



Annual Report

July 2017 - June 2018



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Mission statement and Purpose

“People First New Zealand Ngā Tāngata Tuatahi is here to empower and support people with learning disability to be strong and valued individuals in New Zealand.”

People First's commitment to Te Tiriti o Waitangi – the Treaty of Waitangi

Māori are the Tāngata Whenua and we will support the rights Māori have under the Treaty of Waitangi.





People First New Zealand is here to:



- make sure that people with learning disability can speak out and be heard on things that are important to them in services, in communities and in government



- represent people with learning disability who cannot speak up for themselves



- promote the rights of people with learning disability



- make sure people with learning disability are listened to.

Strategic goals for 2015-2018



The goals for People First New Zealand are:



1. Keep developing leaders.



2. Grow **Learn With Us.**



3. Be multi-cultural.



4. Have more people know about People First – nationally and internationally.



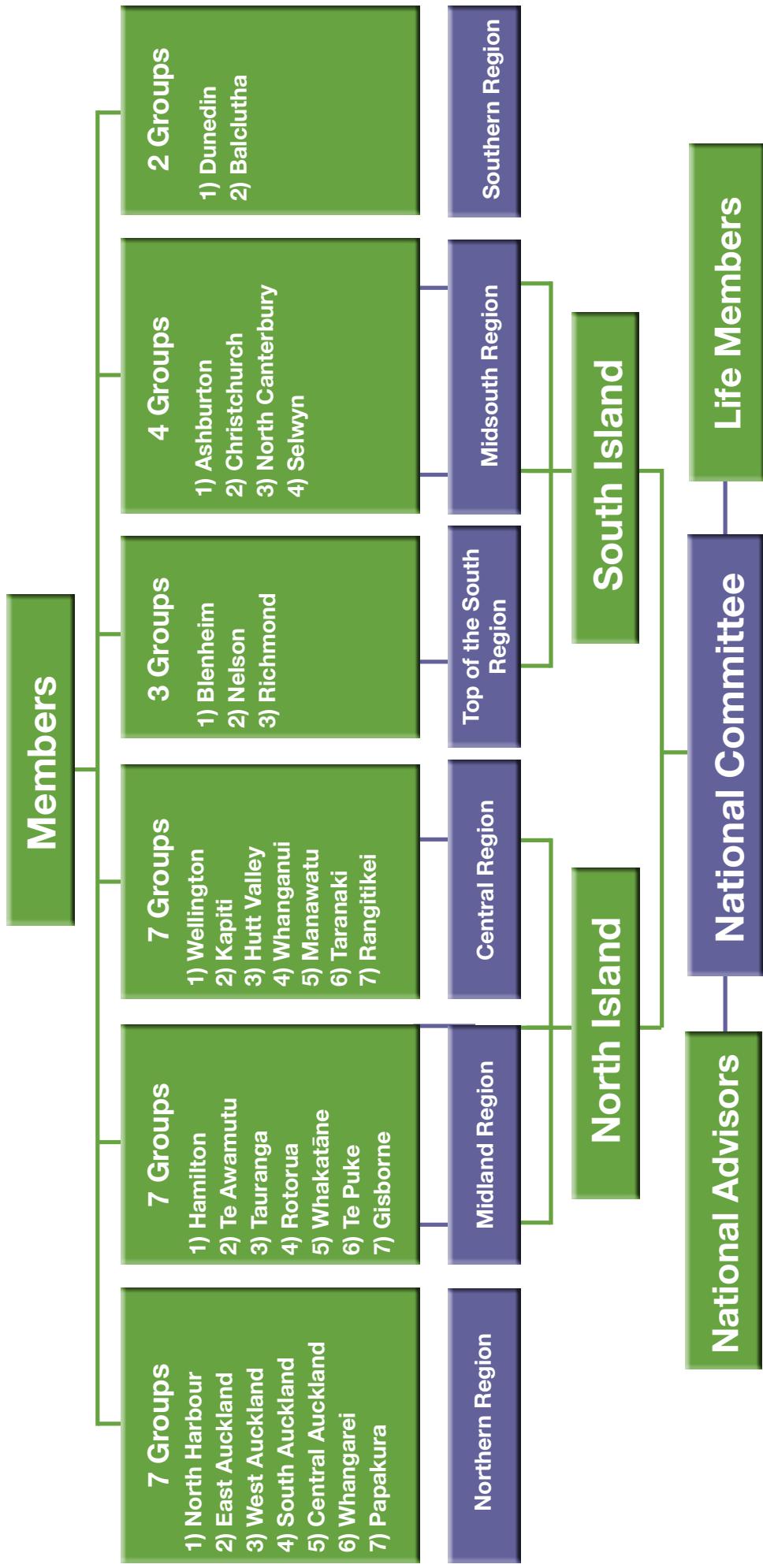
5. Keep speaking up – have a say, locally, nationally and internationally.



6. Keep People First a strong organisation.



People First New Zealand Inc. – Ngā Tāngata Tuatahi Governance Chart



The People First National Committee

The Committee meets 3 times a year to make decisions and report on the work of the National Chairperson, Regional Presidents and member representatives on advisory boards. The Committee also invites guests from other organisations to keep up to date with what is happening within the disability community and in government.



