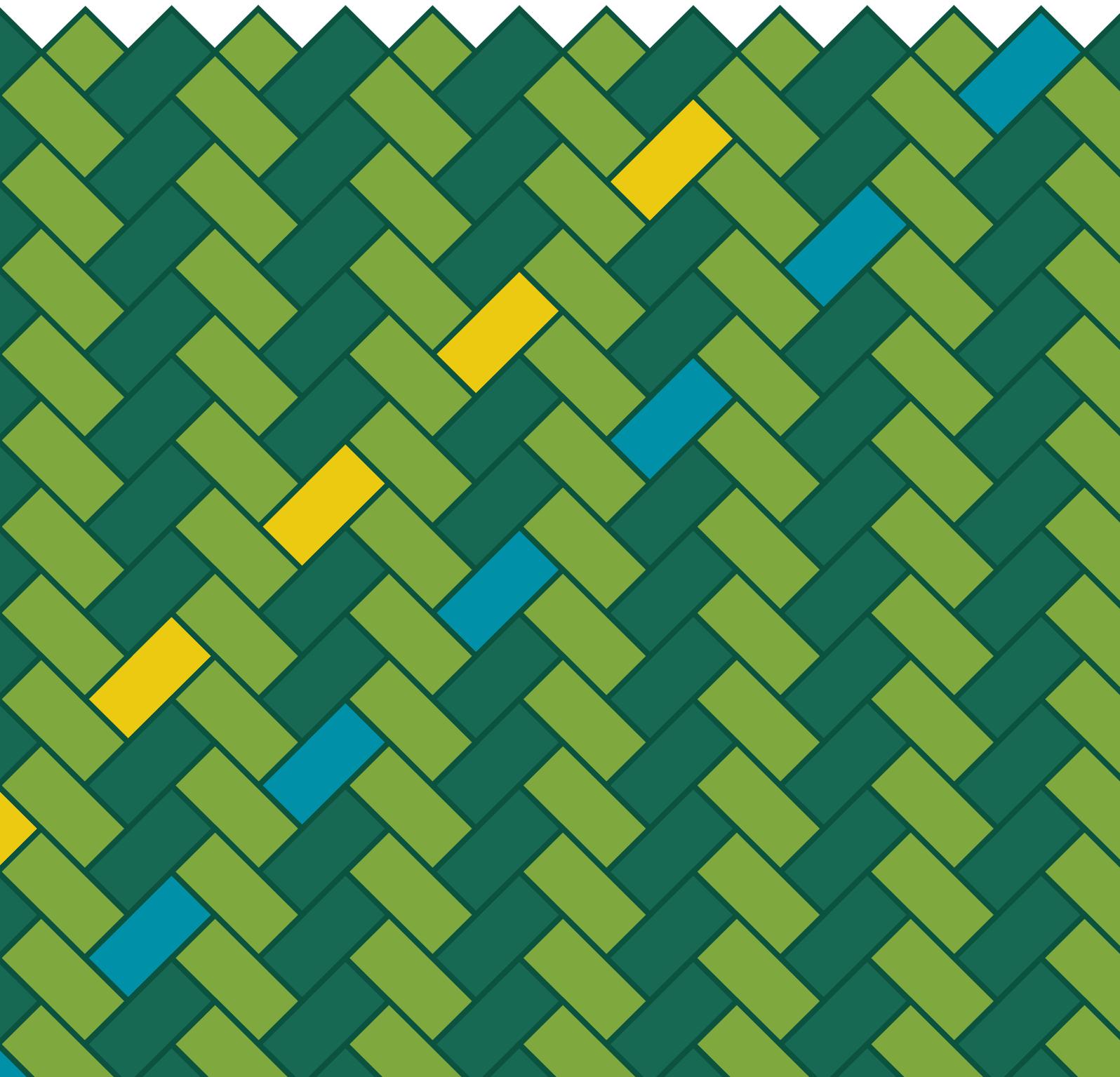


# Annual Report 2018

**PARS**

PEOPLE  
AT  
RISK  
SOLUTIONS



**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 tangata whai i te oranga me ā rātou whānau e noho pani ana i te ao hurihuri nei. Kei ā koutou te take! Otia, kia manawanui, kia māia, kia kaha ra.**

**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.**

## Contents

Kaupapa	2
PARS at a glance	3
Chairperson's Update	4
Board Members	6
CEO Update	7
Section 501, The Documentary	11
Stories	12
Service Delivery	15
Volunteer Services	18
Our People	21
Financial Statements	23



# Kaupapa

**Our philosophy, principles, practice, knowledge and structures are based on Kaupapa Māori, which we express through our values of manaakitanga, whakapapa, wairuatanga and rangatiratanga.**

Our model of care is holistic and focuses on the mental, social, emotional and spiritual dimensions of individuals, within the context of their whānau.

We use the principles of social justice to eliminate inequity, promote and celebrate diversity, provide equal opportunities and empower individuals and whānau.

Our behaviour is characterised by respect, empathy, genuineness, understanding, care, warmth, aroha, tenderness, kindness, honesty, courage, self-awareness, humour, imagination, spirituality and generosity.

## Purpose

**To create a society in which all individuals can achieve their potential.**

Our aim is to build a society of inclusiveness, unity and fairness where everyone is treasured, treated with dignity and empowered to realise their potential.

## Vision

**Freedom through growth**

## The outcomes for our women and men

Greater self-esteem, pride and self-reliance – the foundation on which everything else is built

Access to appropriate services – alcohol & drug and mental health, employment, education, training and counselling

Enhanced capability and competencies – skills which lead to independence and accountability

Reconnected with family and culture – nurtures identity and belonging

Contribute to the greater good – a better parent and partner, a valued employee

# PARS at a glance

**We are a charitable organisation that has been operating for more than 100 years.**

We are overseen by a board that is made up of iwi, community and representatives of the NZ Council of Churches, including Anglican, Catholic, Presbyterian, Hebrew, Baptist and Society of Friends (Quakers).

Currently we have 26 staff and more than 47 volunteers.

