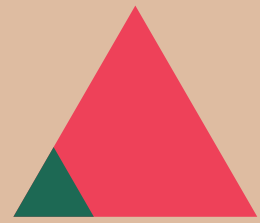
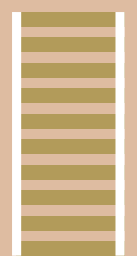
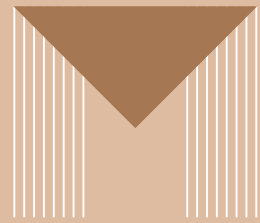
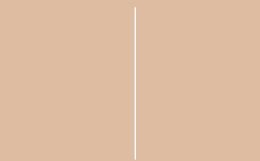


**stand**  
Children's Services Tū Māia Whānau  
A world strong with children

**Annual Report  
2019 – 20**

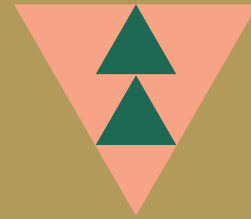
**Stand  
Tu Māia**





**Māku anō e hanga tōku nei whare  
Ko ngā poupou he māhoe, he patatē  
Ko te tāhūhū he hīnau  
Me whakatupu ki te hua o te rengarenga  
Me whakapakari ki te hua o te kawariki**

**Let me build my house;  
our foundation and backbone made  
from the humble woods of the forest,  
but robust enough to withstand  
and sustain all things**



# Menu

- 05— Services provided
- 06— Satisfaction ratings
  - 08— Key statistics
  - 09— What matters
  - 10— Our supporters
  - 12— Auditor's report
- 14— Financial statements
- 18— Notes to the financial statements



In the 2019–20 year Stand Tū Māia provided  
9 essential services

Services  
provided

## Family Therapy

Services to **279** children and their families – Midland, Central and Christchurch regions only.

## Intensive Family Wraparound

Services to **2084** children and their families – nationwide.

## Therapeutic Care and Education

Services to **1114** children and their families – nationwide.

## Social Worker and Youth Worker in Schools

Programmes to **422** children and their families – Northern, East Coast and Christchurch regions only.

## Social Worker and Youth Worker in Schools

Programmes for **548** children – Northern, East Coast and Christchurch regions only.

## Strengthening Families

Support services to **174** families – Midland region only.

## Strengthening Families

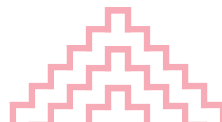
Case management services to **44** families – Midland region only.

## Intensive Case Management

Case management services to **42** families – Midland region only.

## Family Support

And education services to **50** families – East Coast only.



**Satisfaction Ratings with services provided and outcomes**

100%	Family/whānau/caregivers satisfaction ratings for the Family Therapy Service	90%	Family/whānau/caregivers satisfaction ratings for the Kidzacool Service
98%	The percentage highly satisfied	94%	Child satisfaction ratings for the Kidzacool Service
97%	Child satisfaction ratings for the Family Therapy service	100%	Client satisfaction ratings for the Social Worker and Youth Worker in Schools services
100%	School satisfaction ratings for the Family Therapy service	<b>Results—</b>	
100%	The percentage highly satisfied	95%	Children accessing the Therapeutic Care and Education service showed improvement measured by the Strengths and Difficulties Questionnaire — Trauma Treatment
100%	Referral agent satisfaction ratings for the Family Therapy service	93%	Children accessing the Family Therapy Service showed improvement measured by the Strengths and Difficulties Questionnaire
100%	The percentage highly satisfied	98%	Families accessing Family Therapy Service showed improvement in Family Functioning measured by the McMaster Family Assessment Device
100%	Family/whānau/caregiver satisfaction ratings for the Intensive Family Wraparound service	94%	Children accessing Intensive Family Wraparound services showed improvement measured by the Strengths and Difficulties Questionnaire
97%	The percentage highly satisfied	84%	Children accessing Social Worker and Youth Worker in Schools services showed improvement measured by the Strengths and Difficulties Questionnaire
98%	Child satisfaction ratings for the Intensive Family Wraparound service		
98%	School satisfaction ratings for the Intensive Family Wraparound service		
84%	The percentage highly satisfied		
100%	Referral agent satisfaction ratings for the Intensive Family Wraparound Service		
92%	The percentage highly satisfied		
99%	Child satisfaction ratings for the Therapeutic Care and Education Service		



**Nāu i whatu te kākahu,  
he tāniko tāku**

**You wove the cloak,  
mine is the border**

**As Pou Māia we stand together to help  
protect, guide and develop every child's  
unique potential and to transform their  
lived experience.**



At the time of referral Stand Tū Māia receives information from referral agents. This information is used to show the risk exposure at the time of referral that is known and helps prioritise access

Key Statistics

### Of the referrals received in the 2019–20 year

**69%**

Children were assessed as medium to high risk

**82%**

Children had difficulty with self-regulation

**60%**

Children were exhibiting alienation and rebelliousness

**63%**

Children were displaying anti-social behaviour and hyperactivity

**60%**

Children were diagnosed with chronic health, mental health or developmental disabilities

**41%**

Children were diagnosed with a physical health condition

**33%**

Children were diagnosed with a mental health disorder

**17%**

Had a developmental disability

**39%**

Children have two or more chronic health, mental health or developmental disabilities

**58%**

Were known to Oranga Tamariki

**43%**

From single home families

**58%**

Parents are on low wage or a benefit

**35%**

Parents struggling with socio-economic disadvantage

**59%**

Families live in communities where there are poor housing conditions, neighbourhood crime and violence, a lack of attachment and social and cultural discrimination

**33%**

Parents have low education achievement

**54%**

Parents were having relationship problems or had a family history of abuse

**50%**

Families had experienced recent traumatic events

**71%**

Parents were experiencing difficulties with discipline

**42%**

Children were failing at school

**45%**

Children were experiencing peer rejection and bullying at school

**48%**

Children's schools were having difficulties managing the children's behaviour

**51%**

Children were Maori

**43%**

Children were NZ European

**4%**

Children come from Pacific cultures

**2%**

Children from other cultures including Indian, South-East Asian, Asian and other European

**67.5%**

Children were male

**32%**

Children were female

**0.5%**

Children were gender diverse or gender unknown (only recent referral data collection)

**2%**

Children were 0-3 years old

**18%**

Children were 4-7 years old

**40%**

Children were 8-10 years old

**27%**

Children were 11-12 years old

**13%**

Children were 13-17







We must protect to make sure everyone grows straight and tall.

What matters

## Ko au tētahi Pou Māia nō Tū Māia

Our organisational structure, that names our roles and titles, was proposed and endorsed by our Poutokomanawa (Kaumātua). They expressed the names needed to reflect certain themes. The titles were to be interpretive te reo Māori names, not Māori translations of English role titles. The names had to reflect critical attributes of kōtahitanga or unity, a oneness and a collective of action. The names had to be enabling. The names were not to be hierarchical and were to have visions of aspiration and inspiration and not to disempower people. The names were to avoid heightened detail that would be narrowly defining and disabling. It was critical that the names reflected a connection, a grounding. The names were to be about having purpose.