National Chairperson: David King

Vice Chairperson: Penelope Banfield

Northern Region President: Alex Snedden

Midland Region President: Kris Roguski

Central Region President: James Carr

Top of the South Region President: Penelope Banfield

Midsouth Region President: Shane McInroe

Southern Region President: David King



Non-voting Advisors: Brigit Mirfin-Veitch and Gordon Boxall



National Chairperson's report

- David King

This year has been another busy year for People First New Zealand.



I have enjoyed my role as National Chairperson and have been to lots of meetings throughout the year.

The highlight for me was travelling to the United Kingdom and attending Inclusion International's World Congress and then on to meet with People First Scotland and People First Wales. The final part of the trip was to the USA to attend and speak at the Conference of State Parties held at the United Nations in New York. Speaking at the United Nations was a moment I will never forget.

I am very proud of our leadership development and how the members grow through having the opportunity to attend the National Leadership Forum. It is great to see members taking on roles in the organisation and in their communities.

We continue to get new members and to see young people joining People First. This is so important as they are our future.

It is great to work alongside the other Disabled Persons Organisations and the government through the important work of the DPO Coalition.

It is important we continue to speak up on issues that affect disabled people. Members are also speaking up nationally, regionally and locally on all sorts of topics including housing, having enough money to live on and having choice and control over your life.

I want to thank the National Committee for working together as a team and keeping People First strong. Thank you also to the Advisors to the National Committee, Brigit Mirfin-Veitch and Gordon Boxall, for your time and valuable advice.

And a big thank you to all the staff and volunteers throughout New Zealand for your hard work and support.

Regional reports



Northern Region

Alex Snedden

Hi, my name is Alex Snedden. I am really enjoying my role as Northern Region President, especially seeing my friends and peers supporting each other around personal and community things that we are worried about.

2 things we are proud of from the last year:

- Members from People First Whangarei were able to come to our regional meeting for the first time.
- The transition expo this year was a great success. We talked to a lot of people – students, teachers, parents and providers. There was a lot of interest in People First from Learning Support Schools and Learning Support Units. Those schools always bring lots of students who are leaving school and we tell the students all about People First.



A challenge for our region this year has been:

Getting new young people to know about People First. We think Learn With Us and talking to transition classes in schools are good ways to introduce young people to People First.

On behalf of the members of the Northern Region, I would like to thank:

- all our members
- Local Assistants Leilani Thompson-Rhys and Robyn Ackers, volunteer Jenny Booten and Regional Coordinator Kaeti Rigarsford
- our National Team, supporters and friends
- our funders.



Midland Region

Kris Roguski

Hi my name is Kris Roguski. I am the Regional President for the Midland Region.

Time is going fast and another year has passed by. In Midland we have been thinking about the strategic goals of People First and we think we have done very well at working towards the goals in our region!

2 things we are proud of from the last year:

- People First Tauranga and People First Te Puke were both nominated for the 2018 Trust Power Community Award.
- People First Midland had a successful 2-day marae stay and regional hui for the second time in 2 years. At the hui we raised awareness about:
 - learning disability within the Māori community
 - what members can do to make Te Tiriti o Waitangi real within People First New Zealand.



A challenge for our region this year has been:

- Finding new members for the local groups in Te Awamutu and Hamilton. We have been working hard on this but it has not been easy.

This was my first year as the Midland Region President.

On behalf of the members of the Midland Region, I would like to thank:

- Yi Small for building my leadership and self-advocacy skills
- National Manager Cindy Johns for assisting me to grow as a leader
- the members of the National Committee and Midland Region
- our Local Group Assistants, Volunteers and our Regional Coordinator Yi – who all work tirelessly to build a strong Midland Region and make People First more well-known in the region.



Central Region

James Carr

My name is James Carr and I am the Central Region President.

2 things we are proud of from the last year:

- Hosting People First Daegu, from South Korea. We used a translator so we could enjoy the conversation and learn how different their culture is from ours. It was very special meeting new people from another country.
- 2 members attended the NZDSN conference and reported back. It was very enjoyable and a great learning experience.

A challenge for our region this year has been:

- Organising guest speakers for our meetings. This will be interesting for our members and it will give us the chance to learn new things about the community.

On behalf of the members of the Central Region, I would like to thank:

- Anne Marie, Cindy, Janet and Kaeti and the Local Assistants for their support throughout the year.

I would also like to welcome our new Central Region Coordinator Sandy Ryan.

It has at times been busy working full-time and being the President but I have enjoyed the role and the friendships made.



Top of the South

Penelope Banfield

My name is Penelope. I am the President for the Top of the South. It has been a very busy year in our region with lots of good things happening.

2 things we are proud of from the last year:

- We have delivered 2 Learn With Us Courses:
 - the Money Smarts Made Easy course in Richmond
 - the Keeping Safe Feeling Safe course in Nelson.
- Getting Members from all the groups together for our Top of the South Regional Meeting and AGM in April. It was great for members to see old friends, make new friends and to talk about important issues.