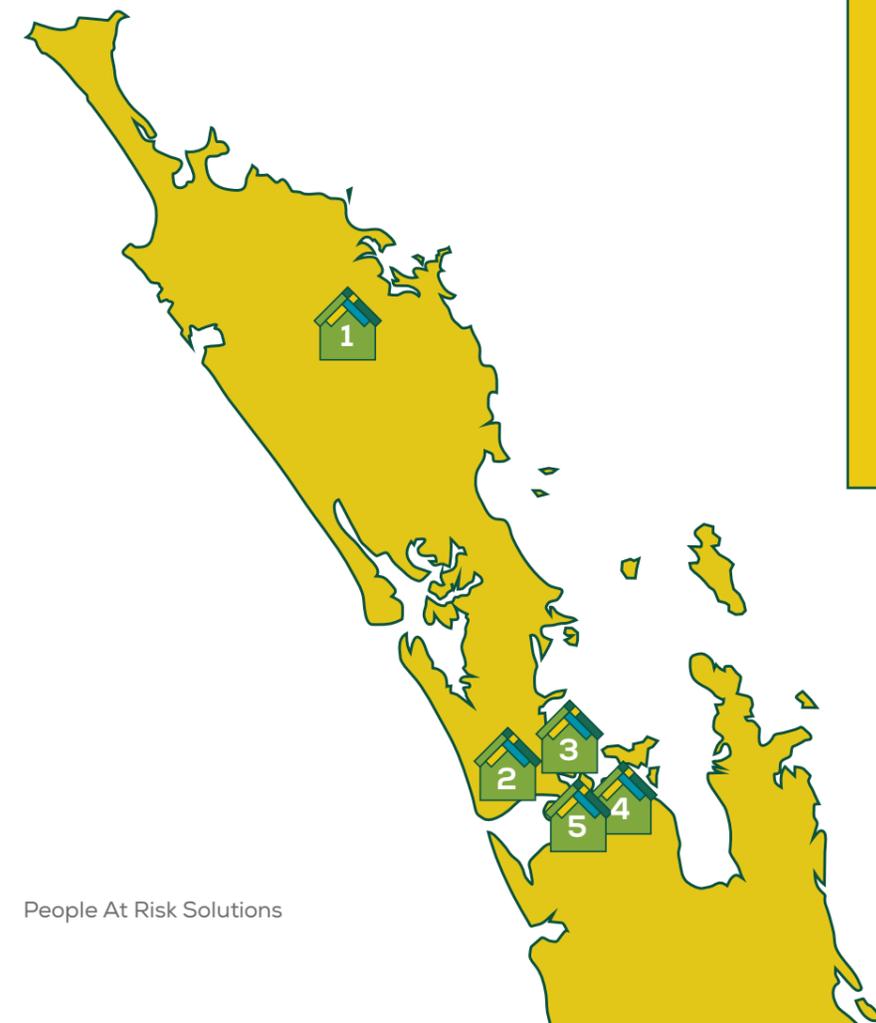
The majority of our funding comes from a Department of Corrections' contract. We also receive funding from other government agencies, subscriptions, donations and grants.

Our catchment area extends South of the Bombays to Cape Reinga and incorporates Mt Eden Corrections Facility (MECF), Auckland Prison (Paremoremo), Auckland South Corrections Facility, Auckland Region Women's Correction Facility and Northland Region Corrections Facility.

Our office is based in Mt Eden, Central Auckland.

We own one home and operate four homes in total that are run by house managers. We also lease/rent studios and one-bedroom apartments across the Auckland region.

We have MSD Level 2 accreditation, are an approved HNZ CGH provider and have passed an initial assessment with MBIE to apply for CHP accreditation.



- Delivering services to five prisons in our region
1. Northland Region Corrections Facility
  2. Auckland Prison (Paremoremo)
  3. Mt Eden Corrections Facility (MECF)
  4. Auckland South Corrections Facility
  5. Auckland Region Women's Correction Facility

# Chairperson's Update

The PARS board is blessed again this year with the contribution of business knowledge and expertise, operational leadership experience and a passion for positive outcomes for the people and communities we serve.

Kia ora koutou

### Sponsorship from Janet Fisher Trust

I would like to acknowledge our Board Member and Hebrew Representative Janet Hepi (Fisher) who has served as a volunteer for PARS for over 35 years. In August 2017, the Janet Fisher Trust sponsored a visit for CEO Tui Ah Loo to join Janet in undertaking a course at the Delancey Centre in San Francisco. PARS Communications Manager Tracey Mouat was also sponsored to attend the course and write a report on the findings.

The Delancey Centre has been operating for over 40 years and offers a self-sustaining programme where residents with a journey through addiction and the justice system learn three marketable skills for employment by working in their own trade industries. The knowledge gained from the visit will help PARS to engage our communities to support our people through enterprises and employment.

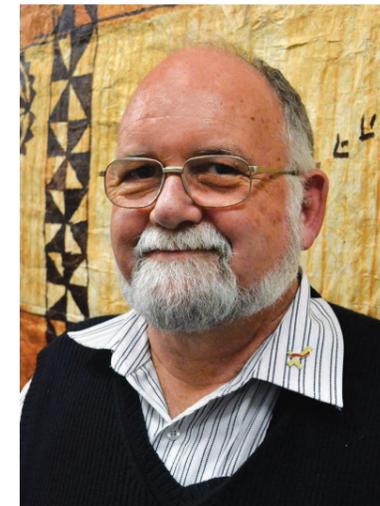
### Board member changes

In the 2018 year our Deputy Chairperson and Anglican Representative Rev. Suzanne Green stepped down and I wish to extend grateful thanks to her for her loyal service and for travelling from the North each month for our Board meeting. We welcomed Liz Caughey as our new Anglican Representative. Liz has a strong interest in social justice, founded and was CEO of a charitable trust to reduce youth offending, and is passionate about justice reform.

We also welcomed back Hurimoana Dennis after a period of leave from the Board. Hurimoana brings valuable expertise from a long career in the New Zealand Police and is the Chairman of Te Puea Marae in South Auckland which is leading a community response to homelessness in South Auckland.

It was also a great pleasure to welcome Rev. Amiria Te Whiu in the role of Northland Community Representative, a vital area of growth for PARS. Amiria is an ordained minister and her background in prison chaplaincy provides a wealth of experience to guide the challenges of reintegration.

I also acknowledge the loyal contribution of our existing board members John Gordon, Nick Dangerfield and Ken Kerehoma who have also contributed greatly to PARS as volunteers in their community throughout the year. I thank Tui Ah Loo for her ongoing service as Board Secretary and her Executive Assistant Soi Vehikite for her service to the Board in the past year.



### Accommodation challenges

Together we have navigated PARS through ongoing challenges in the sector particularly with accommodation supply and the complexity of placing offenders safely in communities of hope and purpose. The Board approved the building of the Wharekai to extend the space at the property owned by PARS in South Auckland which was completed just prior to Christmas. Board Member John Gordon and PARS Pae Arahi Akuhata Rangī joined PARS staff and residents for the blessing of the soil to commence the project. I was delighted to hear that the space is now providing greater opportunity for volunteers to support the men in our care at this home.

### Acknowledgements

We continue to be inspired by the commitment and drive that Tui Ah Loo brings as Chief Executive. In addition to leading out major expansion with new properties developed in Auckland and Northland for PARS this year, Tui has responded to every challenge faced this year around resourcing and community response with thought leadership, resilience and innovation. The increase in philanthropic funding this year to support volunteer services and the new strategic partnerships formed for PARS are a testament to Tui's relationship skills and tenacity to achieve the outcomes we want to see for our people.

The volunteer services for PARS launched this year offer a fantastic opportunity for more of our community to partner with PARS to make a real difference in the lives of the people we support. My work in prison chaplaincy has shown me the benefit volunteer mentors can have on giving people the confidence to forge a new pathway after prison.

My final comment is for the PARS staff who show such determination and dedication for the work they do. Every single one of the 768 people who have been supported this year have been provided services and support that have made a difference in their lives after prison or deportation. We appreciate the loyalty of the long-serving staff and we warmly welcome and thank those staff who have joined PARS this year for choosing this organisation and our people to contribute your skills to. It is a great pleasure to see the way in which you work so compassionately with our people and their whānau to help them have a better future today.

Deacon David Randall  
Chair of the Board

# 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 Kahungungu and Rongowhakaata

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 Update

The 2018 financial year can quite simply be described as one of rapid response and rapid expansion. PARS responded to increased demand across every service and in turn scaled up services to meet that demand.