The Poutokomanawa (Kaumātua) supported the use of Pou, but proposed adding strength, commitment and confidence to this name. This is how we created Pou Māia as our organisational title that every person in Stand Tū Māia can claim.

**There is a story of a seed that grows in to a sapling but it has been trampled upon. These saplings are called, māhuri. The sapling will grow but it grows crooked, it doesn't break, it doesn't die, it grows but it grows along the ground, bent. We must protect to make sure everyone grows straight and tall.**

By standing together, side by side, shoulder to shoulder we can grow straight and strong, we can be protected and give protection. This is the intent of the house of Tū Māia that is built of Pou Māia. We are resilient, dedicated, and assured pillars that make the house. A house cannot exist without pillars as its structure. As an organisation we have chosen the metaphor of the whare (house).

**This provides a framework of cultural responsiveness and richness.**

The iconic metaphor of the whare provides a structure to practice in culturally respectful ways. From a pillar, from the metaphor of a whare and then the standing together of the Pou Māia to build a strong house, the Whare of Tū Māia evolves.

**The house symbolizes standing together, in unity and collectivity.**

Our attendance to treaty redress is knowing how to ensure we have resources to sustain ongoing wellbeing, this is tiakanga, and that we in turn preserve those resources to sustain us, which is tāmatatia.

**We define treaty redress as the act of restoring and preserving, tāmatatia and tiakanga.**

These two words go further to build our tūāpapa or strong foundation. Our work is grounded to this land and sea, whenua and moana, therefore we say our work has kaupapa. When kaupapa is collectively layered it becomes your strong foundation or tūāpapa. It is our tūāpapa to achieve treaty redress through tāmatatia and tiakanga.

Stand Tū Māia chooses to model to families' opportunities of hope and enlightenment, to be better and to be stronger. We help families to know and feel something different and to fulfil the dreams the ancestors had for them.

This is the restoration and preservation work of Stand Tū Māia. This work is Tāmatatia and Tiakanga.

Stand  
Tu Māia  
Annual  
Report

### CHAMPIONS CLUB

Blacks Fasteners, Christchurch  
Crafty Critters, Johnsonville  
E.B. Milton Trust  
Fonterra Milk in Schools  
Friday Patchwork Friends, Wellington  
Glenelg Children's Health Camp  
Charitable Trust  
Potatoes NZ Charitable Trust  
The Howick and Districts Masonic  
Charitable Trust  
Turners & Growers

### SUPPORTERS CLUB

Airbiz  
ALSCO NZ, Scott Bason  
AUT Dental Oral Health Daniel  
Fernandez and Theresa Coleman  
Colin Rice, Kāpiti  
Drs Alex and Scott Williams  
Freemasons Charity  
Glennis Bason, Auckland  
Howick Pakuranga Fire Brigade  
Inner Wheel Club of Pakuranga  
and Howick  
Jenny Glasgow, Otaki  
Karen Dalton, Auckland  
Kidscan  
Kidscan, Auckland  
Lions Club of Kapiti - Pakeke Inc.  
Lodge Howick 314  
Lodge Wairoa 55  
Lotteries Grant Board  
Michelle Braid, Auckland  
Otago Community Trust  
Probus Club of Howick  
Roger O'Neill, Kāpiti  
Rotary Club Circus Quirkus  
Rotary Club of Howick  
Sherryn Cressey, Howick  
The Men's Shed, Pakuranga  
The Pakuranga Lodge 416, Auckland  
Variety the Children's Charity

### FRIENDS


103 The Store, Roxburgh  
Akuhata Family, Otaki  
Alan Fogerty, Christchurch  
Awarua Whanau Services, Invercargill  
Barry Lennon, Christchurch  
BeatBox Studios, Christchurch  
Bill Milne, Bike Repairs  
Breast Cancer Foundation - Rotorua  
Brian Reid, Christchurch  
Buried Village - Rotorua  
Carol Hart  
Catherine McNally, Half Moon Bay  
Central Lakes Trust  
Child Cancer Foundation and Canteen,  
Dunedin  
Christine Tate, Eastern Beach  
Comfort Socks, Levin  
Community Trust of Southland  
Cromwell Branch Rural Women  
New Zealand  
Cutlers Property Management, Dunedin  
Dave Robinson, Q-Plumbing Services  
Debbie Cobby and Maxine Parker, Give  
a Kid a Blanket, Rotorua  
Dell Johnson and Family  
Dharma Trust  
Donna Clark & Peter Harland  
Engco, Christchurch  
Glenyss Hamlin, Kapiti Coast

Hanmer Springs, Hot Pools and Spa  
Highland Park Pharmacy, Auckland  
Highland Pharmacy, Roxburgh  
Highlands Scaffolding, Alexandra  
Howick Combined Probus  
Howick Trefoil Guild  
Hugs All Round Quilters, Christchurch  
Irena Giles  
Isabella Macfarlane  
J & T Rutter  
Jackie Divers  
Jan Emery  
Jenny Whiting, Rotorua  
Jo Blyth, Tony Ward NZ Posta and  
Health Group Stamps  
Kapiti Arts and Crafts, Paraparamu  
Kapiti Red Cross  
Kathy and Mike Hayes Christchurch  
Katrina Swarbrick Howick  
Kawerau Hot Pools  
Kay and Doug Humby  
KCA Kiwi Community Assistance,  
Wellington  
Kiwanis Club, Christchurch  
Kiwanis Club, Papatoetoe  
Kiwanis Clubs of the Auckland District  
Knit in Public Botany/Howick  
Lakes DHB  
Lester Family, Temuka  
Lex Barnes, Christchurch



Stand  
supporters

Life Education Trust, Auckland  
Lisa King Christchurch  
Look Good Feel Better  
Louise McKenzie, Alexandra  
Love Family, Christchurch  
Mairehau Riding Centre, Christchurch  
Makoha Resthome, Rotorua  
Marilyn Bakker and Wally Rice  
Mitre 10, Beckenham, Christchurch  
Monty the Dog  
MOTAT  
New World, Ilam, Christchurch  
Ngati Raukawa Ki Te Tonga (Kaumātua)  
Ocean View Rest Home  
OfficeMax School Supplies, Dunedin  
Ohinetahi Gardens, Christchurch  
Orana Wildlife Park, Christchurch  
Otago Principals Association  
Ōtaki College  
Ōtaki Primary School  
Otaki Womens Craft Group  
Owhata Surgery, Rotorua  
Paper Tree, Christchurch  
Paradise Ice Skating, Avondale  
Paraparaumu Beach School  
Parawai Lions, Waikanae  
Pat and Judy Dunick  
Pat and Tania Hakaraia Lawnmowing  
services, Ōtaki  
Pompallier College