What we are working on doing better:

- We would like to get the Motueka and Kaikoura groups up and running again.

On behalf of the Members of the Top of the South Region, I would like to thank:

- Brigit and Gordon who advise us on the National Committee
- The Team at National Office that work so hard behind the scenes
- Pam Shanks (South Island Team Leader), Rebecca Young (previous Assistant) for all the work she did with the Nelson and Richmond groups, and Patrick Doherty (Regional Coordinator).
- All the funders that support the work we do (Nelson City Council, COGS).
- And finally all the Members that continue to speak up!



Midsouth Region

Shane McInroe

Hi I am the Midsouth President. I have been in this position for a year now and am really enjoying the role.

2 things we are proud of from the last year:

- We delivered 2 Learn With Us courses:
 - the Speaking Up course
 - the Money Smarts Made Easy course.

The courses went really well and some of the people who did the courses have now joined People First.

- We have been busy with our disability information and advisory service. We had information stalls at:
 - It's Great To Live Here at Eastgate Mall
 - Pacific Disability Day
 - Show Your Ability Expo
 - Next Steps Expo.



What we are working on doing better:

Our last 2 regional meetings have focused on the Strategic Goal: Be multicultural. Thank you to Sharon Kautai for collecting waiata and karakia for us to learn. We are looking forward to visiting Rapaki Marae later in 2018.

On behalf of the members of the Midsouth, I would like to thank:

- Pam Shanks, South Island Team Leader and Marg Matheson, Midsouth Region Coordinator
- Our Local Group Assistants Kathryn Bryant, Sue Kerr, Sharon Kautai and Marg Matheson
- Our volunteers Dan Cresswell and Warren Cresswell
- Our funders: Christchurch City Council, Rata Foundation and COGS.

Your support is important to keep the Midsouth Region strong.



Southern Region

2 things we are proud of from the last year:

- We are very proud of some of the recent achievements of our local members. Rosemary Scully released her book 'Making a Splash' in May. Her book talks about her years of working as a self-advocate. Local member William Luskie has been giving people with disabilities a voice through his powerful presentation about leaving residential care.
- People First Dunedin had their election at the start of the year.

What we are working on doing better:

We are working on growing our groups. We are very excited to see that the Dunedin and Balclutha groups are growing, and we are working on getting the Invercargill group back up and running. We will be advertising for a Local Assistant there soon.



Everyone was very sad to farewell Gerry O'Farrell as Regional Coordinator. Gerry did an amazing job over the years and will be missed. We welcome Lee-ann Wightman on board.

On behalf of the members of the Southern Region, I would like to thank:

- all the new committee members for all the work they put into keeping things running smoothly
- Phyllis, William and Rosemary for all the work you do in the community
- our volunteers Felicity, Lisa and Anne for all the support you give to the groups.

After 4 years as the Southern Regional President, I would like to say thank you to the members for voting me in. I have really enjoyed working as part of a team where everyone supports each other. People First has become like a second family to me!

National Advisors



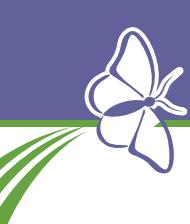
Brigit Mirfin-Veitch and Gordon Boxall

In our role as Advisors to the People First National Committee we get to hear first-hand about all of the great work that People First does. We also get to see how the National Committee and staff work together to make the best decisions for People First. Running an organisation like People First is no easy task! Sometimes the decisions that have to be made are hard, and a lot of time and effort goes into making them. Meetings can be long and tiring, and can sometimes mean that people are having to learn new things fast!

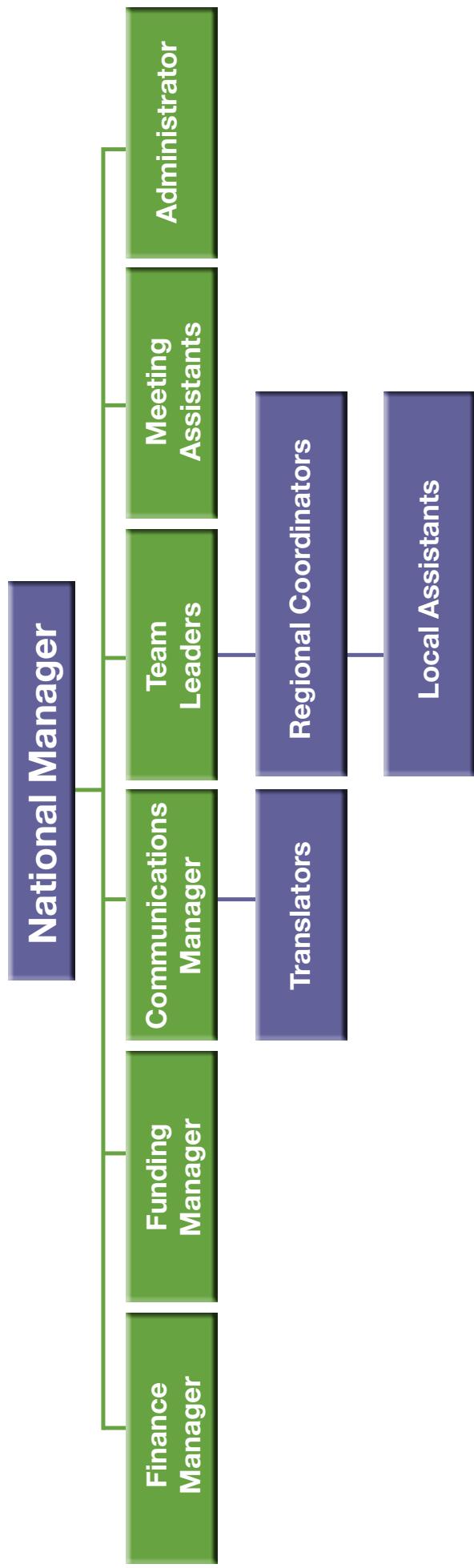
This year it has been really rewarding to get to see how experienced National Committee members go about supporting new National Committee members to become confident in the role they have been elected to do. People are encouraged to ask questions, and no one is made to feel bad about not knowing something. The reason that we comment on this is that this is not something that happens in all organisations or meetings.