The key to such rapid expansion, in a time of continued pressure on housing in particular, has been to work collaboratively and cohesively with our strategic partners. We have supported 768 people who have come through the doors of PARS this year. Each client has been welcomed with empathy, expertise, experience and enthusiasm to build their new pathway, in order to participate as active members of their communities.

**Strategic partnerships**

PARS work in a collaborative way with multiple local, regional and national partners across New Zealand. Our partnerships enable us to deliver a wide range of services to whānau than we otherwise could do on our own. Our partnerships also help us to maintain our relevance and allow us to contribute to macro strategy and policy.

Together with strategic partners Te Ira, Turuki Health Care and Kahui Tu Kaha, and funder Foundation North we are working towards transformational outcomes for our people to live in wellbeing with their whānau. I look forward to the opportunities these partnerships bring in the coming year.



**Te Ira pathway**

Through our strategic partnership with Te Ira, PARS is trialling a much-needed service for at risk rangatahi under 25 years of age who are impacted by the justice system, through an “Early Sustainable Release” pilot in Mt Eden prison. Its point of difference is the use of Manawaroa, a new Māori approach to building rangatahi and whānau resilience that was designed between 2016 – 2018 by Shea Pita & Associates. Manawaroa draws upon universal and kaupapa Māori research into, and insights from whānau and practitioners about, resilience and Māori culture. Manawaroa is a living model and it is expected to develop over time.

The team has been increased from three to five members and is actively supporting these young people with intensive wrap-around support, alcohol and drug addiction services and cultural identity reclamation, affirmation and validation workshops and support. With over 100 young people seeking support in the last year it has been critical to have increased capacity and capability in this specialised service.

One of those young people was 19-year-old Xavier. Xavier’s Mum called PARS for support when Xavier was released from prison. Xavier bravely shared his story with Mike McRoberts on TV3’s The Hui programme in November. Xavier showed us how the power of specialist support via PARS and its partner organisations made an impact.

Xavier and his whānau are now focused on generational change to move out of disadvantage into wellbeing. I acknowledge and thank Xavier and all our clients this year who shared their story in order to help others get the support they need, including Mark and Josh who shared their journey in the documentary Section 501. Do read the special feature on page 11.



## Summary

Increased demand for services across the board, e.g. AOD interventions up 115%; prison visits up 48%

The number of deportees from Australia escalated from 140 to 294

Section 501 was an important documentary, that drew attention to the issues faced by those returning and received positive media attention

Our strategic partnerships are providing significant benefits for our people and are a powerful model for social service delivery

Continuing attention to increasing capacity and capability, e.g. more accommodation, further accreditation, staff development

Generous grant received from Foundation North for community mentoring programme – this was an important development

The quality and dedication of our staff is exemplified by Vivi Lee who celebrated 35 years' service at PARS

### Deportees from Australia

This year also saw a significant increase in the support we provided to returning citizens deported to New Zealand under the Section 501 legislation in Australia. In 2017 140 people were supported by PARS who have been subject to deportation. This year we supported 295 returning citizens, a 110% increase from the previous year.

The Department of Corrections responded to this need with an additional funding and renewed this contract for a further year. The PARS team have achieved an outstanding 74.5% success rate in supporting our deportees from our accommodation services into their own sustainable accommodation. At a time when accommodation supply in Auckland is still critical, this is a positive outcome. This success rate is attributed to the valuable community networks that the PARS team has grown but also the resilience and agility of our staff to drive these outcomes for our clients.

### Increased demand for accommodation

Our accommodation services were again stretched to capacity across Emergency and Supported Accommodation services. We brought eight new beds online this year to meet increased demand. This year we established two new supported living properties in Northland and an additional one in Auckland bringing the total to four. We built an extension on one of our homes in South Auckland in the form of a Wharekai that is a social space for our people to come together and share food, korero and be as one as a whānau living in a therapeutic environment.

Our therapeutic model of care in South Auckland achieved a 92% success rate for successful transition to sustainable accommodation. I acknowledge the work of our house leaders that provide the caring environment that many of our people report they have not received for many years. The foundations and whānau values our people experience in our PARS homes give them the support they need to move forward to independence.

### Media attention

With the new coalition government coming into office in 2017, the spotlight is on its agenda for justice reform. There is significant media interest in issues relating to prisoner and deportee reintegration. In early 2018, there was significant media pressure on services and support for high-risk offenders on parole. At the same time there was positive coverage including an interview with the New York Times on our role in supporting New Zealand citizens deported from Australia.

While media relations were well managed, there was some operational impact through disruption to our supported accommodation properties in Northland.

### Resources and assessment

The pressure on PARS resources was significant at this time and brought to light the ongoing challenge of supporting safe re-entry into the community when the community says "not in my back yard."

Wellbeing is a strong focus for PARS and every client is assessed in relation to their current health needs. With an estimated 92% of people in prison having a diagnosable mental health or addiction disorder in their lifetime it is essential we meet the needs of our clients on release. Through our strategic collaboration with Turuki Health Care we are able to continue to provide alcohol and drug addiction support services for a further two years.



### Foundation North Grant

A personal highlight for me in the past year was the granting of funding for our community-mentoring programme from Foundation North. This has enabled PARS to re-establish its volunteer services programme and to date we have had 217 enquiries to volunteer in various roles for PARS.

The mentoring programme is flexible and pathway orientated to each client's interest and purpose. I was delighted to hear about two wonderful 'Aunties' who are mentoring some of our clients in our supported living home in budgeting, cooking and healthy living. The hope and confidence this builds in our clients around something so simple can be the stepping-stone to more positive outcomes, such as looking for employment.



### Increasing capability

Over the year we have built capability with additional properties in our portfolio, achieved new accreditations as a Level 2 provider for the Ministry of Social Development and increased the PARS team from 14 to 26. PARS through strategic partner Kāhui Tū Kaha was successful in securing a sub-contract to deliver a new and innovative pilot programme called 'Creating Positive Pathways' through the Ministry of Social Development and Department of Corrections.

Together the two organisations bring a wealth of experience and leadership to innovate in the area of homelessness with people who have served prison sentences or have come in contact with the criminal justice system.

PARS is poised for more expansion and diversification of its services to support our people and their whānau in the coming year. The volunteer services programme will be seeking further partners to come on board with PARS to make a deeper impact for our people and our communities.

### Acknowledgements

My sincere thanks to our staff whose loyalty and commitment is outstanding. A special acknowledgement to our Kahurangi Vivi Lee who celebrated a milestone of 35 years' service to PARS this year. The resilience of our team in times of challenge is an inspiration to the people we support.

To the Board of PARS who volunteer their time and expertise, thank you for your ongoing support and wise counsel.

I am very grateful for the generosity of our volunteers, who give of their time freely and for the relationships we have with the many community groups and service providers who contribute to the social, cultural and economic outcomes for our clients.

I would also like to acknowledge and thank the PARS societies throughout New Zealand, who continue to entrust us with the administration of the National Child Travel Fund.

Finally, I acknowledge the people we support, thank you for trusting PARS to support and guide your pathway forward.

Nau to rourou, naku te rourou, Ka ora te iwi!