Pukekaraka Catholic Church  
(Pa Priripi Taylor)  
Rata Foundation, Canterbury  
Rawiri Rikihana  
(Ngāti Kapumanawawhiti)  
Redwoods – Bupa – Resthome  
Robbs Garage, Roxburgh  
Rotary Club of Dunedin  
Rotary Club of Half Moon Bay  
Rotary Club, Mount Victoria  
Roxburgh Area School  
Roxburgh Community Board  
Roxburgh Fire Brigade  
Roxburgh Lions Club  
Roxburgh Supervalue  
Roxburgh Thrift Shop  
RYLA Auckland  
Salvation Army, Howick  
Sarah Collins  
Scouts, Christchurch  
Sheryl and Mike Percy, Christchurch  
Smiths Mitre 10, Christchurch  
St James Theatre, Gore  
St Johns Opportunity Shop, Howick  
St Johns, Ōtaki  
St Peter Chanel Primary School  
Stark Brothers, Christchurch  
Te Ao Huri Iwi Management, Alexandra  
Te Arawa Whanau Ora

Te Atiawa Ki Whakarongotai  
(Kaumātua)  
Te Ngae Pharmacy, Rotorua  
Te Puia, Rotorua  
Te Rau Aroha Marae, Bluff  
Te Roopu Awhina, Alexandra  
Te Runanga o Ngai Tahu Ki Otakau  
Te Wānanga o Raukawa  
The Kids Foundation, Wellington  
The Rock Shop, KBB Music, Christchurch  
The Warehouse, Barrington  
Tony George and Family  
Tove Jensen  
Tremaine Real Estate Limited, Rotorua  
Uruuruwhenua Health, Central Otago  
Walt Abel, Christchurch  
Wellington Central Country  
Women's Institute  
Wellington City Library  
Welsh Family, Roxburgh  
Whiti Te Rā Junior Sports Club,  
(Kelly Anne Ngatai)  
Willowbank Wildlife Reserve,  
Christchurch  
Wirihana Kiriona and Kevin Henry,  
Master Carvers, Ōtaki  
Women's Community Group, Otaki  
Zonta Club of East Auckland



## Independent auditor's report to the Trustees Stand Children's Services – Tu Maia Whānau

### Report on the audit of the financial statements

#### OPINION

We have audited the financial statements of Stand Children's Services – Tu Maia Whānau ("Stand Tu Maia") on pages 14 to 30, which comprise the statement of financial position of Stand Tu Maia as at 30 June 2020, and the statement of financial performance, statement of other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended of Stand Tu Maia, and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, the financial statements on pages 14 to 30 present fairly, in all material respects, the financial position of Stand Tu Maia as at 30 June 2020 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

This report is made solely to Stand Tu Maia's Trustees as a body. Our audit has been undertaken so that we might state to Stand Tu Maia's Trustees those matters we are required to state to them in an

auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Stand Tu Maia and Stand Tu Maia's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of Stand Tu Maia in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interest in, Stand Tu Maia. Partners and employees of our firm may deal with Stand Tu Maia on normal terms within the ordinary course of trading activities of the business of Stand Tu Maia. We have no other relationship with, or interest in, Stand Tu Maia.

#### INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT

Those charged with governance are responsible for the Annual Report, which includes information other than the financial statements and auditor's report which is expected to be made available to us after the date of the auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and, if uncorrected, to take appropriate action to bring the matter to the attention of users for whom our auditor's report was prepared.

#### THOSE CHARGED WITH GOVERNANCE RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

Those charged with Governance are responsible, on behalf of the entity, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.


In preparing the financial statements, those charged with governance are responsible for assessing on behalf of the entity Stand Tu Maia'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 those charged with governance either intend to liquidate Stand Tu Maia or cease operations, or have no realistic alternative but to do so.

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (New Zealand) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board website: [www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/](http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/). This description forms part of our auditor's report.

*Ernst & Young*

Wellington  
30 September 2020

## Statement of Financial Performance

for the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
<b>Revenue</b>			
<b>Revenue from non-exchange transactions</b>			
Main contract with Oranga Tamariki – Ministry for Children	6	15,199	14,633
Other contracts	6	7,276	6,588
Other Operating Income	15	934	1,203
Other income		236	362
<b>Revenue from exchange transactions</b>			
Interest		388	410
<b>Total Revenue</b>		<b>24,033</b>	<b>23,196</b>
Less Expenses	5	23,098	22,962
<b>Net Surplus before Non-Operating Income</b>		<b>935</b>	<b>234</b>
<b>Non-Operating Income</b>	15	-	949
<b>Net Surplus</b>		<b>935</b>	<b>1,183</b>

## Statement of Other Comprehensive Revenue and Expense

for the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
<b>Net Surplus for year</b>		<b>935</b>	<b>1,183</b>
<b>Other Comprehensive Income</b>			
Revaluation (Loss) on Land and Buildings	7	-	(4,588)
Building impairment		(4,000)	-
<b>Other Comprehensive Income/(Expense) for the year</b>		<b>(4,000)</b>	<b>(4,588)</b>
<b>Other Comprehensive Income/(Expense) for the year</b>		<b>(3,065)</b>	<b>(3,405)</b>

## Statement of Changes in Equity

for the year ended 30 June 2020

Notes	Retained Earnings \$000	Revaluation Reserve \$000	Total \$000
<b>At 1 July 2019</b>	<b>24,605</b>	<b>35,344</b>	<b>59,949</b>
Net surplus	935	-	935
Other comprehensive income/ (expense)	-	(4,000)	(4,000)
<b>Total comprehensive income/ (expense)</b>	<b>935</b>	<b>(4,000)</b>	<b>(3,065)</b>
<b>At 30 June 2020</b>	<b>25,540</b>	<b>31,344</b>	<b>56,884</b>
<b>At 1 July 2018</b>	<b>23,422</b>	<b>39,932</b>	<b>63,354</b>
Net surplus	1,183	-	1,183
Other comprehensive income/ (expense)	-	(4,588)	(4,588)
<b>Total comprehensive income/ (expense)</b>	<b>1,183</b>	<b>(4,588)</b>	<b>(3,405)</b>
<b>At 30 June 2019</b>	<b>24,605</b>	<b>35,344</b>	<b>59,949</b>

## Statement of Financial Position

for the year ended 30 June 2020

Notes	2020 \$000	2019 \$000
<b>Current Assets</b>		
Cash and Cash Equivalents	8	8,247
Receivables from exchange transactions		135
Receivables from non-exchange transactions		-
Prepayments		153
Non-current asset classified as held for sale	16	3,061
<b>Total Current Assets</b>	<b>11,596</b>	<b>7,378</b>
<b>Non Current Assets</b>		
Financial assets at fair value through surplus or deficit		2
Property, Plant and Equipment	9a	48,202
Intangible Assets		9
<b>Total Non Current Assets</b>	<b>48,213</b>	<b>55,237</b>
<b>Total Assets</b>	<b>59,809</b>	<b>62,615</b>
<b>Less Current Liabilities</b>		
Employee Entitlements		2,024
Payables		836
GST payable		65
<b>Total Current Liabilities</b>	<b>2,925</b>	<b>2,666</b>
<b>Net Assets</b>	<b>56,884</b>	<b>59,949</b>

## Statement of Financial Position (continued)

for the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
<b>Equity:</b>			
Revaluation Reserves	7	31,344	35,344
Retained Earnings		25,540	24,605
<b>Total Equity</b>		<b>56,884</b>	<b>59,949</b>

For and on behalf of the Board of Trustees who authorised the issue of these financial statements on 30 September 2020.