Respect is an important part of all of the work of People First. National Committee members are very proud of the work that members do in meetings and projects. They know that this is how people with learning disability can be seen and heard in their communities. A big part of each National Committee meeting is learning about all the ways that People First members are having a say in international, national and local meetings and projects. This is an important way of seeing how People First is growing, and to celebrate what the organisation and its members have achieved.

One of the other things that we would like to highlight is the care and concern that the National Committee members have for People First staff. Members of the National Committee are very aware that they are in a governance role. That is, they are responsible for making sure that staff are well supported in their work. During the past year, the National Committee have been aware that some staff were having to work extra hard to get all their work done. In these situations, National Committee members listened carefully to the problems, and thought of ways to do things differently. National Committee members have worked hard to show that they value their staff, and that they see them as important to the success of the organisation. We are very honoured to be part of an organisation that treats its staff well.



People First New Zealand Inc. – Ngā Tāngata Tuatahi Management Chart





National Manager's Report

It has been a privilege serving People First members over the past year and working with a dedicated staff team.
Highlights have been:

- Providing opportunities for the development and growth of the confidence, skills and knowledge of members across New Zealand.
- Being able to deliver several Learn With Us courses, which upskill people with learning disability about topics such as speaking up, money and keeping safe.
- The 2017 National Leadership Forum which is our big annual event and assists with having leaders for the future.
- Being part of the Disabled People's Organisations (DPO) Coalition and its work co-governing with the New Zealand government and as a partner in the Independent Monitoring Mechanism (IMM).
- Attending Inclusion International's 17th World Congress with National Chairperson, David King and Life member Robert Martin MNZM. The Congress brought together 1000 people from over 70 countries around the world.
- Meeting and sharing information with People First Scotland in Edinburgh and All Wales People First in Cardiff.
- Being able to provide ongoing assistance to Robert Martin as he continues his term as a committee member on the United Nations Committee on the Rights of Persons with Disabilities.

Having enough funding to do everything we want to do is always a challenge and we continue to work hard to have enough to make good progress on the goals of People First New Zealand.

I want to thank:

- all the members for making People First a great organisation.
- the National Chairperson and the National Committee for their direction and decision making.
- the National Advisors, Gordon Boxall and Brigit Mirfin-Veitch, for their time, advice and wisdom.
- our volunteers – who assist with local groups and driving members to meetings.
- the staff – local, regional and national for their great work and dedication
- our funders – without whom we would not be able to make real changes in the lives of people with learning disability.

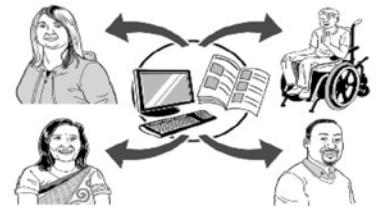
Together we achieve a lot.



Disability information and advice

People First New Zealand has a disability information and advisory service.

This means that we answer questions that members and the community have about:



- learning disability
- the United Nations Convention on the Rights of Persons with Disabilities
- how to speak up
- where you can get more information about services for people with learning disability throughout New Zealand.

Learn With Us

Learn With Us is the education arm of People First New Zealand. Members and staff write and teach the courses together. People First New Zealand knows how to teach in a way that works for people with learning disability.



Here are the courses we have:

- Speaking Up
- The UN Convention
- Work and your rights at work
- Keeping Safe Feeling Safe
- Money Smarts Made Easy.

Thank you to everyone involved with Learn With Us this year.

Make It Easy

People First New Zealand has an Easy Read translation service called Make It Easy.



We would like to thank all of the organisations who chose to make their information easier for people to read and understand through this service this year. We would also like to thank our translators, who work hard to make sure the service is world class. The Make It Easy service is very busy.

This means there is more accessible information in New Zealand, and more people with learning disability able to speak up on issues that affect them.

