānau and community support

# 551

96 Youth



Positive connections to whānau and community

# 163



Provided a welcome pack and basic needs met

# 38

Positive one-on-one mentoring sessions with a PARS mentor



# 93

Positive group mentoring sessions with a PARS mentor



# 656

Children funded to visit a parent in prison



# 53

Transported whānau of prisoners to visit



# 327,786km

Travelled



Outcomes

Outcomes

## Skills for life

Household, financial, family and whānau commitment

**508** **50**  
Youth

Navigated to manage household family/whānau and financial commitments



## Assistance in finding accommodation

**164** **49**  
Youth

Supported accommodation

**183** **12**  
Youth

Emergency/transitional accommodation

**356** **30**  
Youth

Sustainable/long term accommodation

## Improving employment resilience

**308** **96**  
Youth

Navigated to address income related needs and improved employment resilience

**61** **10**  
Youth

Supported into employment

Outcomes

## Our People



**Aroha Jessop is PARS' Operations Manager and has made a significant contribution to the growth and development of the organisation during her length of service. She brings a calming influence to staff, clients and stakeholders and has a 'presence' about her that exudes 'aroha ki te tangata, manaaki ki te tangata'. She epitomises the values of PARS.**

Aroha started her journey into the justice sector aged 15 in a different way than most: she became a Māori Affairs cadet at the local courthouse.

'I knew nothing absolutely nothing about justice – never been to the courthouse before but for some reason, it pricked my interest. And I just wanted to get out of school!' she laughs.

Over 15 years with the Department of Corrections she worked as a court clerk and registrar.

'That's where I got to meet a lot of whānau and really, that was my training ground. I was trained by judges, police prosecutors and lawyers. They all mentored me and supported me through my years of service in the courts. I got to meeting a lot of amazing people on both sides of the bench. And I got to meet some of them again, inside the wire, when I started at PARS at that time as a field officer.'

Back in 2001, PARS was a smaller operation.

'I got to work alongside Vivi Lee, our Kahurangi. I got to shadow her in the prisons, and through that I was able to develop the assessment tools, forms and processes and put framework around the reintegration work our staff do.'

After years doing the 'hard yards' in the prisons, Aroha became the main field officer in maximum security at Auckland Prison.

She's often been asked, 'Aren't you scared of working in prisons?'

'But I'm not frightened because of my faith: that's always given me strength way back then, and even now, to do the mahi that I do. To go in there and be with the men and the women is empowering and I feel privileged to see them in their most vulnerable state. They've been stripped of all freedom and entitlements and I'm there to help them, and to support their whānau as well.'