**Tui Ah Loo**  
Chief Executive Officer



## SECTION 501

In Section 501, we follow the journey of Josh and Mark who were deported from Australia in 2017 after a period of imprisonment and time spent in a detention centre. Both men are parents to children they have had to leave behind in Australia and struggle with addiction and mental health issues. Despite all these challenges, there is hope for a new life in a place they don't yet call home. We see the role PARS plays in their lives as they seek to gain hope and acceptance in their new community and start to imagine a future with a new sense of identity and belonging.

Section 501 was funded by NZ on Air and Māori Television. It was produced by Notable Pictures and directed by Prisca Bouchet and Nick Mayow of Loom Films.



## Section 501 The Documentary

**PARS is often referred to as the first sign of hope by New Zealand citizens who find themselves in Auckland following deportation; many of whom have not lived in New Zealand since childhood and have no networks of support here.**

Leaving behind family and trying to start a new life with very few resources puts our people in a crisis underpinned by the stigma of deportation and the isolation of being somewhere they don't call home.

The role of PARS in providing that first sense of hope they can survive here was brought to life in the production of the documentary Section 501 over the past year.

### Section 501 launch

PARS celebrated the launch of Section 501 before it went to air in September 2018 with a special event in Auckland co-hosted by valued partner Foundation North. This was attended by key stakeholders including Lynette Cave, Deputy Regional Commissioner, Department of Corrections and Mike Clement, Deputy National Commissioner, New Zealand Police who both acknowledged the work of PARS in supporting people at risk after deportation not only under contract but going the extra mile to harness support for deportees in our wider communities.

### Acknowledgements

The CEO acknowledged all those who made Section 501 possible, but in particular Josh and Mark and the team at PARS for being willing to share the journey from crisis to victory. In Section 501 we travelled the lows and the highs with Mark and Josh as they struggled with missing their families, found homes, secured jobs, developed a caring network of support and gained a new sense of identity as a citizen of Aotearoa.

Section 501 is a taonga for PARS that helps educate our communities about the challenges our people face when coming back to a place they don't call home. We witness the human potential we can harness to contribute to Aotearoa by supporting our returning citizens through providing hope, understanding, tolerance and belonging.

# Stories

**He waka eke noa**

A canoe which we are all in with no exception

**Ki te kahore he whakakitenga ka ngaro te iwi.**

Without foresight or vision the people will be lost.

The following stories of our people take us on a journey – a journey from despair and frustration, separation from whānau and communities of purpose, future and hope, to a journey of reconnection, identity, re-establishment and hope.

We hear the voice of their lived experience and this enables us to start having courageous conversations in our communities around changing the narrative of the ‘silent sentence’ – the sentence of stigma, judgment and bias faced by prisoners, released prisoners and deportees.

Their stories are a taonga for us to share, to engender understanding and acceptance from community in order to build a more inclusive society.

The year ahead will see us invest in an integrated marketing plan which will involve playing a broader communication role, including conveying the lived experience of our people to audiences. The power of these stories will inform and impact the viewers’ lives.

**PARS influence**

92% of our clients successfully transitioned through our therapeutic model to their own sustainable accommodation.

**There are some statistics that make us shed tears.**

90% of our clients experience health and substance abuse problems.

**There are not too many organisations in New Zealand that have been around for 100 years whose sole focus has been on supporting prisoners and their whānau.**

Does that mean we are doing something right? Yes, but it also means that as a society we are doing a lot wrong.

**Most organisations would be more than happy if demand for their service increased year by year.**

Not us. We want our clients to be living and contributing successfully in the community.

**We want you to join our mission.**

Our clients have lost hope and feel isolated. Many feel the odds are stacked against them. They need to feel included and empowered and supported to achieve their potential.

**Our clients don’t need our pity or sympathy.**

Empathy, yes. Support for sure. But more than anything they need to be acknowledged and accepted.

**Kaupapa Māori doesn’t mean Māori only.**

We are committed to making change in Aotearoa through an unrelenting pursuit of changing the over-representation of Māori in the justice system by catalysing change through collaboration, innovation and delivering what matters most. We all know the statistics, and the reasons for those are complex. Kaupapa Māori embraces all cultures to create a more inclusive society.



**Our clients face multiple challenges as they reintegrate into our communities. The majority will need support for mental health and addiction disorders, will be in financial crisis and often homeless. Lower literacy and numeracy levels will make everyday tasks difficult.**



**Josh**

**Age** 38

**Iwi** Ngāi Te Rangī

“I won’t go back to old ways, on the hard days at work, I think about those that have supported me.”

Josh moved to Australia from New Zealand when he was seven years old. He was often confused for another nationality living in Australia. Very few people identified him as Māori correctly.

Josh came into the justice system in Australia as a result of offending underpinned by addiction.

Challenges aside, Josh has always had a desire to work and a good work ethic when he is keeping well. On arrival in New Zealand Josh was determined to work as soon as possible and with the support of PARS was successful in attaining a job in construction where he was encouraged to stay on track

Josh’s greatest motivation is his 12-year-old son who is still in Australia. He wants to be able to bring him to New Zealand for a life where he is connected to his identity and show him the ‘new’ Dad.

He has used work as a way to divert from these feelings of anxiety and depression about being away from his son, his Mum and his friends in Australia.

He also refers back to the values he has learned through doing the DoW\* programme (Tikanga) that PARS, Corrections and his employer supported.

\*Dynamics of Whanaungatanga

**They are frequently disconnected from whānau, hapu and iwi and a network of support.**

**Some have been the victims of serious crime, have a history of state intervention in their childhood and have whānau in the justice system. These all affect their ability to walk with confidence in their community.**

**Despite all of this, our clients show incredible resilience to overcome adversity. They need a vision of hope, a sense of belonging and the opportunity to reconnect with community.**

**Here are some of their stories.**



## Mark

Age 39

Mark and his sister were born in the South Island and adopted by a family who lived in Hamilton where Mark grew up for the first eight years of his life.

As a teenager, Mark began to 'push the boundaries' and was in a serious car accident with two of his friends. While in ICU Mark was administered high doses of morphine to alleviate the pain, as a consequence he became severely addicted to the medication.

Mark was sentenced to six years imprisonment for crimes underpinned by addiction. Once released, Mark was immediately deported to New Zealand where he hadn't lived since being a child.

Through the help of PARS, he was able to get an interview with an employer that was supportive about his transition back to work. It was the sense of support from PARS that helped give Mark the confidence to undertake the interview and go forward to feel a sense of achievement in getting the job.



## Tama

Age 23

Iwi Nga Puhi

"It feels like a family here. I feel safe. I do not know where I would be without support of Ma and Pa helping me and listening to me."

My Nan took me as a baby to look after me. At age 11 I went to a different school in Kaikohe. I was introduced to drugs. I started getting into dumb stuff, stealing stuff.

I first went inside age 15, I was put in the youth unit at Waikeria Prison. I was sent there for two years and went from the youth unit to the adult prison.

When I was about 16 my Nan died. I never got to say goodbye properly. I lost my world. I was at Waikeria Prison when I found out.

I have been locked up for about 8 or 9 years all up. I didn't have much support in prison. There were the cuzzies in there.

When I was released I came to this PARS house in South Auckland. I had nothing, and they provided me with bedding and some clothes. They welcomed me like family.

Things were going okay for a while, then one day I took off my ankle bracelet while at the shops, so I could go up North and see my whānau and not be found. I was arrested and returned to custody for breaking my release conditions. When I came out again, PARS were there for me.

# Service Delivery

Our core services are delivered under a contract we have with the Department of Corrections.

