

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Performance Report

**For the year ended
30 June 2018**

Contents

	Page
Non-Financial Information:	
Entity Information	2
Statement of Service Performance	4
Auditor's Report	5
Financial Information:	
Statement of Financial Performance	7
Statement of Financial Position	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Statement of Accounting Policies	11
Notes to the Performance Report	12

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust)

Entity Information

For the year ended
30 June 2018

Legal Name of Entity:	Auckland Refugee Council Incorporated
Other Name of Entity:	Asylum Seekers Support Trust (ASST)
Type of Entity and Legal Basis:	Incorporated Society and Registered Charity
Registration Number:	CC20172

Entity's Purpose or Mission:

ASST has a vision for a New Zealand where asylum seekers are welcomed, supported and thriving.

Practical support is provided by:

- Emergency housing in our 14 bed hostel or one of our three transitional family units.
- Support from a registered social worker who can assess their needs and provide other practical assistance such as food, medical care, help to access paid employment, bus fares, referral to community resources e.g. food banks and help to access services from WINZ or IRD.
- Settlement support as required once clients have their refugee status recognized.

Advice and Advocacy is provided by:

- Advocating on their behalf with government, meeting regularly with Immigration officials and providing advice on issues relating to refugees and asylum seekers.
- We are part of the Refugee Sector Strategic Alliance made up of 19 organisations in the refugee sector throughout New Zealand
- We are also a member of the Asia and Pacific Refugee Rights Network (APRRN), focused on seeking durable solutions for refugees in the Asia Pacific Region.

Entity Structure:

We are an Incorporated Society which was first registered in 1990. We are governed by a Board of eight with a President, Vice President, Secretary and Treasurer. The Board meets at least 10 times a year.

Alongside the Board we have two standing committees. One is a Fundraising Committee and is chaired by the Treasurer. The second one is a Communications Committee. Both of these committees have terms of reference approved by the Board, which include reporting responsibilities.

The Board has a three year strategic plan which is reviewed regularly. Currently the emphasis of the strategic plan is to increase the organisations' ongoing sustainability. The Board undertakes a self-assessment annually.

Operational Structure:

ASST operations are managed by our Executive Director, who manages the other three staff – a social worker, office manager and accommodation support person. Volunteers are also taken on as and when required. The CEO meets regularly with the President.

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Entity Information

**For the year ended
30 June 2018**

Main Sources of the Entity's Cash and Resources:

ASST receives its income mainly from grants and donations. In the past year we have concentrated our efforts on fundraising and increasing profile, with a view to attracting more regular donations. We also raise funds through the receipt of rental income from our hostel rooms and our transitional units.

Main Methods Used by the Entity to Raise Funds:

Our main methods of fundraising are as stated above. ASST has a fundraising committee which is charged with the responsibility of increasing our ongoing sustainability from a financial perspective.

Entity's Reliance on Volunteers and Donated Goods or Services:

ASST volunteers contribute to the direct assistance of services at our hostel and transitional units. A number of other volunteers help to raise our profile through social media and all of our Board Members are volunteers who give generously of their time and expertise.

Goods that are donated to ASST are mostly given directly to our clients, albeit they may be stored for a time until clients are able to collect them or delivery can be organised. We have also had several donations this year in goods that were given to ASST specifically as a fundraiser and subsequently sold.

Contact details

Physical Address:	4, Warnock St. , Grey Lynn, Auckland 1021
Postal Address:	PO Box 78 024, Grey Lynn, Auckland 1245
Phone:	09 378 7434
Email/Website:	info@asst.org.nz www.asst.org.nz https://www.facebook.com/ARCI.NZ

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Service Performance

For the year ended
30 June 2018

Description of the Entity's Outcomes:

ASST believes all asylum seekers deserve fairness and respect, information and services, and the opportunity to present their case for determination of refugee status. We support Auckland based asylum seekers and convention refugees by helping them to begin their new lives with practical support, advice and advocacy.