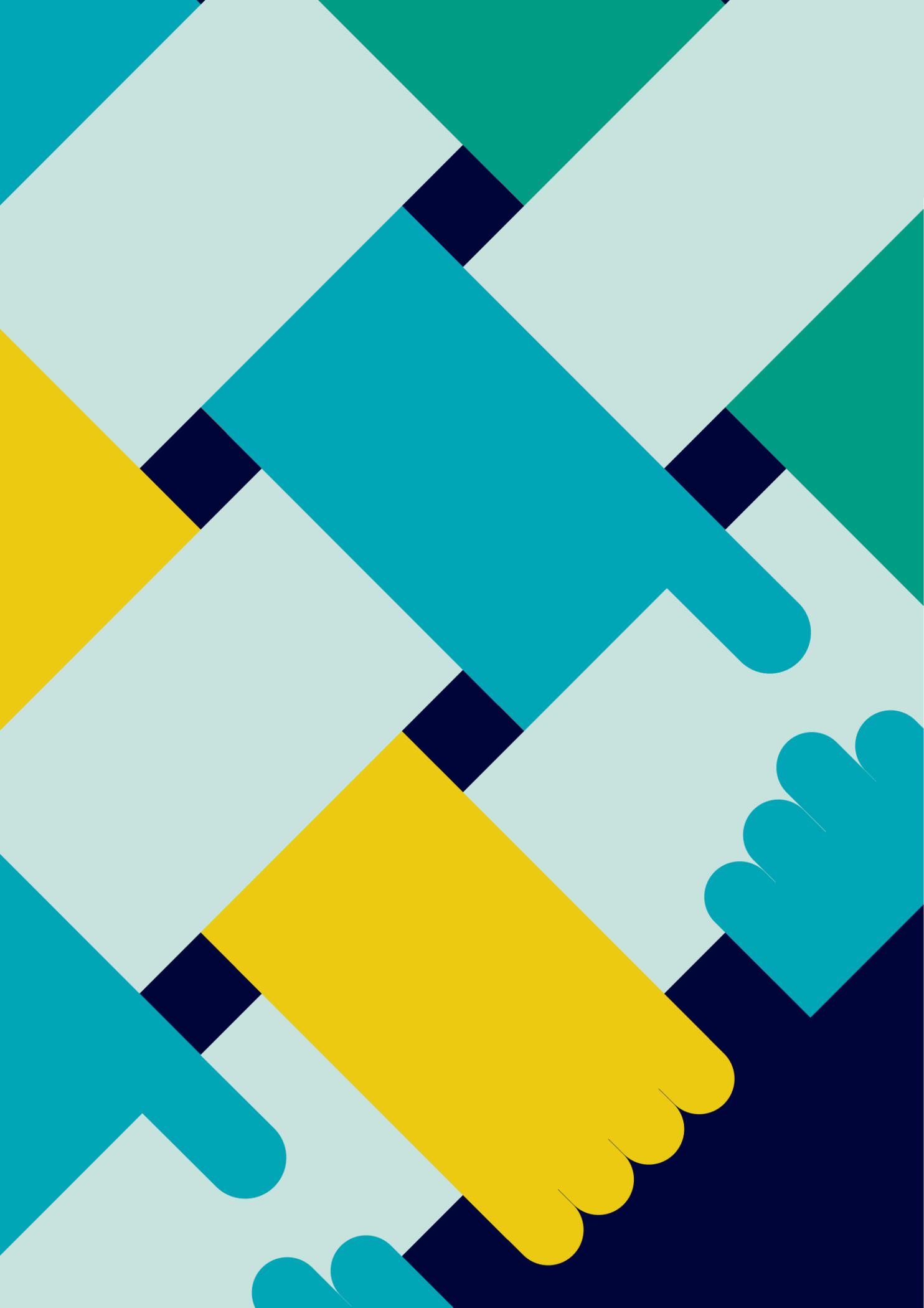
As PARS has evolved over the years, so has Aroha.

'I didn't know my identity as a Māori before but after doing a Tikanga Māori programme, I was able to discover who I am as a Māori, tangata whenua, wahine woman. I'm now blessed to understand Te Ao Māori world view. I saw life very differently, which has helped me with my own transformational change and to be more connected with my hapu, my iwi. That was a massive turning point for me here at PARS.'

Aroha says witnessing growth in clients and their whānau is her motivation in her mahi.

'Over years I have witnessed some amazing transformational changes. When I first came it was just a job but then it became more of a lifestyle. Wherever I go I would always be looking for opportunities to be able to support our clients. It's a privilege to be a change agent.'

Our People



# Financial Statements

For the Year Ended 30th June 2019

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# Entity Information

For the Year Ended 30 June 2019

**Legal Name of Entity** PARS Incorporated  
**Type of Entity and Legal Basis:** Incorporated Society and Charitable Trust  
**Registration Number:** CC32737

## Entity's Purpose or Mission

PARS Incorporated (PARS) provides reintegrative services to prisoners, released prisoners and their whānau / families to make the transition from being held in custody to the community. It supports people at risk by providing practical assistance and essential services to help support them to become independent, responsible and contributing members of society. It provides supported and emergency accommodation.

## Incorporated Society Structure

PARS is governed by a Board comprising the Chair, Deputy Chair, Treasurer and representatives of approved organisations. Two community members are elected at the AGM.

## Operational Structure

PARS's operations are managed by a team of twenty-eight paid employees, and volunteers.