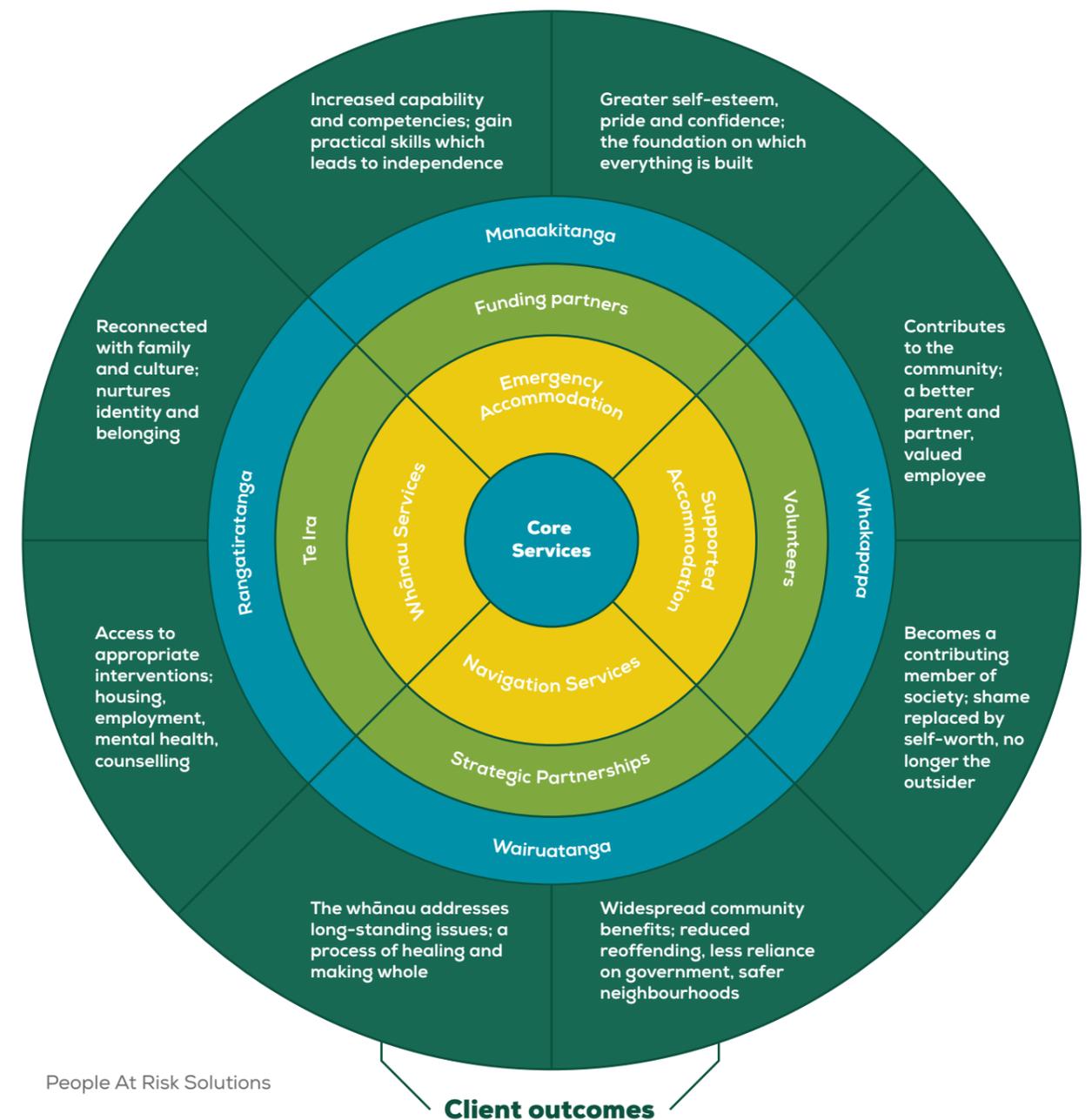
This involves providing a range of support services to people leaving prison and living in the community in New Zealand and to deportees returning from Australia.

We also partner with other agencies to address whānau, mental health and addiction issues.

In addition, we have a comprehensive volunteer programme that provides mentoring and practical support.

We work closely with Te Ira and Turuki Health Care to provide whānau-based interventions.

## Service Delivery Matrix

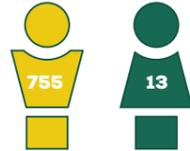


## Demographic Information

### Number of Clients

768

### Gender

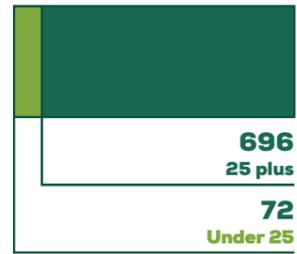


### Ethnicity



Maori European  
Pasifika Other

### Youth / Rangatahi



## Mental Health and Addiction Support

### AOD intervention sessions



More than 90% of prisoners have experienced mental health and substance abuse issues.

over  
**90%**

## Whanau Services

### Whānau transported to visit their loved ones in prison



### Children who visited their parent or whanau member in prison



## Accommodation Services

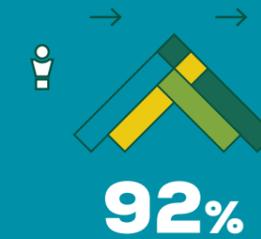
### Supported



Clients who entered the supported accommodation model



### Therapeutic Model



Clients who successfully transitioned to their own sustainable accommodation from PARS therapeutic model of care in South Auckland

### Emergency



Clients who were supported in emergency accommodation services



## Sustainable

### Supported Service



### Deportees



## Deportees

### Clients supported that were returning citizens deported back to Aotearoa since 2015



Note: A lack of availability of safe affordable housing for PARS' clients severely impacted this outcome.

# Volunteer Services

Ki te kotahi te kakaho ka whati, Ki te kapuia e kore e whati  
 Alone we can be broken. Standing together, we are invincible

The selfless work of our volunteers and the generous support of Foundation North has enabled us to re-launch our community mentoring programme.

The programme is coordinated by Lois Naera who came to PARS with a wealth of experience from working with whānau mauhere in South Auckland.

In the first half of 2018 Lois took 93 enquiries for volunteers and recruited 30 men and women. Lois is supported by her husband Hori, who also works as a PARS navigator, to provide the training, cultural guidance and support our volunteers' need to have a rewarding volunteering experience. Volunteer roles include:

- Driving whānau to prison visits
- Assisting the staff with administrative support
- Mentoring the men to provide valuable guidance and life skills



Volunteer Service Enquiries

## Volunteer

### Siilvie

Hola! My name is Siilvie and I am from Brazil.

I migrated to New Zealand and decided I would like to contribute to the community that has welcomed us so I decided to become a volunteer. I also wanted to use my time while my children are at school in a productive way and to meet new people.

When I made contact with PARS I felt a warm connection straight away. I have been helping with office work and I can see how busy the team are and that it is good for them to have volunteers to help with some of the tasks so they can focus on helping the people in need.

I have found it very interesting to be at PARS and see the way they work with people who need a lot of help. I think it is a very valuable service and when I think about how it would be for some people if they did not have PARS it makes me think of Brazil where it's not as safe as New Zealand. Volunteering for PARS has been the greatest thing I have done since coming to live here and I just wish that I had found PARS before now.