**Chairman**

**Chief Executive**

## Statement of Cash Flows

for the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
<b>Cash Flows from Operating Activities</b>			
<i>Cash was provided from:</i>			
Contract Income		22,537	21,165
Other Income		1,703	1,828
Interest Received		388	410
Restricted Donations		13	264
Net GST Received		88	-
		<b>24,729</b>	<b>23,667</b>
<i>Cash was applied to:</i>			
Payments to Suppliers and Employees		21,560	22,279
Restricted Expenditure		26	76
Net GST Paid		-	108
		<b>21,586</b>	<b>22,463</b>
<b>Net Cash Inflow from Operating Activities</b>		<b>3,143</b>	<b>1,204</b>
<b>Cash Flows from Investing Activities</b>			
<i>Cash was provided from:</i>			
Sale of Property, Plant and Equipment		1	43
		<b>1</b>	<b>43</b>
<i>Cash was applied to:</i>			
Purchase of Property, Plant and Equipment and intangible assets		1,116	180
		<b>1,116</b>	<b>180</b>

The financial statements should be read in conjunction with the accompanying notes.



## Statement of Cash Flows (continued)

for the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
<b>Net Cash Outflow from Investing Activities</b>		<b>(1,115)</b>	<b>(137)</b>
Net Increase in cash held		2,028	1,067
Opening cash brought forward		6,219	5,152
<b>Closing Cash Carried Forward</b>		<b>8,247</b>	<b>6,219</b>

## Notes to the Financial Performance

for the year ended 30 June 2020

### 1. Reporting Entity

The financial statements presented here are for the reporting entity Stand Children's Services Tū Māia Whānau, incorporated under the Charitable Trusts Act 1957.

#### Nature of business

The business of Stand Tū Māia is providing specialist social services including therapeutic care and education. The organisation is structured to provide a nationwide service from seven regions with a National Office in Wellington.

### 2. Summary of Significant Accounting Policies

#### a. Statement of compliance and basis of preparation

##### Statement of compliance

The financial statements are prepared in accordance with generally accepted accounting practice in New Zealand ("NZ GAAP").

The financial statements comply with Public Benefit Entity (PBE) standards.

The financial statements have been prepared in accordance with Tier 2 PBE Standards and disclosure

concessions have been applied. Stand Tū Māia is eligible to report in accordance with Tier 2 PBE Standards because it does not have public accountability and it is not large.

#### Measurement base

The financial statements have been prepared on a historical cost basis, except for land and buildings which have been measured at fair value giving consideration to impairments where appropriate. Both the functional and presentation currency of Stand Tū Māia is New Zealand dollars (\$). All values are rounded to the nearest thousand dollars (\$000) unless otherwise stated. There have been no changes to accounting policies or disclosures during the current reporting period.

#### b. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to Stand Tū Māia and the revenue can be reliably measured, regardless of when the payment is being made.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

The specific recognition criteria described below must also be met before revenue is recognised.

#### Revenue from non-exchange transactions

##### *Restricted Donations and Contract Income*

Revenue from restricted donations and contracts are measured at the fair value of the assets transferred over to Stand Tū Māia at the time of transfer.

To the extent that there is a condition attached that would give rise to a liability to repay the amount, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once Stand Tū Māia has satisfied these conditions.

#### *Other donations and Bequests*

In common with organisations of a similar nature Stand Tū Māia is often the recipient of gratuities provided by way of donation or bequest of monies, goods and services. Such events are inherently unpredictable. Accordingly, it is impractical to record such events in the financial records prior to receipt being acknowledged by Stand Tū Māia. Stand Tū Māia recognises revenue when the cash has been received.

### c. Expenditure

#### Salaries and Wages

Gross salaries and wages payable to Stand Tū Māia employees are recognised as expenses with the deductions from the employees' salaries for board and lodgings separately recognised as revenue.

#### Restricted donations

Restricted donations' expenditure is recognised within the relevant expenditure or property, plant and equipment category that best describes the nature of the expenditure.

**d. Taxation**

No provision for taxation has been made as the Trust is exempt from income taxation under section CB 4 of the Income Tax Act.

**e. Goods and Services Tax**

The financial statements have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable which are recorded in the balance sheet inclusive of GST.

**f. Financial instruments – initial recognition and subsequent measurement**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

**Financial assets****Initial recognition and measurement**

Financial assets are classified, at initial recognition, as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments, available-for-sale financial assets, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through surplus or deficit,

transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that Stand Tū Māia commits to purchase or sell the asset. Stand Tū Māia's financial assets include: cash and cash equivalents, receivables; and financial assets at fair value through surplus or deficits.

**Subsequent measurement**

Stand Tū Māia's significant financial assets are classified as loans and receivables.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest

rate amortisation is included in finance income in the statement of financial performance. The losses arising from impairment are recognised separately in the statement of financial performance. This category generally applies to cash and cash equivalents.

**Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised (i.e. removed from Stand Tū Māia's consolidated statement of financial position) primarily when:

- The rights to receive cash flows from the asset have expired, or
- Stand Tū Māia has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) Stand Tū Māia has transferred substantially all the risks and rewards of the asset, or (b) Stand Tū Māia has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When Stand Tū Māia has transferred its rights to receive cash flows from an asset or has entered into a pass through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, Stand Tū Māia continues to recognise the transferred asset to the extent of Stand Tū Māia's continuing involvement. In that case, Stand Tū Māia also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that Stand Tū Māia has retained.

**Impairment of financial assets**

Stand Tū Māia assesses, at each reporting date, whether there is objective evidence that a financial asset or a group of financial assets is impaired. An impairment exists if one or more events that has occurred since the initial recognition of the asset (an incurred 'loss event') has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include

indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

#### Financial assets carried at amortised cost (loans and receivables)

The amount of any impairment loss identified is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account and the loss is recognised in surplus or deficit. Interest income continues to be accrued on the reduced carrying amount and is accrued using the rate of interest used to discount the future cash flows for the purpose of measuring the

impairment loss. Individual trade receivable balances that are known to be uncollectible are written off when identified, along with associated allowances.