## Main Source of the Entity's Cash and Resources

PARS' main source of income is from contracts with the Department of Corrections. Additional sources of funding include:

Grants from Foundation North

Donations

Contracts with the Ministry of Health, the Ministry of Social Development and Kahui Tū Kaha.

## Main methods used to raise funds

PARS tenders for contracts with the government and with other organisations.

## Entity's reliance on volunteers and donated goods or services

PARS has volunteers that help run its operations.

## Contact Details

**Physical Address** 79 Carrington Road, Unitec Gate I, Point Chevalier, Auckland  
**Postal Address** PO Box 1 08-104 Symonds Street, Auckland 1150  
**Email** info@pars.co.nz  
**Website** http://www.pars.co.nz

# Statement of Service Performance

For the Year Ended 30 June 2019

## Outcome to be achieved

Through a transformative process of readjustment and redevelopment empowered-people contributing as members of their whānau, community and New Zealand society.

Output	2019	2018
Supported domestic released prisoners	442	446
Supported deportees upon immediate return to NZ	243	294
Supported youth on remand, on release	49	
Supported at-risk youth	47	
Assisted into suitable approved supported accommodation	164	110
Assisted into suitable approved emergency / transitional accommodation	183	167
Assisted into suitable approved sustainable / long-term accommodation	355	315
Navigated to manage household family / whānau financial commitments	508	480
Navigated to maintain spiritual / personal and cultural wellbeing	383	292
Navigated to connect to pro-social family / whānau and community support	551	312
Navigated to address income-related needs and improved employment resilience	308	185
Provided a 'welcome pack' and basic needs met	163	138
Supported into employment	61	38
Funded children to visit a parent in prison	656	667
Transported whānau of prisoners to visit	53	177
Provided one-on-one mentoring sessions with a PARS community mentor	38	
Participated in group mentoring sessions with a PARS community mentor	93	
Provided consultation / liaison contacts under alcohol and drug service	172	69
Provided the first face-to-face assessment under alcohol and drug service	120	55
Provided one-on-one alcohol and drug counselling sessions	587	396
Navigated to mental health and alcohol and drug service	113	36
Navigated to other services	176	63
Developed alcohol and other drug health plans	37	
Completed mental health and alcohol and other drug assessments	48	

The above information must be read in conjunction with the Notes to the Financial Statements and the Independent Auditor's Report.

# Statement of Financial Performance

For the Year Ended 30 June 2019

	Notes	2019	2018
<b>Revenue</b>			
Revenue from providing services		2,792,266	1,864,670
Subscriptions, fees and other revenue from members		139	139
Donations and sundry grants		121,475	74,631
Foundation North grant	13	100,000	50,000
Interest, dividends and other investment revenue		4,858	5,551
Rent received		338,317	300,857
Other revenue		5,113	37,558
<b>Total Revenue</b>		<b>3,362,168</b>	<b>2,333,407</b>
<b>Expenses</b>			
Expenses related to public fundraising		62,422	32,212
Volunteer and employee related costs		1,620,441	1,093,288
Costs related to providing services		717,749	563,563
Grant and donations made		86,972	69,371
Rent accommodation for clients		274,977	244,650
Depreciation	1	162,707	81,119
Interest expenses		39,045	29,668
<b>Total Expenses</b>		<b>2,964,313</b>	<b>2,113,871</b>
<b>Surplus / (Deficit) for the Year</b>		<b>\$397,855</b>	<b>\$219,536</b>
<b>Other Comprehensive Revenue and Expenses</b>			
Revaluation of land and buildings		-	477,200
Hawkes Bay joint venture funds		-	46,986
<b>Total Comprehensive Revenue and Expenses</b>		<b>-</b>	<b>524,186</b>
<b>Total Comprehensive Revenue and Expenses for the year</b>		<b>\$397,855</b>	<b>\$743,722</b>