Description and Quantification of Entity's Outputs:

	Period YE June 2018				Period YE June 2017			
	Hostel	Family Units	Community	Total	Hostel	Family Units	Community	Total
Emergency Accommodation								
• Adults	30	8	88	126	27	5	58	90
• Children 0-5 years	0	2	7	9	1	2	11	14
• Children 5-12 years	3	7	23	33	2	8	14	24
• Children 13-18 years	0	5	8	13	0	3	7	10
Resettlement Support								
• Adults	12	2	25	39	9	0	14	23
• Children 0-5 years	0	2	7	9	0	0	3	3
• Children 5-12 years	3	2	8	13	3	0	11	14
• Children 13-18 years	0	3	5	8	1	0	6	7
Referrals to networks and other services	79	30	261	370	145	23	184	352
Advocacy Support (excl. accommodation)	59	19	110	188	112	18	93	223

Additional Information:

The above table represents number of people assisted during the year ended 30 June 2018. The decrease in both service referrals and advocacy support at the hostel and transitional units is because of the increased stay of clients at both the hostel and the transitional units due to the acute shortage of housing in the greater Auckland area. Our work with asylum seekers is very complex and as we deal with many different nationalities, we are acutely aware of cultural, gender and ethnic differences. We have formed strong networks with other organisations so as to ensure no duplicate services are provided.

We have permission from our clients to share the following:

One of our clients, a single mother with 5 children arrived in New Zealand approx 2 years ago. Rianna* has been granted Residency Permit and her and her family are settling well into our community. Rianna believes it is of primary importance to gain a good education and to be part of the wider community. All the children are doing extremely well in school and in particular, her daughter Simone* has been selected to apply for a scholarship for her Bio-Med degree (100 students across NZ selected and there are only a few scholarships available). Simone was put forward by her school as she has proven to be an outstanding and keen student who grasped English in a very short time. Not only is her school and her family proud of her, so are we at ASST as this shows that our services are an integral part of resettlement in New Zealand.

As is the norm, we enrolled Zuheila* and her siblings at school. This is our top priority for families with children, as it assists with integration into the community. Zuheila was given a shining review of her academic capabilities by her father when she was enrolled at high school. The school thought he was just a proud father. On admission, the school recommended she start in Year 10, but after only 2 months Zuheila was moved to Year 11 and she is achieving top academic results. She is a very dedicated student and her English level and overall confidence is increasing rapidly. She has made good friends at school and settled in well. Her dream is to study Bio-Med as well. At a recent gathering at our premises we were able to introduce Zuheila to Simone so that they could connect, share experiences and dreams to become top Bio-Med students. Our entire community is very proud of these two young women.

* Names have been changed to protect the identity of our clients

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust)

Independent auditor's report to the Members

Report on the Financial statements

Opinions

We have audited the performance report of Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust) (the entity), which comprises the the statement of financial position as at 30 June 2018, the entity information, statement of service performance, statement of financial performance and statement of cash flows for the year ended 30 June 2018, and 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 accompanying performance report gives a true and fair view of:
 - i) the entity information for the year then ended;
 - ii) the service performance for the year then ended; and
 - iii) the financial position of Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust) as at 30 June 2018 and of its financial performance, and cash flows for the year then ended.

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

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 the entity in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

CHARTERED ACCOUNTANTS & ADVISORS

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Auckland 1010, New Zealand

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Auckland 1143, New Zealand

Telephone: +64 9 366 5000

williambuck.co.nz

William Buck Audit (NZ) Limited

Responsibilities of the Committee for the Performance Report

The Committee are responsible 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 of a performance report on behalf of the entity that gives a true and fair view, 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 reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Committee 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 Committee 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 Financial Statements

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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), 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 Committee 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 Committee 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.

The engagement director on the audit resulting in this independent auditor's report is Alison Anderson.