## Xavier

Age 19

Iwi Ngapuhi



I was brought up by my Mum and my Aunty. I come from the North. I liked primary school and I liked science. I liked learning about things and being outside playing.

In my teen years I started to go off the rails a bit. Just doing stupid stuff and getting into alcohol and drugs. I also did some good stuff. I went and completed my NCEA and I have done some training for the building industry.

My Dad wasn't around for me and I didn't really have that solid male role model. My Dad went to jail when I was young. When I was on remand in Mt Eden Prison he was there too, it was the first time I had seen him in years. He carved me a taonga which I wear now to keep me safe.

My younger brother went to jail before me, he is 18 now. This was my first time in prison. I had been in a crime involving a stolen car. I was safe because people knew who my father was.

I am lucky that my Mum was living down in Auckland and was able to visit me in prison. Once I went back to court I was able to go home to her place and do the rest of my sentence in the community. My Mum contacted PARS to get me help when I got out of prison.

When I came to PARS, I met Mark who specialised in working with young people like myself through the Te Ira service.

Mark helped me work on a pathway to the future. He helped me sort out my strengths, things to aim for. He hooked me up with some mentoring from a builder and rugby league player. I spent the day on the building site at the PARS house getting to use some of my skills and gain some ideas about work.

I have been doing gardening for my community service. I want to be an awesome landscape designer.

### One year on

Xavier was recalled to prison for a short time but is now living back in the North with his older brother who has agreed to take him on and guide him. Xavier is on track with his community service hours and is drug-free. His Mum is praying for him.

**"I see myself as a sunflower, starting out as a seed and growing really tall."**

Xavier being interviewed by Mike McRoberts for TV3's, The Hui.





Ehara taku toa, he takitahi,  
he toa takitini

My success should not be  
bestowed onto me alone, as  
it was not individual success  
but success of a collective

We are all members of  
the one whānau. We  
are indivisible. We are  
inseparable. We are bound  
to each other. Our purpose  
is to serve others with  
respect, empathy and  
genuineness.

## Our People



35 years of service to  
whānau mauhere

### Vivi Lee

**Vivi is our kahurangi. A vessel of experience, compassion and leadership, cloaked in wisdom and mana.**

"I came to PARS after my own journey through the justice system. I was fortunate to have good support and advocacy. I am forever grateful to a man called Bill Young who must have seen something in me as he supported me to get my first role at PARS. It could be best described as 'Girl Friday'."

Vivi is known for breaking down barriers every day to get things done. Her practical nature coupled with vast knowledge of whānau, hapu and iwi, and the wisdom that brings, is passed on to every person she meets in her work.

"I have always been systematic, some say pedantic, so I was pretty good at dotting the i's and crossing the t's."

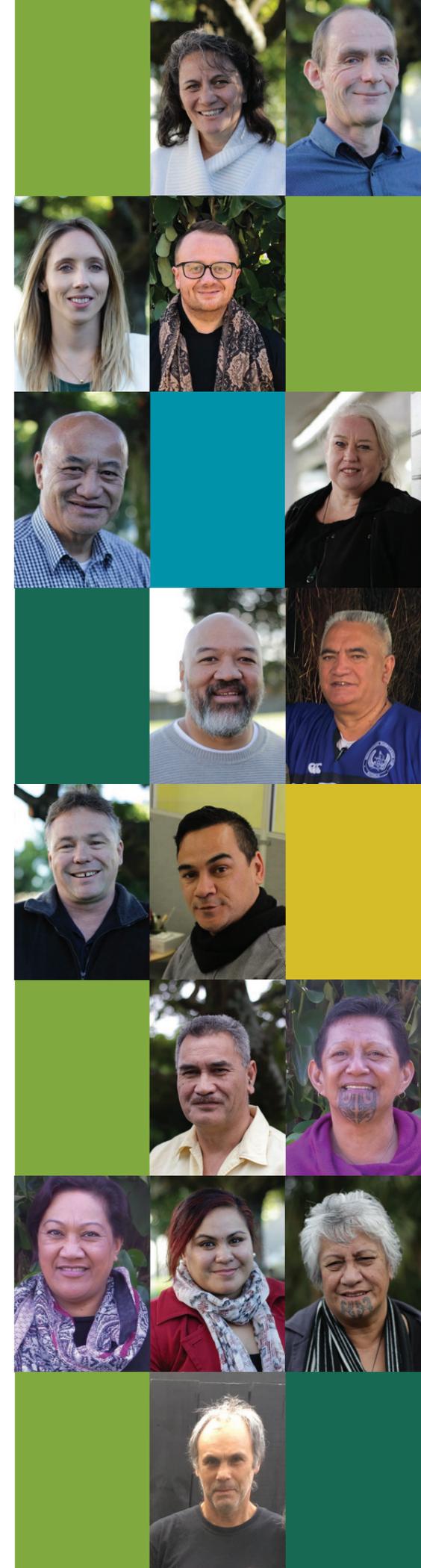
There is not a prison Vivi has not walked the halls of. The comment has been made that 'they roll out the red carpet when Vivi goes into the prison'.

"I have at one time worked with four whānau members in the same prison together. Today I am seeing the grandchildren and great-grandchildren of the men I supported 35 years ago. I know the background of their grandparents who were in state care and their struggle to gain a sense of identity."

When reflecting on what has changed over the years in our prison system, Vivi observes some things seem to have gotten more complicated. "In the 1980s there was no issue with a person with a background of lived experience of prison volunteering their time to help others."

Vivi is no longer the 'Girl Friday' but she works as our lead assessor. She has seen us grow from a small room on Khyber Pass Road with one typewriter and a donation box for the tea and coffee to our current offices. And while the team has grown from two to 26, Vivi is still walking the halls of our prisons.

"Keeping busy in my mahi gives me purpose and helps me through life's challenges. I only have to look at the challenges our people in our prisons face today, and I know there is more to do to help them get support like PARS provides."



# Financial Statements

For the Year Ended 30th June 2018

Entity Information	24
Statement of Service Performance	25
Statement of Financial Performance	26
Statement of Financial Position	27
Approval of Performance Report	28
Statement of Cash Flow	29
Statement of Accounting Policies	30
Notes to the Financial Statements	31
Independent Auditor's Report	34

# Entity Information

<b>Legal Name of Entity</b>	PARS Incorporated
<b>Type of Entity and Legal Basis</b>	Incorporated Society and Registered Charity
<b>Registration Number</b>	CC32737

## Entity's Purpose or Mission

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

## Operational Structure

Our operations are managed by a team of twenty five paid employees, and volunteers.

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

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

- Grants from Foundation North and the Department of Corrections
- Contract with the Ministry of Health
- Donations

## 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

The entity has volunteers that help run the operations of the society.

## Contact Details

<b>Physical Address</b>	2/19 Edwin Street, Mount Eden, Auckland
<b>Postal Address</b>	P O Box 108-104 Symonds Street, Auckland 1150
<b>Email</b>	info@pars.co.nz
<b>Website</b>	www.pars.co.nz



# Statement of Service Performance

For the Year Ended 30 June 2018

## Outcome to be achieved

Empowered people through a transformative process of reconciliation, readjustment and redevelopment contributing as members of their whānau, community and New Zealand society.