# Statement of Financial Position

As at 30 June 2019

	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	2	1,178,672	376,968
Debtors and prepayments	3	310,420	205,804
<b>Total Current Assets</b>		<b>1,489,092</b>	<b>582,772</b>
<b>Non-current Assets</b>			
Property, plant and equipment	1	4,041,154	3,908,203
<b>Total Non-current Assets</b>		<b>4,041,154</b>	<b>3,908,203</b>
<b>Total Assets</b>		<b>5,530,246</b>	<b>4,490,975</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	535,106	150,777
Employee costs payable	5	160,863	122,821
Unused donations and grants with conditions		120,022	-
Commercial loan	6	110,829	133,946
Current portion of Mortgage		33,818	-
UDC Finance current portion of liability	7	55,790	-
<b>Total Current Liabilities</b>		<b>1,016,428</b>	<b>407,543</b>
<b>Non-current Liabilities</b>			
Mortgage	8	396,182	430,000
UDC Finance		66,350	-
<b>Total Non-current Liabilities</b>		<b>462,532</b>	<b>430,000</b>
<b>Total Liabilities</b>		<b>1,478,960</b>	<b>837,543</b>
<b>Net Assets</b>		<b>\$4,051,287</b>	<b>\$3,653,432</b>
<b>Accumulated Funds</b>			
Asset revaluation reserve		1,927,200	1,927,200
Current year earnings		397,855	266,521
Accumulated surpluses/(deficits)		1,726,232	1,459,711
<b>Total Accumulated Funds</b>		<b>\$4,051,287</b>	<b>\$3,653,432</b>

# Approval of Performance Report

For the Year Ended 30 June 2019

The Board is pleased to present the audited Performance Report including the historical financial statements and notes to the financial statements of PARS Incorporated for year ended 30 June 2019.

## Approved



Deputy Chairperson  
10 September 2019



Treasurer  
10 September 2019

# Statement of Cash Flows

For the Year Ended 30 June 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
<b>Cash Receipts</b>		
Receipts from providing services	3,280,167	2,185,121
Donations, fundraising and other similar receipts	8,989	9,588
Bonds from rent security deposits	7,186	64,117
Grants for specific purpose	332,508	112,000
Interest and dividends	4,858	5,551
Bad debt settlement		12,285
	<b>3,633,708</b>	<b>2,388,662</b>
<b>Cash Payments</b>		
Payments to suppliers and employees	2,513,330	1,881,168
Donations or grants paid	86,972	69,371
Payments of Interest	39,045	29,668
Payment of tenancy bonds	(3,975)	58,538
	<b>2,635,372</b>	<b>2,038,745</b>
<b>Net Cash Flow from Operating Activities</b>	<b>998,337</b>	<b>349,916</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<b>Cash Receipts</b>		
Proceeds from loans borrowed from other parties	169,090	580,000
	<b>169,090</b>	<b>580,000</b>
<b>Cash Payments</b>		
Repayment of loans borrowed from other parties	70,066	601,611
Payments to acquire property plant and equipment	295,657	222,246
	<b>365,723</b>	<b>823,857</b>
<b>Net Cash Flow from Financing Activities</b>	<b>(196,633)</b>	<b>(243,857)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>\$801,704</b>	<b>\$106,059</b>
<b>Cash Balances</b>		
Cash and cash equivalents at the beginning of period	376,967	270,908
Cash and cash equivalents at the end of period	1,178,671	376,967
<b>Net change in cash for period</b>	<b>\$801,704</b>	<b>\$106,059</b>

# Statement of Accounting Policies

For the Year Ended 30 June 2019

## Basis of preparation

PARS Incorporated (PARS) has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For Profit) on the basis that it does not have public accountability.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared on the assumption that the entity will continue to operate in the foreseeable future.

## Goods & Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

## Income Tax

PARS is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions. PARS, being registered under the Charities Act 2005, is not subject to payment of income tax.

## Bank Accounts and Cash

The Statement of Cash Flows comprises cash and bank balances.

## Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. All policies have been applied on bases consistent with those used in the previous year.

## Property, Plant & Equipment

The Board has adopted depreciation rates using those permitted under the Income Tax Act 2007 as a best guide for authoritative support for the appropriate depreciation rates.