If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a write-off is later recovered, the recovery is credited to the statement of financial performance.

#### Financial liabilities

##### Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of payables, net of directly attributable transaction costs.

Stand Tū Māia's financial liabilities include payables.

#### Subsequent measurement

##### Financial liabilities at amortised cost

This is the category of financial liabilities that is most relevant to Stand Tū Māia. After initial recognition, payables are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process. The effective interest rate amortisation is included in the statement of financial performance.

Payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature they are not discounted.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

##### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the

terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in surplus or deficit.

#### g. Property, plant and equipment

Land and Buildings are measured at fair value based on periodic valuation as performed by external independent valuers, less accumulated depreciation on buildings. Valuations are performed at least triennially, but more periodically where there are indications that the value may have significantly changed since the last valuation.

Plant and equipment and other fixed assets are recorded at historical cost, including costs directly attributable to bringing the asset to its working condition, less any accumulated depreciation and any accumulated impairment losses. Such costs include the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred. All other repairs and maintenance are recognised in profit or loss as incurred.

### Revaluations of land and buildings

Any revaluation increment is credited to the asset revaluation reserve included in equity, except to the extent that it reverses a revaluation decrement for the same class of assets previously recognised in profit or loss, in which case the increment is recognised in profit or loss.

Any revaluation decrement, or impairment, is recognised in profit or loss, except to the extent that it offsets a previous revaluation increment for the same class of assets, in which case the decrement is debited directly to the asset revaluation reserve to the extent of the credit balance existing in the revaluation reserve for that class of assets.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the assets.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Gains and losses on disposals are determined by comparing proceeds with the

carrying amount. These are included in surplus or deficit. The revaluation surplus included in equity is transferred directly to retained earnings when the asset is de-recognised.

### Depreciation

Depreciation has been calculated by reference to the cost or valuation established in accordance with the property, plant and equipment policy as outlined above.

Depreciation is calculated on a straight line basis at rates that will write off the cost or valuation of the assets over their estimated useful lives. The useful lives of the major classes of assets have been estimated as follows:

Buildings	5 – 50 years
Plant & Equipment	5 – 12.5 years
Motor Vehicles	5 – 6 years
Furniture & Fittings	5 years
Computer Equipment	4 – 5 years

### h. Employee Entitlements

Wages, salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related

services, and are generally expected to be settled within 12 months of the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

### i. Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

### Operating Leases

Lease payments under operating leases are charged as expenses in the period in which they are incurred.

### j. Equity

Stand Tū Māia's equity is measured as the difference between total assets and total liabilities. Equity is made up of the following components:

### Retained earnings

Retained earnings is Stand Tū Māia's accumulated surplus or deficit since the formation of Stand Tū Māia, adjusted for transfers from the asset revaluation reserve.

### Asset revaluation reserve

This reserve is for the revaluation of land and buildings measured at fair value after initial recognition.

### 3. Significant accounting judgements, estimates and assumptions

The preparation of Stand Tū Māia's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities.

Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

### Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material

adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Stand Tū Māia based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of Stand Tū Māia. Such changes are reflected in the assumptions when they occur.

#### Revaluation and impairment of property, plant and equipment

Stand Tū Māia measures land and buildings at revalued amounts with changes in fair value being recognised in other comprehensive revenue and expense.

Stand Tū Māia engaged an independent valuation specialist to assess fair value as at 30 June 2018 for revalued land and buildings.

Land was revalued at fair value. Buildings were revalued using the depreciated replacement cost (DRC) method, as the property is specialised and is unlikely to be sold in the open market in the near future. The key assumptions used to determine the fair value of these non-financial assets are provided in Note 9a.

Between valuation dates consideration is given to the risk of an event causing a land or building asset to be impaired, or the identification of evidence that would suggest an assets condition is no longer reflective of the basis upon which the last valuation took place. Stand Tū Māia utilise professional advice to assess the extent of the impairment of the identified property. This advice is considered in light of Stand Tū Māia's own experience of undertaking material capital works on buildings of the nature of those owned by Stand Tū Māia. Refer to Note 7 for Stand Tū Māia's consideration of building impairment in relation to its Auckland facility buildings.

#### Useful lives and residual values

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

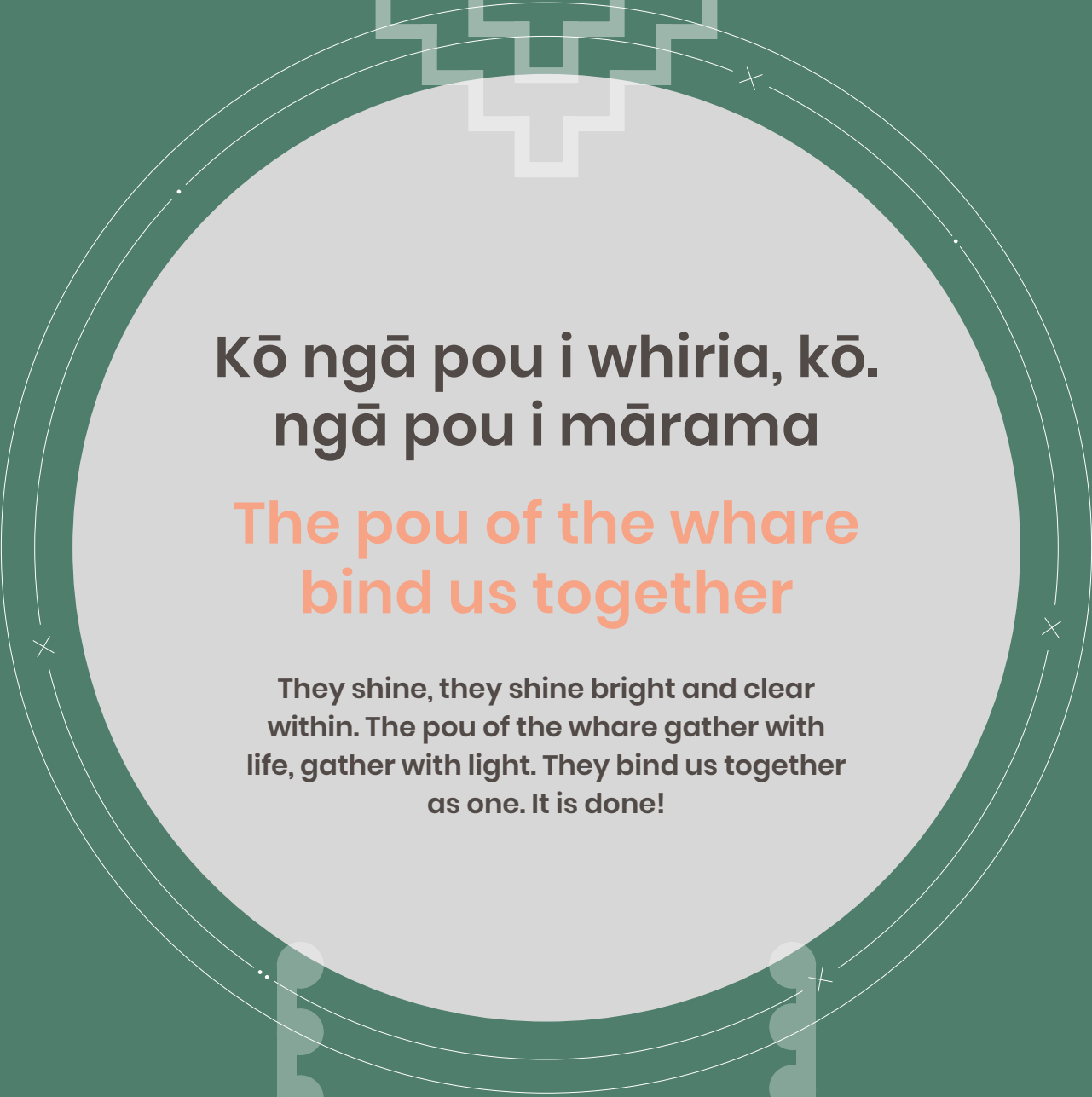
- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed

- Availability of funding to replace the asset
- Changes in the market in relation to the asset

The estimated useful lives of the asset classes held by Stand Tū Māia are listed in Notes 2(g).

#### 4. Segment reporting

Stand Tū Māia has reported by segments to assist in measuring, evaluating and managing its objectives and to assist in making decisions about allocation of its resources. It is reporting by service "Operations" (the fulfilment of government and other contracts) and "Property & Investments". The Operations segment illustrates the revenues and costs of fulfilling operational contracts and commitments. The Property & Investments segment illustrates contributions derived from property and investments that support both the operational shortfall and capital assets which are essential to service provision requirements.



**Kō ngā pou i whiria, kō.  
ngā pou i mārama**

**The pou of the whare  
bind us together**

**They shine, they shine bright and clear  
within. The pou of the whare gather with  
life, gather with light. They bind us together  
as one. It is done!**

**Income Statement**For year ended 30 June  
2020

	Operations \$000	Property & Investments \$000	Intersegment elimination \$000	Combined \$000
<b>Revenue</b>				
Contract with Oranga Tamariki - Ministry for Children	15,199	-	-	15,199
Other Contracts	7,276	-	-	7,276
Interest	210	178	-	388
<b>Total Revenue</b>	<b>22,685</b>	<b>178</b>	<b>-</b>	<b>22,863</b>
Other Operating Income	934	-	-	934
Other Income	184	4,511	(4,459)	236
<b>Total Other Income</b>	<b>1,118</b>	<b>4,511</b>	<b>(4,459)</b>	<b>1,170</b>
<b>Total Income</b>	<b>23,803</b>	<b>4,689</b>	<b>(4,459)</b>	<b>24,033</b>
Less Expenses	25,857	1,700	(4,459)	23,098
<b>Net profit/(deficit)</b>	<b>(2,054)</b>	<b>2,989</b>	<b>-</b>	<b>935</b>

The Property & Investment segment charged rent of \$4,459k (2019: \$4,802k) to the Operations segment for its use of land & buildings at a market rate of 8% of the capital value of the assets.

**Statement of Financial  
Position**

As at 30 June 2020

	Operations \$000	Property & Investments \$000	Intersegment elimination \$000	Combined \$000
<b>Current assets</b>				
Cash and cash equivalent	1,782	6,465	-	8,247
Accounts Receivable and Prepayments	288	-	-	288
Asset Held for Sale	-	3,061	-	3,061
Intersegment Account	-	21,930	(21,930)	-
<b>Total Current Assets</b>	<b>2,070</b>	<b>31,456</b>	<b>(21,930)</b>	<b>11,596</b>
<b>Non-Current Assets</b>				
Long Term Investments	-	2	-	2
Property, Plant & Equipment	389	47,813	-	48,202
Intangible Assets	9	-	-	9
<b>Total Non-Current Assets</b>	<b>398</b>	<b>47,815</b>	<b>-</b>	<b>48,213</b>
<b>Total Assets</b>	<b>2,468</b>	<b>79,271</b>	<b>(21,930)</b>	<b>59,809</b>
<b>Less Current Liabilities</b>				
Employee Entitlements	2,024	-	-	2,024
Accounts Payable and Accruals	755	-	-	755
Contracts in Advance	81	-	-	81
GST payable	65	-	-	65
Intersegment Account	21,930	-	(21,930)	-
<b>Total Current Liabilities</b>	<b>24,855</b>	<b>-</b>	<b>(21,930)</b>	<b>2,925</b>
<b>Net Assets</b>	<b>(22,387)</b>	<b>79,271</b>	<b>-</b>	<b>56,884</b>



**Income Statement**For year ended 30 June  
2019

	Operations \$000	Property & Investments \$000	Intersegment elimination \$000	Combined \$000
<b>Revenue</b>				
Contract with Oranga Tamariki - Ministry for Children	<b>14,633</b>	-	-	14,633
Other Contracts	6,588	-	-	6,588
Interest	260	150	-	410
<b>Total Revenue</b>	<b>21,481</b>	<b>150</b>	<b>-</b>	<b>21,631</b>
Other Operating Income	1,203	-	-	1,203
Other Income	275	4,889	(4,802)	362
<b>Total Other Income</b>	<b>1,478</b>	<b>4,889</b>	<b>(4,802)</b>	<b>1,565</b>
<b>Total Income</b>	<b>22,959</b>	<b>5,039</b>	<b>(4,802)</b>	<b>23,196</b>
Less Expenses	26,020	1,744	(4,802)	22,962
<b>Profit/(Deficit) before Non-Operating Income</b>	<b>(3,061)</b>	<b>3,295</b>	<b>-</b>	<b>234</b>
Non-Operating Income	-	949	-	949
<b>Net Profit/(Deficit)</b>	<b>(3,061)</b>	<b>4,244</b>	<b>-</b>	<b>1,183</b>