Projects

1. I am a citizen too



In the lead up to the 2017 national election, the National Committee decided to make a set of questions called 'I am a citizen too'. The questions were about the big issues that many people with learning disability face every day in New Zealand. The questions were shared with People First groups across the country and members used them to question politicians at election meetings.

In 2018 these questions were turned into a short film where People First members spoke up about these issues on the steps of Parliament. We worked together with Film for Change Aotearoa. The film has had a very good response and it will be a good resource for the future.

The film can be found here:

<https://www.peoplefirst.org.nz/news-and-resources/films-to-watch/>

Many thanks to the Frozen Funds Trust for their support of this project.



2. Making strong international connections - People First Daegu members from South Korea visit People First New Zealand

In April 2018, 14 visitors from South Korea came to New Zealand to learn about how to improve human rights for people with learning disability in their country. The group included People First members and their Assistants, researchers, and a metropolitan government official from Daegu City - whose job it is to close an institution they have there.

It was true self advocacy in action: people with learning disability coming together from 2 different countries, with 2 different languages - both working towards a common goal of improving human rights for people with learning disability across the world.

Yunkyeong Moon, People First member from Daegu said (translated), “I really liked how casual the Hutt Valley People First meeting was and that everyone got to have a say”.

Ngā mihi nui to Kevin Haunui and Whetu Campbell for their awhi as People First New Zealand welcomed our international guests with a pōwhiri.

Thanks also to the following people who helped People First New Zealand to host our guests: People First members and staff, the Office for Disability Issues, the Ihc Advocacy Team and Maranga (Spectrum Care Youth Services).



3. Leadership Forum 2017



Tasha said, "I have grown as a person today", as she took the microphone with confidence to have a say during the 2017 People First New Zealand National Leadership Forum.

In 2017 the forum was held on the 7th and 8th of November 2017, in Auckland. This was the 7th year Te Pou has funded People First New Zealand's National Leadership Forum and it has become our most exciting event of the year.

Human rights, speaking up and making strong connections are the focus of the forum. Lysandra travelled up from the Top of the South Region and said of being at the forum, "I can show that I can be a leader now. I would like to come again so I can meet up with other members from other regions."

Thank you to Te Pou for your commitment to People First New Zealand.



Speaking up

Advisory group work

Members from around New Zealand represent People First at many national, regional and local advisory groups. Their role is to bring the voice of people with learning disability and make sure all ideas for change will assist people with learning disability to have good lives.



People First New Zealand provides trained Meeting Assistants for members who represent People First on advisory committees.

Meeting Assistants:

- make sure members have all the information they need to attend meetings.
- brief members by going through agendas and papers before meetings.
- assist members to understand information and have their say during meetings.
- assist members to report to the National Committee after meetings.

This is a highly skilled role and People First New Zealand would like to thank everyone who has worked as a Meeting Assistant over the last 12 months. Your work ensures people with learning disability have an equal voice when speaking up.

Our work overseas

Inclusion International 17th World Congress

People First New Zealand is an associate member of Inclusion International and it was great to be able to attend the World Congress in Birmingham, England in June 2018. David King and Robert Martin, assisted by Cindy Johns, joined nearly 1000 people with learning disability from over 70 countries around the world to discuss issues and solutions for people with learning disability.



Robert was invited as a guest of Inclusion International. He did a great keynote speech and participated in 2 panels. Robert is well known around the world and is seen as a mentor for many people with learning disability.

People First National Chairperson David King was able to attend thanks to the generous support of IHC, and really enjoyed the experience.

Meeting other organisations like ours

David, Robert and Cindy took the opportunity of being in the United Kingdom and travelled to Edinburgh, Scotland to meet with People First Scotland and then to Cardiff, Wales to meet with All People First Wales. Both of these organisations gave them a huge warm welcome and, as David said, "They treated us like royalty and it was great to have the opportunity to share information about our organisations and meet many people from across both countries."

It was a fantastic opportunity to continue to build our international relationships with other organisations led by people with learning disability.

United Nations CRPD 11th Conference of State Parties

David, Robert and Cindy's trip continued to New York, USA to attend this event about the Convention on the Rights of Persons with Disabilities. David and Robert both spoke on a panel with other people from Australia, Kenya and the USA at an event called 'Leave no one behind - the participation of persons with intellectual disability'.

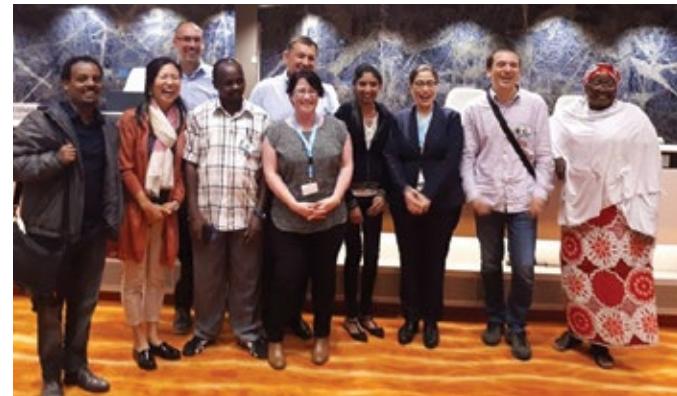
David said, "Speaking at the United Nations was a highlight of my time as National Chairperson and I will never forget it." Robert was also involved in another panel about closing institutions.