The Board has adopted a policy to value its properties in line with the rateable value as advised by the Auckland Council. The latest notification of these values was provided on 1 July 2017.

# Notes to the Financial Statements

For the Year Ended 30 June 2019

## 1. Property, plant & equipment

	Book Value	Accum Dep	Additions	Current Depreciation	Book Value	Accum Dep
	1 Jul 18	1 Jul 18			30 Jun 19	30 Jun 19
Building Renovations	157,674	25,989	28,479	16,710	169,443	42,699
Furniture & Fittings	67,018	29,363	7,675	19,467	55,226	48,830
Intangible Assets	-	-	12,719	2,496	10,223	2,496
Land & Buildings	3,575,000	-	-	-	3,575,000	-
Motor Vehicles	57,669	92,350	212,386	93,266	176,790	185,616
Office Equipment	50,841	51,169	34,399	30,768	54,472	81,937
<b>Total</b>	<b>\$3,908,203</b>	<b>\$198,871</b>	<b>\$295,658</b>	<b>\$162,707</b>	<b>\$4,041,154</b>	<b>\$361,578</b>

The Land & Buildings at 2/19 Edwin Street, Mt Eden and 30 Dillon Crescent, Clover Park were revalued in the financial year ended 30 June 2018.

Property Valuation	2/19 Edwin St Mt Eden Auckland	30 Dillon Cr Clover Park Auckland
Current Rateable Value	\$2,875,000	\$700,000

## 2. Bank accounts and cash

	2019	2018
PARS general account	5,555	26,070
PARS imprest cheque account	306	17
Savings on call	1,172,811	350,881
	<b>\$1,178,672</b>	<b>\$376,968</b>

## 3. Debtors and prepayments

Accounts receivable	296,862	184,196
Accrued income	-	3,814
Prepayments	358	619
Bonds paid to landlords	13,200	17,175
	<b>\$310,420</b>	<b>\$205,804</b>

**4. Creditors and accrued expenses**

	2019	2018
Accounts payable	153,234	63,758
Accrued expenses	55,927	20,567
Rent received in advance from clients	13,271	12,719
ASB credit cards	5,300	6,177
Bonds received from clients' rent	54,742	47,556
MSD Establishment Fund	252,632	-
	<b>\$535,106</b>	<b>\$150,777</b>

**5. Employee costs payable**

PAYE	36,709	23,411
Provision for annual leave	100,802	79,417
Salaries and ACC accrued	23,352	19,993
	<b>\$160,863</b>	<b>\$122,821</b>

**6. Bank Facility****Revolving credit:**

PARS has revolving credit limit of \$250,000 with ASB Bank Limited. The balance drawn down at year end is \$nil (last year \$nil).

**Commercial Loan:**

PARS has a Commercial Loan on a fixed interest rate of 5.65%. The loan is due on 30 April 2020. The balance is \$110,829 at balance date (last year \$133,946).

**7. UDC Finance**

PARS obtained a loan of \$169,090 from UDC Finance Limited in July 2018 at an interest rate of 8.95% for the purchase of eight motor vehicles. The term of the loan is three years. The balance of the loan is \$122,140. The current portion of the loan is \$55,790 (last year \$nil).

UDC Finance has registered security over the above mentioned motor vehicles.

**8. Non-current Liabilities**

	2019	2018
Mortgage	<b>\$396,182</b>	<b>\$430,000</b>

The mortgage has a term remaining of eight years. The interest rate is fixed at 4.69 % until October 2021. Then it changes to a variable rate. The current portion is \$33,818 (last year \$nil).

**9. Lease Commitments**

At balance date, there are lease commitments comprising:

1. Premises at 79 Carrington Road, Point Chevalier, Auckland with Unitec Institute of Technology of \$100,926 (last year \$nil), expiring in December 2020.
2. Three motor vehicles through Leaseplan New Zealand Limited (Leaseplan) for \$4,761 (last year \$15,209), expiring in 2020.