Output	2018	2017
Supported domestic released prisoners	446	452
Supported deportees upon immediate return to NZ	294	140
Assisted into suitable approved supported accommodation	110	88
Assisted into suitable approved emergency/transitional accommodation	167	138
Assisted into suitable approved sustainable/long-term accommodation	315	334
Navigated to manage household family/whānau financial commitments	480	315
Navigated to maintain spiritual/personal & cultural wellbeing	292	72
Navigated to connect to pro-social family/whānau & community support	312	182
Navigated to address income-related needs & improved employment resilience	185	160
Provided a 'welcome pack' and basic needs met	138	28
Supported into employment	38	18
Children funded to visit a parent in prison	667	429
Transported whānau of prisoners to visit	177	116
Consultation/liaison contacts under alcohol & drug service	69	61
First face-to-face assessment under alcohol & drug service	55	49
One-on-one alcohol & drug counselling sessions	396	184
Navigated to mental health and alcohol & drug service	36	13
Navigated to other services	63	11

This statement is to be read in conjunction with the Notes to Performance Report.



# Statement of Financial Performance

For the Year Ended 30 June 2018

	Note	2018	2017
<b>Revenue</b>			
Revenue from providing services		1,864,670	1,647,191
Subscriptions, fees and other revenue from members		139	52
Donations, fundraising and other similar revenue		74,631	75,082
Foundation North Grant	13	50,000	-
Interest, dividends and other investment revenue		5,551	7,733
Rent received		300,857	276,637
Other revenue		37,558	50,849
<b>Total Revenue</b>		<b>2,333,407</b>	<b>2,057,544</b>
<b>Expenses</b>			
Expenses related to public fundraising		32,212	19,936
Volunteer and employee-related costs		1,093,288	973,319
Costs related to providing services		563,563	544,871
Grant and donations made		69,371	40,932
Rent accommodation for clients		244,650	233,904
Depreciation	1	81,119	61,469
Interest expenses		29,668	25,966
<b>Total Expenses</b>		<b>2,113,871</b>	<b>1,900,397</b>
<b>Surplus / (Deficit) for the Year</b>		<b>219,536</b>	<b>157,147</b>
<b>Other Comprehensive Revenue and Expenses</b>			
Revaluation of land and buildings	1	477,200	-
Hawke's Bay joint venture funds		46,986	-
<b>Total Comprehensive Revenue and Expenses</b>		<b>524,186</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expenses for the year</b>		<b>743,722</b>	<b>157,147</b>

This statement is to be read in conjunction with the Notes to Performance Report.



# Statement of Financial Position

As at 30 June 2018

	Note	2018	2017
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	2	376,968	270,909
Debtors and prepayments	3	205,804	213,805
<b>Total Current Assets</b>		<b>582,772</b>	<b>484,714</b>
<b>Non Current Assets</b>			
Property, plant and equipment	1	3,908,203	3,289,877
<b>Total Non-Current Assets</b>		<b>3,908,203</b>	<b>3,289,877</b>
<b>Total Assets</b>		<b>4,490,975</b>	<b>3,774,591</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	150,777	109,069
Employee costs payable	5	122,821	102,266
Unused donations and grants with conditions		-	21,000
Commercial loan	6	133,946	201
Hawke's Bay Joint Venture Funds	8	-	46,986
<b>Total Current Liabilities</b>		<b>407,543</b>	<b>279,522</b>
<b>Non-Current Liabilities</b>			
Mortgage	7	430,000	585,356
<b>Total Non-Current Liabilities</b>		<b>430,000</b>	<b>585,356</b>
<b>Total Liabilities</b>		<b>837,543</b>	<b>864,878</b>
<b>Net Assets</b>		<b>3,653,432</b>	<b>2,909,713</b>
<b>Accumulated Funds</b>			
Asset revaluation reserve		1,927,200	1,450,000
Current year earnings		266,521	157,148
Accumulated surpluses or (deficits)		1,459,711	1,302,563
<b>Total Accumulated Funds</b>		<b>3,653,432</b>	<b>2,909,711</b>

This statement is to be read in conjunction with the Notes to Performance Report.



# Approval of Performance Report

For the Year Ended 30 June 2018

The Board Members are pleased to present the approved Performance Report including the historical financial statements of PARS Incorporated for year ended 30 June 2018.

Approved

  
Deputy Chairperson

13/9/2018  
Date

  
Treasurer

13/9/18  
Date



# Statement of Cash Flow

For the Year Ended 30 June 2018

	Note	2018	2017
<b>Cash Flow from Operating Activities</b>			
<b>Cash Receipts</b>			
Receipts from providing services		2,185,121	2,006,778
Donations, fundraising and other similar receipts		9,588	13,082
Bonds from rent security deposits		64,117	50,898
Grants for specific purpose		112,000	62,000
Interest and dividends		5,551	7,785
Bad debt settlement		12,285	-
		<b>2,388,662</b>	<b>2,140,543</b>
<b>Cash Payments</b>			
Payments to suppliers and employees		1,881,168	1,730,670
Donations or grants paid		69,371	40,932
Payments of interest		29,668	25,960
Payment of tenancy bonds		58,538	33,000
		<b>2,038,745</b>	<b>1,830,562</b>
<b>Net Cash Flow from Operating Activities</b>		<b>349,916</b>	<b>309,981</b>
<b>Cash Flow from Investing and Financing Activities</b>			
<b>Cash Receipts</b>			
Proceeds from loans borrowed from other parties		580,000	997,800
		<b>580,000</b>	<b>997,800</b>
<b>Cash Payments</b>			
Repayment of loans borrowed from other parties		601,611	419,444
Payments to acquire property plant and equipment		222,246	1,093,653
		<b>823,857</b>	<b>1,513,097</b>
<b>Net Cash Flow from Financing Activities</b>		<b>(243,857)</b>	<b>(515,297)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>106,059</b>	<b>(205,316)</b>
<b>Cash Balances</b>			
Cash and cash equivalents at the beginning of period		270,908	476,224
Cash and cash equivalents at the end of period		376,967	270,908
<b>Net change in cash for period</b>		<b>106,059</b>	<b>(205,316)</b>

This statement is to be read in conjunction with the Notes to Performance Report.



# Statement of Accounting Policies

For the Year Ended 30th June 2018

## Basis of Preparation

PARS Incorporated has elected to apply Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), PBE SFR-A (NFP), on the basis that it does not have public accountability and total annual expenses have not been greater than \$2 million for longer than the current year and the previous year. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

## Goods & Services Tax (GST)

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

## Income Tax

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

## Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flow comprise cash balances and bank balances.

## Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

## Property, Plant & Equipment

Even though the organisation does not pay tax 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.

These notes should be read in conjunction with the Performance Report.



# Notes to the Financial Statements

For the Year Ended 30 June 2018

## 1. Property plant and equipment

	2018				2017		
	Opening Bk Value	Additions / Valuation	Depre- ciation	Book Value	Cost / Valuation	Acc depn	Bk Value
	\$	\$	\$	\$	\$	\$	\$
Land & Buildings	3,097,800	477,200	-	3,575,000	3,097,800	-	3,097,800
Building Renovations	58,948	112,332	13,606	157,675	250,734	191,787	58,948
Furniture & Fittings	38,410	42,892	14,283	67,018	168,697	130,287	38,410
Motor Vehicles	52,019	33,990	28,340	57,669	442,985	390,966	52,019
Office Equipment	42,700	33,032	24,890	50,841	257,697	214,997	42,700
<b>Total</b>	<b>3,289,877</b>	<b>699,446</b>	<b>81,119</b>	<b>3,908,203</b>	<b>4,217,913</b>	<b>928,037</b>	<b>3,289,877</b>

## Property Valuation

The Land & Building at 2/19 Edwin Street, Mt Eden and 30 Dillon Crescent, Clover Park have been revalued by \$477,200 based on the current capital value of the Auckland Council Rate Assessment dated 1 July 2017.