A handwritten signature in blue ink that reads 'William Buck'.

William Buck Audit (NZ) Limited

Auckland
31 August 2018

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Financial Performance

For the year ended
30 June 2018


	Note	2018 \$	2017 \$
Revenue			
Rent		53,012	56,372
Grants	4	125,722	157,546
Membership fees		174	262
Donations		4,536	13,911
Fundraising Income		2,032	68,867
Sundry income		379	1,403
Interest Income		3,573	3,561
Total Revenue		189,428	301,922
Expenses			
Accounting/Auditors Fees		5,839	5,793
Advertising and Marketing		615	1,736
Bank Fees		90	98
Client Education		-	2,632
Depreciation		2,399	2,439
Emergency Support		19,028	16,508
Fundraising		1,395	35,236
General Expenses		12,172	13,224
Insurance		2,578	2,529
Power and Gas		11,990	10,599
Meeting Expenses		1,262	886
Mileage		5,570	5,160
Printing, Stationery and Postage		3,414	1,762
Rent and Rates		15,928	16,228
Repairs and Maintenance		6,186	5,104
Salaries		116,294	124,279
Training and Supervision		2,021	4,431
Technical Support		5,851	2,405
Telephone and Internet		5,480	6,561
Volunteer Expenses		290	553
Total Expenses		218,402	258,163
Surplus/(Deficit) for the Year		-28,974	43,759


**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Financial Position

As at
30 June 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash and Bank	1	128,721	82,809
Accounts Receivable and Prepayments		2,609	1,952
GST Receivable		2,284	2,267
Term Deposits	2	44,827	118,479
Total Current Assets		178,441	205,507
Non-Current Assets			
Property, Plant and Equipment	3	10,043	10,491
Total Non-Current Assets		10,043	10,491
Total Assets		188,484	215,998
Liabilities			
Current Liabilities			
Accounts Payable and Accruals		19,406	18,846
Grants Received in Advance		7,490	6,590
Total Current Liabilities		26,896	25,436
Total Liabilities		26,896	25,436
Total Assets less Total Liabilities (Net Assets)		161,588	190,562
Accumulated Funds			
Accumulated Surpluses or (Deficits)		161,588	190,562
Total Accumulated Funds		161,588	190,562

Treasurer 
Date 31/8/2018

Executive Officer 
Date 04/08/18

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Changes in Equity

**For the year ended
30 June 2018**

	Note	2018 \$	2017 \$
Equity			
Equity at Start of Period		190,562	146,803
Net Surplus/(Deficit) for the Period		(28,974)	43,759
Total Equity		161,588	190,562

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Statement of Cash Flows

For the year ended
30 June 2018

	2018	2017
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	6,568	82,778
Grants received	126,622	164,136
Receipts from providing goods or services	52,908	57,204
Interest, dividends and other investment receipts	3,573	3,561
Net GST	0	(249)
Cash was applied to:		
Payments to suppliers and employees	215,460	254,712
Net Cash Flows from Operating Activities	(25,789)	52,718
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	1,951	2,618
Net Cash Flows from Investing and Financing Activities	(1,951)	(2,618)
Net Increase / (Decrease) in Cash	(27,740)	50,100
Opening Cash	201,288	151,188
Closing Cash	173,548	201,288
This is represented by:		
Bank Accounts and Cash	128,721	82,809
Term Deposits	44,827	118,479

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust)

Statement of Accounting Policies

For the year ended
30 June 2018

Reporting Entity

This is the performance report of Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust). Auckland Refugee Council Incorporated on 20 June 1990. The entity is a Non Profit Organisation, and is reporting under the Financial Reporting Act 2013 .

Basis of Preparation

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust) has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. 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.

Measurement System

The measurement system adopted is that of historical cost. The reporting currency used in the preparation of these financial statements is New Zealand dollars.