**10. Related Party Transactions**

PARS is one of the founding partners of Te Ira, a company that supports children, young people and their whānau to achieve intergenerational success. One of PARS's Board members was Te Ira's chief executive officer during the financial year.

PARS provided services to Te Ira and received \$460,260 of income for this service.

The value of PARS interest in Te Ira is nil (last year \$nil).

Organisations owned and managed by PARS employees or their relatives, Maaimeo Catering and 2E & M Holdings, received payments of \$22,326 during the year at market rates (last year \$13,689).

**11. Events After the Balance Date**

There were no events subsequent to balance date which affect these financial statements.

**12. Society Objectives**

The Society has not changed its objectives during the period under review.

**13. Foundation North Grant**

PARS received a grant of \$150,000 from Foundation North. The grant is to be utilised for a volunteer programme to assist with the operations of PARS, and of the sum received, \$50,000 was utilised to balance date (last year \$100,000 was approved, of which \$50,000 was received last year and the balance received this year).

**14. Securities**

Leaseplan – registered security over three motor vehicles.

ASB Bank Limited – registered security over the following properties:  
2/19 Edwin Street, Mount Eden, Auckland  
30 Dillon Crescent, Clover Park, Auckland.

# Independent Auditor's Report



## To the Members of PARS Incorporated

### Opinion

We have audited the accompanying performance report of PARS Incorporated on pages I to 11, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2019, the statement of financial position as at 30 June 2019, the statement of accounting policies and other explanatory information.

#### In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the performance report on pages I to 11 presents fairly, in all material respects:

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the entity information for the year ended 30 June 2019;

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the service performance for the year then ended; and

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the financial position of PARS Incorporated as at 30 June 2019, and its financial performance, and cash flow for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flow, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of PARS Incorporated in accordance with Professional and Ethical Standard I (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, PARS Incorporated.

### Board's Responsibility for the Performance Report

#### The Board is responsible on behalf of the entity for:

- identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- the preparation and fair presentation of the performance report which comprises:

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the entity information;

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the statement of service performance; and

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the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends 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 Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 performance report.

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

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

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Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

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Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

### Other Matter

The Performance Report for the year ended 30 June 2018 was audited by another auditor whose report dated 13 September 2018 expressed an unqualified opinion on that report.

**Lennie & Associates**  
Auckland  
12 September 2019

Touch my heart. Taste my pain.  
Smell my fear. Hear my voice.  
See my potential. I want to escape  
this void and carve my own path.

We are here.  
Guides and enablers. The weavers.  
We will nourish your soul, replenish  
your kete and walk with you.

My destiny awaits.  
With you by my side I embrace it.  
Your belief inspires me.  
There is a spring in my step.  
I am light of heart.  
I will succeed.

Kia ringa mai koe ki taku ngākau,  
Kia waha mai koe ki taku mamae,  
Kia ihu mai koe ki taku wehi,  
Kia taringa mai koe ki taku reo,  
Kia karu mai koe ki taku pitomata,  
Kei te pīrangī ahau kia puta i tēnei  
korekore, ka whakairo ai i tōku ake ara.

Kei konei mātou,  
Ngā kaiāwhina, me ngā kaitautoko,  
Ngā kairaranga,  
Mā mātou ō koutou wairua e whāngai, ā koutou  
kete e whakakī, ka hīkoi tahi ai me koutou.

E tāria ana taku anamata,  
A koe i taku taha, e rarawhitia nei e au,  
E whakaaweawetia ana ahau e tō  
whakapono,  
E toitoi ana taku hīkoi,  
E māmā ana taku ngākau,  
Ē, ka angitu ahau.

**PARS Incorporated**

PO Box 108-104  
Symonds Street  
Auckland 1150

Unitec, Building 8 & 9, Gate 1  
79 Carrington Rd  
Mt Albert 1025

Phone +64 9 630 0862  
Email [info@pars.co.nz](mailto:info@pars.co.nz)

Charities Services Number  
CC32737



[pars.co.nz](http://pars.co.nz)