Property Valuation	2/19 Edwin Street Mount Eden, Auckland	30 Dillon Crescent Clover Park, Auckland
Current Rateable Value	2,875,000	700,000
Book Value	2,100,000	997,800
<b>Increase / (Decrease)</b>	<b>775,000</b>	<b>(297,800)</b>

## 2. Bank accounts and cash

	2018	2017
PARS general account	26,070	25,435
PARS imprest cheque account	17	494
Savings on call	350,881	244,980
	<b>376,968</b>	<b>270,909</b>

## 3. Debtors and prepayments

	2018	2017
Accounts receivable	184,196	162,537
Accrued income	3,814	29,000
Prepayments	619	2,733
Bonds paid to landlords	17,175	19,535
	<b>205,804</b>	<b>213,805</b>

These notes should be read in conjunction with the Performance Report.



#### 4. Creditors and accrued expenses

	2018	2017
Accounts payable	63,758	52,807
Accrued expenses	20,567	6,902
Rent received in advance from clients	12,719	4,107
ASB credit cards	6,177	917
Bonds received from clients' rent	47,556	44,336
	<b>150,777</b>	<b>109,069</b>

#### 5. Employee costs payable

	2018	2017
PAYE	23,411	18,557
Provision for annual leave	79,417	68,386
Salaries and ACC accrued	19,993	15,323
	<b>122,821</b>	<b>102,266</b>

#### 6. Commercial Loan

The organisation took a one year loan to a value of \$150,000 at a fixed interest rate of 5.75%. The loan is due on 26 October 2018. The loan balance is \$133,946 at balance date.

#### 7. Non-Current Liabilities

	2018	2017
Mortgage	430,000	585,556

The organisation took a 10 year mortgage of a value of \$430,000. The interest rate is a one year fixed rate of 4.45%. Then the mortgage passes to a variable rate in October 2018.

#### 8. Hawke's Bay Joint Venture Funds

PARS entered into a joint venture with Hawke's Bay PARS to provide supported accommodation. Hawke's Bay PARS ran into financial difficulties and stopped operating and was unable to provide the financial information required under the joint venture agreement.

Hawke's Bay PARS registered under the Companies Office as "The Prisoners Aid and Rehabilitation Society of Hawke's Bay District Incorporated" ceased to operate around 2010 and was struck off from the Companies Office register in 2014.

PARS Incorporated made a provision in 2011 for an expected liability with Hawke's Bay PARS. This year this provision has been reversed. It is probable that an outflow of resources will not be required to settle any upcoming liability.

#### 9. Commitments and Contingencies

In July 2018 the society entered into a three year hire purchase agreement to a value of \$172,391 for the purchase of eight motor vehicles. The annual interest rate is 8.95%.

At balance date the society has made a commitment to provide building renovations to one of the Auckland properties to a value of \$150,000 and architect fees of \$50,000.

Last year there were commitments of \$247,000 - to renovate a property in Auckland and one in Whangarei.

These notes should be read in conjunction with the Performance Report.



#### 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 board members is Te Ira's chief executive officer. The value of PARS interest in Te Ira is unchanged from the previous year and is nil (last year nil).

PARS also provided managerial services to Te Ira and received \$39,375 of income for this service.

There were also payments made to Maaimoa Catering for catering and other odd jobs and payments made to 2E & M Holdings for repairs and maintenance. These two organisations are owned and managed by employees or employees' relatives. Payments to these organisation were at the expected commercial value.

Last year there were no related party transactions.

#### 11. Events After the Balance Date

There are no events after the balance date.

#### 12. Society Objectives

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

#### 13. Foundation North Grant

The Society has been approved a grant of \$100,000 from Foundation North. However only \$50,000 of this grant was received during this financial year. There is an expectation that \$50,000 will be received in the next financial year.

These notes should be read in conjunction with the Performance Report.



# Independent Auditor's Report



## To the Members of PARS Incorporated

### Opinion

We have audited the accompanying performance report of PARS Incorporated on pages 1 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 2018, the statement of financial position as at 30 June 2018, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 1 to 11 presents fairly, in all material respects:
  - the entity information for the year ended 30 June 2018 ;
  - the service performance for the year then ended; and
  - the financial position of PARS Incorporated as at 30 June 2018, and its financial performance, and cash flows 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 flows, 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 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### Restriction on Responsibility

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

### Council's Responsibility for the Performance Report

The Council are responsible on behalf of the entity for determining that the Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, for:

- a) 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;
- b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - 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
- c) for such internal control as the Council determine 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 Council are 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 Council 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 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:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Council 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.
- 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.
- 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.

We communicate with the Council 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.

Chatfield & Co  
Auckland

13 September 2018



**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.**

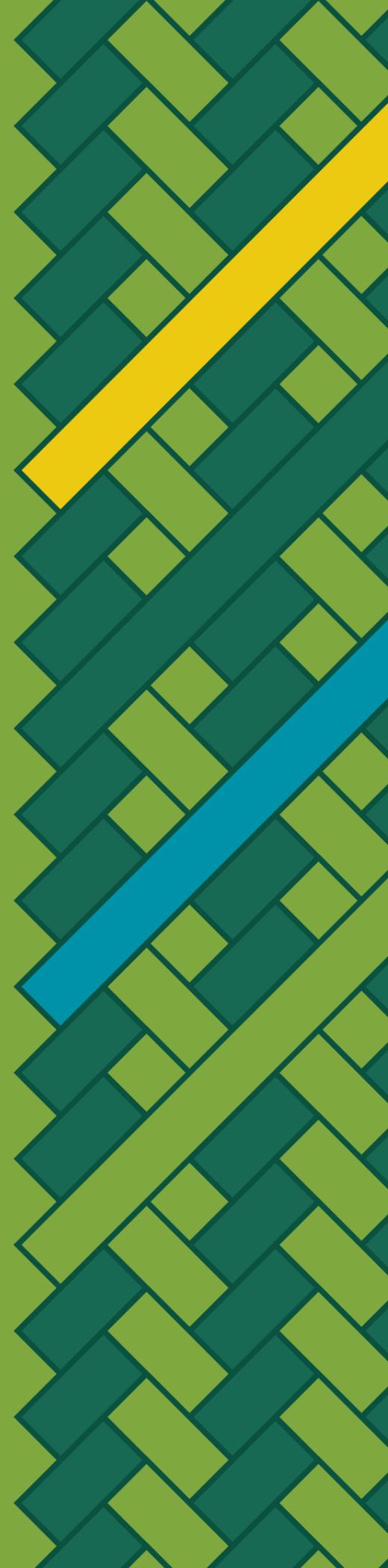
**We are here.  
Guides and enablers. The weavers.  
We will nourish your soul, replenish  
your kete and walk with you.**

**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 pirangi 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.**



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