Goods and Services Tax (GST)

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

Income Tax

Auckland Refugee Council Incorporated (Trading as Asylum Seekers Support Trust) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Property, Plant and Equipment

Property, Plant and Equipment are included at cost less accumulated depreciation.

Depreciation

Asset Class	Deprn Rate	Deprn Method
Hostel furniture and chattels	20%	DV
Transition units furniture	20%	DV
Office equipment	20%	DV

Accounts Receivable

Accounts receivable are stated at their estimated realisable value.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

For the year ended
30 June 2018

	2018	2017				
Note 1: Cash at Bank and on hand						
Petty Cash	852	852				
ASB Bank Account	127,869	81,957				
	128,721	82,809				
Note 2: Term Deposits						
ASB Deposit Account	44,827	43,466				
Kiwibank Deposit Account	-	75,013				
	44,827	118,479				
Note 3: Property, Plant and Equipment						
	2018	2017	Cost	Depreciation	Accumulated Depr.	Net Book Value
Hostel Furniture and Chattels	45,058	264	40,796	4,262		
Transition Units Furniture	5,642	756	3,482	2,160		
Office Equipment	6,110	1,379	2,489	3,621		
	56,810	2,399	46,767	10,043		
	2017	Cost	Depreciation	Accumulated Depr.	Net Book Value	
Hostel Furniture and Chattels	43,107	1,387	39,417	3,690		
Transition Units Furniture	5,642	723	2,726	2,916		
Office Equipment	6,110	329	2,225	3,885		
	54,859	2,439	44,368	10,491		
Additions for the year were:						
Hostel Furniture and Chattels	1,951					
Transition Units Furniture	-					
Office Equipment	-					
	1,951					
Note 4: Grants Income						
NZ Lottery Grants Board	30,000	30,000				
Catholic Caring Foundation	9,350	10,000				
COGS	3,500	3,200				
Foundation North Trust (ASB Community Trust)	55,000	50,410				
Auckland Communities Fund	7,350	8,300				
JR McKenzie Trust	-	55,636				
The Trust Community Foundation	10,000	-				
Other Grants	10,522	-				
	125,722	157,546				
Note 5: Financial Commitments						
Rent and lease commitments - up to 12 months	-	-				
Rent and lease commitments - 1 to 5 years	-	-				
	-	-				

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

**For the year ended
30 June 2018**

Note 6: Capital Commitments

There are no commitments as at balance date (Last Year - nil).

Note 7: Contingent Liabilities

There are no contingent liabilities or guarantees as at balance date (Last Year - nil).

Note 8: Related Parties

There are no material related party transactions (Last Year - nil).

Note 9: Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last Year Nil).

**Auckland Refugee Council Incorporated
(Trading as Asylum Seekers Support Trust)**

Notes to the Performance Report

**For the year ended
30 June 2018**

Note 10: Refugee Activities

Income received for refugee activities and expenditure directly related to refugee activities.

	2018	2017
Income		
Rent - Transition Units	25,297	25,185
Rent - Hostel	27,715	31,187
Donations	4,536	21,547
Fundraising	2,032	68,867
Grants	20,200	21,500
	79,780	146,786
Less Expenses		
Client Education	-	2,632
Depreciation	2,135	2,110
Direct Emergency Support	17,999	19,304
Insurance	1,279	-
Mileage	4,426	3,377
Power & Gas	11,990	11,958
Printing, Stationary & Postage	408	457
Rent & Rates	14,783	15,053
Repairs & Maintenance	5,738	5,130
Salaries	46,414	48,838
Security	1,209	1,124
Small Assets	-	480
Staff Training Expenses	651	570
Staff Supervision	1,000	700
Project Support Group (Funded)	5,395	6,859
Technical Support	-	32
Telephone and Internet	2,233	2,447
Transport / Courier / Freight	230	252
Travel & Accommodation	-	-
Volunteer Costs	290	553
	116,180	121,876
Refugee Activities Surplus/(Deficit)	(36,400)	24,910