Assisting Robert Martin MNZM on the United Nations CRPD committee

As Robert Martin continues in his role as an independent expert on the UN Committee for the Rights of Persons with Disabilities, he continues to be assisted by People First New Zealand. His work takes him to Geneva 2 times a year – where the committee looks at the countries that have signed the Convention to see how they are putting in place the rights in the Convention. Robert's term runs to the end of 2020.



Robert Martin, with fellow UNCRPD Committee members

Alexia Black - Meeting Assistant, with the other Assistants of the UNCRPD Committee

2018 PyeongChang Paralympics

In March 2018 long term employee Janet Doughty was invited to South Korea to speak about the importance of closing down institutions and moving towards community living for people with learning disability. Janet spoke at the PyeongChang Paralympics 2018 international conference on disability rights.

Many disabled people in Korea and around the world still spend their whole lives in institutions. As Janet says, “Forging international relationships is extremely important to improving human rights for people with learning disability across the world. Leave no one behind is a Korean disability rights motto.”



Janet Doughty at the 2018 PyeongChang Paralympics conference on disability rights.

The Leona Gitmans Te Aranga Trust



Leona was a person who was passionate about people with learning disability knowing about self-advocacy. When Leona passed away her parents asked her family and friends to make donations to People First rather than bring flowers to her service.

We would like to say a big thank you to the Gitmans family, who support People First to this day, in her memory.

The Leona Gitmans Trust was set up by People First in 2004. In 2008 our Kaumātua, Arapeta Amai added the words Te Aranga to the name of the Trust, so it became the Leona Gitmans Te Aranga Trust.

With the support of the Trust, the People First National Committee gives an award every year to a person with learning disability who has been a strong leader in self-advocacy in New Zealand.

People First New Zealand was thrilled to be able to present the award for 2017 to People First Whakatāne member, Rainus Baker QSM.

Rainus was given a beautifully carved pounamu (greenstone), a cash prize and a mattress topper from the Gitmans' family business, Slumbertop NZ – a memory foam and comfort specialist.



www.slumbertop.co.nz



Card of the year competition

People First New Zealand runs a Card of the Year art competition.

This is a card that we give to people and organisations to thank them for their support. The competition is for artists with learning disability. People can choose what kind of art they want to do. Some choose to take photos, others choose to paint or draw.

The winners are chosen by the People First National Committee, with the support of Zeus Te Ahuru of Tahi Design.

In December 2017 People First New Zealand held an art exhibition at Vincents Art Workshop in Wellington, as part of Disability Pride Week. The exhibition showed all of the art from the 2017 Card of the Year competition. There were over 70 entries. The space looked beautiful, covered in butterflies and a few pictures were sold for koha to support the work of People First.



Tuisi with his entry



Abi with her entry



Central Region President James Carr reading his speech at the opening of the art exhibition.

This year artists were invited to enter art that showed the work of People First New Zealand.

The winners for the 2018 competition were:

1st: Katherine Johnson (artwork pictured)

2nd equal: Blair Houghton

2nd equal: Harold Reedy

The winning artists all received a prize for their entries and Katherine's art was made into the 2018 People First Card of the Year.

A big thank you to everyone who entered, and to Zeus Te Ahuru of Tahi Design for his continued support of this competition.



Remembering our friends



It is important to remember those who have walked the path before us so that we can honour them into the future with our work.

The national committee would like to remember and say thank you to these People First members, who passed away this year:

Robert Glenn (Northern Region)

Ian Sadler (Top of the South Region)

People and organisations that People First New Zealand would like to thank

Thank you to the members of People First New Zealand.

Thank you to the staff and volunteers of People First New Zealand.

Thank you to the organisations that People First New Zealand has worked with this year, like:



Disabled Persons Assembly

IHC

Blind Citizens NZ

Wellington Aftercare Association

Kāpo Māori o Aotearoa

Inclusive NZ

Deaf Aotearoa

Sam Corliss

Balance NZ

Change People Ltd

Workbridge NZ

Photosymbols Ltd

The Office of the Ombudsman

The New Zealand Disability Support Network

Donald Beasley Institute

The New Zealand Federation of Disability Information Centres

NZ ASID

Tahi Design

New Zealand Human Rights Commission

The New Zealand Human Rights Commission

Film for Change Aotearoa

Erin Harwood - Freelance Proofreading and Editing

The Office of the Health and Disability Commissioner

Access Alliance



Thank you to our funders who make all of this work possible

IHC Foundation

Te Pou

Z (Good in the Hood)

WEL Energy Trust

Community Organisation Grants Scheme

New Zealand Lottery Grants Board

Christchurch City Council

Rata Foundation

The Lion Foundation

IHC NZ Inc.