**Statement of Financial  
Position**

As at 30 June 2019

	Operations \$000	Property & Investments \$000	Intersegment elimination \$000	Combined \$000
<b>Current assets</b>				
Cash and cash equivalent	1,342	4,877	-	6,219
Accounts Receivable and Prepayments	1,159	-	-	1,159
Intersegment Account	-	20,635	(20,635)	-
<b>Total Current Assets</b>	<b>2,501</b>	<b>25,512</b>	<b>(20,635)</b>	<b>7,378</b>
<b>Non-Current Assets</b>				
Long Term Investments	-	2	-	2
Property, Plant & Equipment	414	54,816	-	55,230
Intangible Assets	5	-	-	5
<b>Total Non-Current Assets</b>	<b>419</b>	<b>54,818</b>	<b>-</b>	<b>55,237</b>
<b>Total Assets</b>	<b>2,920</b>	<b>80,330</b>	<b>(20,635)</b>	<b>62,615</b>
<b>Less Current Liabilities</b>				
Employee Entitlements	1,521	-	-	1,521
Accounts Payable and Accruals	1,064	-	-	1,064
Contracts in Advance	19	-	-	19
GST payable	62	-	-	62
Intersegment Account	20,635	-	(20,635)	-
<b>Total Current Liabilities</b>	<b>23,301</b>	<b>-</b>	<b>(20,635)</b>	<b>2,666</b>
<b>Net Assets</b>	<b>(20,381)</b>	<b>80,330</b>	<b>-</b>	<b>59,949</b>

The intersegment elimination in the statement of financial position is composed of the unsettled rental charge in the statement of financial performance above, plus income or funds received by the Operations segment on behalf of and owed to the Property & Investment segment, offset against expenses or capital expenditure paid by the Operations segment on behalf of and owed by the Property & Investments segment.

## 5. Total Expenses

	2020 \$000	2019 \$000
Staff Related	17,646	17,159
Operating Services and Supplies	1,392	1,609
Rent & Rates	568	506
Administration Costs	561	537
Repairs and Maintenance	531	590
Operating Leases	423	382
<i>Employer contribution to KiwiSaver</i>	422	449
Special projects	237	80
Honoraria and Fees paid to Directors and Kahui Kaumatua	157	138
Audit	60	60
Other Expenses	20	41
Computer Software Amortisation	5	80
<b>Depreciation:</b>		
Buildings	908	1,109
Plant & Equipment	104	112
Motor Vehicles	4	3
Furniture & Fittings	56	94
Computer Hardware	4	13
<b>Total Depreciation</b>	<b>1,076</b>	<b>1,331</b>
<b>Total Expenses</b>	<b>23,098</b>	<b>22,962</b>

## 6. Operational Risk

In 2020, approximately 83% (2019: 81%) of total income came from Stand Tū Māia's contract with Oranga Tamariki – Ministry for Children. The remaining 19% of the income is derived from contracts with the Ministry of Education, the Ministry of Health, donations, interest and income from investments.

All contracts for service are for a limited duration with terms ranging from 1 to 4 years.

None of the Stand Tū Māia contracts provide services, nor the fact that Stand Tū Māia provides services to Oranga Tamariki – Ministry for Children and the Ministry of Education, confers on Stand Tū Māia the right to expect any further contracts or any other arrangements with these agencies. Management believes because of the services it provides and the length of existence of Stand Tū Māia it is likely that funding will continue.

Contracts with the Ministry of Social Development and Ministry of Education have been combined into one 2-year contract and end on 30 June 2022.

Agency	Timeframe	Contract value (excl GST)	Contract expiry date
<b>Government Agencies</b>			
Oranga Tamariki – Ministry for Children	2 years	\$30,398,356	30 June 2022
Ministry of Education	2 years	\$4,217,970	30 June 2022
Oranga Tamariki – Ministry for Children	3 years	\$7,222,150	30 June 2021
Oranga Tamariki – Ministry for Children	4 years	\$5,085,991	30 June 2021
Oranga Tamariki – Ministry for Children	3 years	\$338,867	30 June 2021
Ministry of Health	3 years	\$2,805,591	30 Sept 2021
Oranga Tamariki – Ministry for Children	3 years	\$51,901	30 June 2021

**7. Reserve****Asset Revaluation Reserve**

	2020 \$000	2019 \$000
Balance at beginning of the year	35,344	39,932
Revaluation (loss)	-	(4,588)
Building impairment	(4,000)	-
<b>Balance at end of the year</b>	<b>31,344</b>	<b>35,344</b>

The asset revaluation reserve is used to record increments and decrements in the fair value of land and buildings. Land and Buildings were revalued by G Callaghan, Registered Valuer (LPINZ NZIV(LIFE)) and R Blackwell, Registered Valuer (BSC BCOM GRAD.DIP.VAL MPINZ) of Colliers International on 30 June 2018. The revaluation loss recognised in the 2018/19 year related to the impairment of the Otaki and Roxburgh land and buildings prior to transfer to the Government. An impairment was also recognised in relation to Stand Tū Māia's Gisborne land due to restrictions identified during the period as existing on this land established with the Reserves Act 1977.

In 2019/20, the Board commissioned Prendos NZ Ltd to report on the required improvements to remedy the Auckland Facility following the identification of building weathertightness related issues. TBIG (The Building Intelligence Group) reviewed the report and advised the Board in March 2020 that based on the exclusions and assumptions in the Prendos report, coupled with their previous experience relating to leaky buildings, the estimated cost to complete the remedial / refurbishment works that would return the building to the conditional state assessed within the 30 June 2018 valuation to be approximately \$4 million. An impairment of \$4 million on the Auckland improvements value has therefore been reflected in the 2020 financial statements.

**Comprising**

	2020 \$000	2019 \$000
Land	20,889	20,889
Buildings	10,455	14,455
<b>Total Revaluation Reserve</b>	<b>31,344</b>	<b>35,344</b>

**8. Cash and Cash Equivalents**

	2020 \$000	2019 \$000
Cash and Current accounts	1,811	919
Term Deposits	6,436	5,300
<b>Balance at end of the year</b>	<b>8,247</b>	<b>6,219</b>

Term deposits mature within 4 months of balance date.

## 9. Non-current assets – Property, Plant and Equipment and Intangible Assets

### a. Property, Plant and Equipment

<b>Year ended 30 June 2019</b>	<b>Land \$000</b>	<b>Buildings \$000</b>	<b>Plant &amp; Equipment \$000</b>	<b>Furniture &amp; Fittings \$000</b>	<b>Motor Vehicles \$000</b>	<b>Computer Hardware \$000</b>	<b>Total \$000</b>
<b>At 1 July 2019 carrying amount</b>	<b>23,363</b>	<b>33,453</b>	<b>278</b>	<b>117</b>	<b>13</b>	<b>6</b>	<b>55,230</b>
Additions	-	966	120	22	-	1	1,109
Held for sale	(820)	(2,241)	-	-	-	-	(3,061)
Depreciation charge for year	-	(908)	(104)	(56)	(4)	(4)	(1,076)
Impairment	-	(4,000)	-	-	-	-	(4,000)
<b>At 30 June 2020 carrying amount</b>	<b>20,543</b>	<b>27,270</b>	<b>294</b>	<b>83</b>	<b>9</b>	<b>3</b>	<b>48,202</b>
<b>At 30 June 2020</b>							
Cost or fair value	20,543	29,194	2,085	1,467	1,111	494	54,894
Accumulated Depreciation	-	(1,924)	(1,791)	(1,384)	(1,102)	(491)	(6,692)
<b>Net carrying amount</b>	<b>20,543</b>	<b>27,270</b>	<b>294</b>	<b>83</b>	<b>9</b>	<b>3</b>	<b>48,202</b>
<b>At 30 June 2019</b>							
Cost or fair value	21,363	34,470	2,030	1,456	1,113	607	61,039
Accumulated Depreciation	-	(1,017)	(1,752)	(1,339)	(1,100)	(601)	(5,809)
<b>Net Carrying amount</b>	<b>21,363</b>	<b>33,453</b>	<b>278</b>	<b>117</b>	<b>13</b>	<b>6</b>	<b>55,230</b>
<b>At 30 June 2018</b>							
<b>Cost or fair value</b>	<b>23,713</b>	<b>36,310</b>	<b>2,533</b>	<b>1,911</b>	<b>1,289</b>	<b>744</b>	<b>66,500</b>
Accumulated Depreciation	-	-	(2,219)	(1,738)	(1,273)	(725)	(5,955)
<b>Net carrying amount</b>	<b>23,713</b>	<b>36,310</b>	<b>314</b>	<b>173</b>	<b>16</b>	<b>19</b>	<b>60,545</b>