Tahi Design

Gitmans Family

Minister's Discretionary Fund

Frozen Funds Trust

Acorn Foundation

Nelson City Council

New Zealand Disability Support Network

Whakatāne District Council

Bay Trust

Eastern and Central Community Trust





People First New Zealand Incorporated

Performance Report Contents

For the year ended 30 June 2018

Contents	Page
Non Financial Information	
Entity Information	30
Statement of Service Performance	32
Financial Information	
Statement of Financial Performance	38
Statement of Financial Position	39
Statement of Cash Flows	40
Statement of Accounting Policies	41
Notes to the Performance Report	42
Auditor's Report	
Independent Auditor's Report	48



People First New Zealand Incorporated Entity Information

For the year ended 30 June 2018

MOORE
STEPHENS

Legal Name of Entity

People First New Zealand Incorporated - Ngā Tāngata Tuatahi

Type of Entity and Legal Basis

Charitable organisation incorporated under the Incorporated Societies Act 1908
Registered as a Charity (registration number CC11244) under the Charities Act 2005

Entity's Purpose or Mission Statement

People First New Zealand Inc. Ngā Tāngata Tuatahi is here to empower and support people with learning disability to be strong and valued individuals in New Zealand.

Entity Structure & Governance

National Committee Structure: People First is governed by a National Committee of 6 Presidents who represent their own regions, and up to 2 other non-voting advisors that the National Committee might invite to join and help them in their work.

On the National Committee:

Chairperson	David King
Northern Region President	Alex Sneddon
Midland Region President	Kris Roguski
Central Region President	James Carr
Top of South Region President	Penelope Banfield
MidSouth Region President	Shane McInroe
Southern Region President	David King
Non-voting advisors	Brigit Mirfin-Veitch and Gordon Boxall

Operational Structure: People First New Zealand's operations are managed by a team of 11 paid employees. We employ National Manager, Finance Manager, Funding Manager, Communications Manager, 2 Team Leaders, an Office Administrator and 6 Regional Coordinators. Paid Local Group Assistants and volunteers support People First New Zealand with our various activities throughout the year.

On the Management Team:

National Manager	Cindy Johns
Finance Manager	Crystal Fang
Funding Manager	Janet Doughty
Communications Manager	Alexia Black

Main Sources of Cash & Resources

People First has received its income from grants, funding, donations, Make It Easy translation service, advisory service.

Main Methods Used by the Entity to Raise Funds

People First employs a part-time Funding Manager to oversee all funding applications and accountability, and to identify new funding opportunities.

People First applies for grants, funding and donations from various sources, assists our members to participate in government advisory group meetings, and promotes both the Make It Easy and Learn With Us services.

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

The 6 National Committee Members and 2 non-voting advisors on the governing body are all volunteers, 1 Volunteer assists National Office with online banking services, 10 Local Group Assistants contribute to help run local People First groups and many provide their vehicles for picking up members to attend meetings. National Committee does not receive donated goods.



People First New Zealand Incorporated Entity Information

For the year ended 30 June 2018

Additional information

Independent Auditor Moore Stephens Wellington Audit
Wellington

Banker Westpac

Solicitor Duncan Cotterill
Wellington

Contact information

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Wellington 6011

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Phone (04) 381-3242 0800 20 60 70
Fax (04) 381-3242



People First New Zealand Incorporated Statement of Service Performance

For the year ended 30 June 2018

MOORE
STEPHENS

Description of the Entity's Outcomes

People First members have increased confidence, skills, knowledge and opportunities to speak up

Description and quantification of the entity's outputs	2018	2017
Self-advocacy meetings – information about rights and how to speak up number of local groups	33	33
Advisory committees number of national advisory committees that members represent People First on	20	15
Projects number of national projects <ul style="list-style-type: none">• Leadership forum• NZDSN – Supported Employment workshop• Frozen Funds – I am a Citizen too	3	5
number of members participating in Leadership Development	29	30
Participation at national/international conferences <ul style="list-style-type: none">• number of national conferences attended• number of international conferences attended	4 3	8 5

People First New Zealand Incorporated
Statement of Service Performance

For the year ended 30 June 2018

**MOORE
STEPHENS**

• number of presentations at conferences	4	3
• number of information stalls	3	8
• number of Members attending	8	12
Learn with us education courses		
• number of Speaking up courses	1	1
• number of participants at speaking up courses	8	8
• number of Keeping safe feeling safe courses	4	1
• number of participants at keeping safe feeling safe courses	28	14
• number of Money smarts made easy courses	5	1
• number of participants at money smarts made easy course	42	8
• number of Facebook likes	1,744	1,318
• number of users of website	5604	4920
• number of Butterfly express newsletters	2	2
• number of Butterfly express newsletters produced	2000	2,000
• number of annual reports produced	700	800
• number of resources created: 2x wristbands, 1x pens, 1 x postcards, 2 x Card of the Year, 5x Keeping Safe Feeling Safe, 1 x Money Smarts	12	7
• number of resources produced	7280	7,300