Land and buildings were valued as at 30 June 2018 by an independent valuer, Colliers International. It was determined that the Stand Tū Māia buildings are of a specialised nature and require valuation using Optimised Depreciated Replacement Cost "ODRC". The buildings were valued at \$36,310,000 as at 30 June 2018. Land valuation is valued at fair value based on their highest and best use.

It is noted that there is increased uncertainty associated with market values as a consequence of the COVID-19 pandemic. Management have assessed that the carrying value of Land and Buildings is reflective of the fair value of Stand Tū Māia properties as at 30 June 2020. This assessment has taken into consideration the current condition of assets, the movement in market values since 30 June 2018 and the uncertainty associated with the current health and economic environment.

Depreciation of property, plant and equipment is recognised within expenses in the statement of financial performance. See analysis of expenses in Note 5.

## 10. Financial Instruments

Financial Instruments are designated as follows:

	Loans and receivables \$000	Financial assets at fair value through profit and loss - Designated \$000	Financial liabilities at amortised cost \$000
Year ended 30 June 2020	8,382	2	322
Year ended 30 June 2019	7,218	2	541

## 11. Related Party Transactions

### Glenelg Children's Health Camp Charitable Trust (GCHCCT)

GCHCCT receives income from the Twigger Endowment Fund, administered by the Public Trust and was set up to support the Children's Health Camp Movement to benefit the Children of Canterbury and West Coast region.

GCHCCT is a related party as some of the Trustees are also Stand Tū Māia Board members. No related party debts have been written off or forgiven during the year.

### Key Management Personnel

Key management personnel comprises the Board of Trustees, Chief Executive and Regional Managers.

Remuneration paid to key management personnel is paid at normal staff remuneration levels for the role. Key management personnel did not receive any remuneration or compensation other than in their capacity as key management personnel (2019: nil).

Outstanding balances at year-end are unsecured, interest free and settlement occurs in cash.

No guarantees have been provided or received for any related party of key management personnel.

Stand Tū Māia did not provide any compensation at non-arm's length terms to close family members of key management personnel during the year (2019: nil).

Stand Tū Māia did not provide any loans to key management personnel of their close family members.

	2020 \$000	2019 \$000
Compensation for Key Management Personnel:		
Short-term employee benefits	1,144	1,248
Post-employment benefits	-	-
Employer contribution to KiwiSaver	32	35
Other long-term benefits	-	-
<b>Total compensation</b>	<b>1,176</b>	<b>1,282</b>

## 12. Operating Lease Commitments

	2020 \$000	2019 \$000
Non-cancellable operating lease commitments:		
- Not later than one year	409	537
- Later than one year but not later than five years	197	288
- Later than five years	233	17
<b>Total Commitments</b>	<b>839</b>	<b>842</b>

Lease commitments include office rental, which has a 4-year term with an option for renewal, property maintenance contracts from 7 to 12 years and one to three years for motor vehicles lease.

## 13. Contingencies

There are no contingent liabilities outstanding at 30 June 2020 (2019 \$nil).

#### 14. Donations

The following donations have been received by Stand Tū Māia.

	2020
Woorward Chrisp – Estate L McGreevy	\$35,248
Blacks Fasteners	\$20,000
E.B. Milton Trust	\$10,000
Lotteries Grant Board	\$10,000
Glenelg Children's Health Camp Charitable Trust	\$7,400
DTS	\$3,000
Rotary Club of Howick	\$2,000
Spark Foundation Givealittle	\$1,340
Milestone Homes	\$1,000

#### 15. Non-operating Income

Mental Health and Addiction Support Workers (Pay Equity) payment for the 2019/20 year of \$742,250 was received in June 2020. In addition to this amount \$191,320 of funds received relating to the 2018/19 Mental Health and Addiction Support Workers (Pay Equity) payment was recognised as income in 2019/20 year following the verification by the Crown of the amount due to Stand Tū Māia for that period.

As a result of the Mental Health and Addiction Support Workers (Pay Equity) Settlement signed in June 2018, \$633,653 plus GST, was received from Oranga Tamariki for the 2017/18 year. The revenue was not recognised until the 2018/19 year as the extent of the funding was uncertain at the time the 2017/18 financial statement were approved.


Subsequent to the 2017/18 Mental Health and Addiction Support Workers (Pay Equity) settlement, Oranga Tamariki estimated the 2018/19 settlement amount based on 2017/18 payment and requested an invoice before 30 June 2019. Stand Tū Māia was unable to complete the requested invoice prior to 30 June 2019 and consequently accrued \$568,700 as Income in the 2018/19 year.

Further discussions with Oranga Tamariki to verify this amount are currently underway to confirm the final 2018/19 settlement amount.

In February 2019, The Ministry of Education agreed to sell its Buildings situated on Stand Tū Māia's land and pay a transfer fee of \$483,973 plus GST. Stand Tū Māia recognised the Whangarei buildings at a fair value of \$465,117 during the 2018/19 year.

#### 16. Non-current asset classifies as held for sale

On 28 August 2019, property at 32 Milne Drive, Paraparaumu was classified as held for sale. Prior to reclassification, this property was recognised within the Land & Building. The carrying value of the property as at 30 June 2020 was \$3,061,000. As the fair value of the property less cost to sell is not materially different to the carrying value, no impairment loss was recognised upon the reclassification of the equipment as held for sale. The sale of the equipment is expected to be completed by June 2021. Stand Tū Māia did not have any non-current assets held for sale in 2019.



Kō ngā pou i whiria  
Kō ngā pou i mārāma  
Tīaho mai i roto  
Mārāma mai i roto  
Kō ngā pou o tēnei whare  
Hui te ora, hui te mārāma,  
hui e tāiki e