People First New Zealand Incorporated Statement of Service Performance

For the year ended 30 June 2018

MOORE
STEPHENS

• number of 0800 calls	568	547
Make it easy translation service translation documents into Easy Read - every day words and pictures – an accessible format for people with learning disability – number of completed translations	61	57

Additional output measures		
evaluations were received from 100% of leadership forum participants	100%	100%
Results were:		
• increased confidence	58%	70%
• increase skills and knowledge	100%	97%
• opportunities to have a say	93%	100%

Additional information

Here are some quotes from people that have engaged with People First New Zealand:

Keeping Safe Feeling Safe

I have always tried to treat all people with respect, however for some this right doesn't happen automatically for them. Until I attended KSFS I didn't fully realise what a struggle it was for people with learning difficulties to be treated with dignity and respect. I watched all the participants grow and blossom, not just from learning their rights and where they could go to get advice, but because they could see that people from different organisations genuinely cared that they could have the skills and confidence to go out there and be safe in the community and hopefully be part of the community without prejudice.

**MOORE
STEPHENS**

People First New Zealand Incorporated Statement of Service Performance

For the year ended 30 June 2018

I am very grateful that I was able to participate, I also learnt along the way.

Robyn Moore

NZ Police

Keeping Safe course and People First has made a huge difference to Tyler's life.

He has learnt some amazing skills and meet some amazing people.

And yes you are right People First are Winners.

Andrea Lamont

Parent of member

Te Pou Leadership - Members quotes

"I do have something to say because being part of a team and being a leader is being part of a community."

Peter - Member

"My experience for leadership forum has been great and my voice has been heard. To learn about more about the Treaty of Waitangi in my region and it's been great to meet other leaders."

Michael - Member

"It's very good. I really enjoyed coming here. Nice to meet new friends. I have learnt things here and will talk to the group about what I learned. I'm happy."

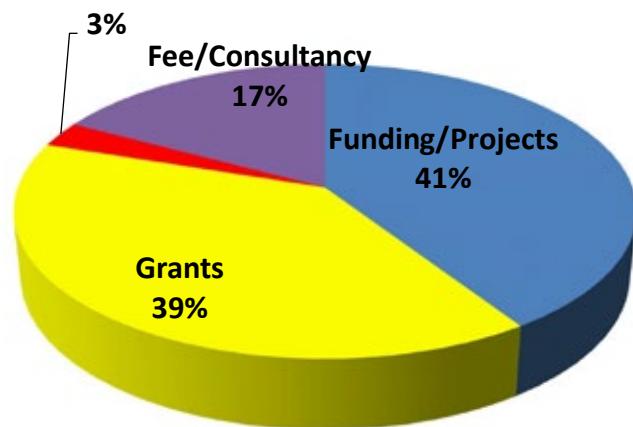
Jenny - Member



Money In

Income

Donations/Resource /Interest



■ Funding/Projects

■ Grants

■ Donations/Resource /Interest

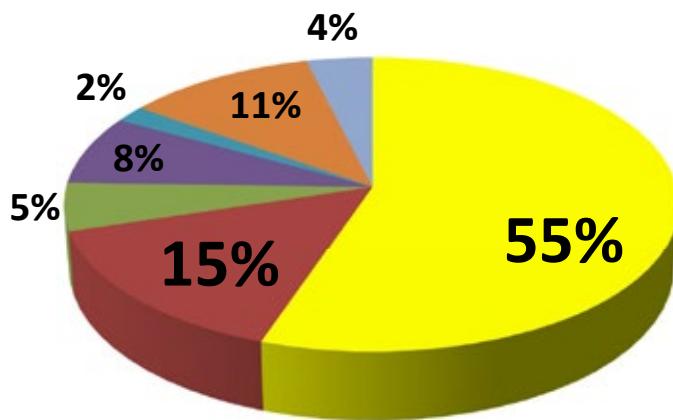
■ Fee/Consultancy



Total Money in: \$962,189

Money Out

Expenses



■ Wages

■ Travel Cost

■ Rent/Venue Hire

■ Print/Stationery/Phone

■ Kiwisaver Contribution/Professional Fee

■ Conference/Meeting Fee/Contractors

■ Others



Total Money Out: \$922,524



Statement of Financial Position

Current Assets	\$921,074
Fixed Assets	\$10,400
Total Assets	\$931,474
Less	
Current Liabilities	\$156,904
Total Liabilities	\$156,904
Net Assets	\$774,570





**People First New Zealand Incorporated
Statement of Financial Performance**

For the year ended 30 June 2018

**MOORE
STEPHENS**

Revenue	Note	2018	2017
		\$	\$
Donations	1	8,500	4,660
Fees/Consultancy	1	164,872	144,218
Funding for projects	1	391,822	402,050
Grants	1	378,450	303,367
Interest received	1	7,616	8,597
Other revenue	1	10,929	17
Total Revenue		962,189	862,909
Expenses			
Volunteer and employee related costs	2	625,019	541,665
Costs related to providing goods or services	2	181,061	219,788
Other expenses	2	116,444	101,752
Total Expenses		922,524	863,205
Surplus/(Deficit) for the year		39,665	(296)

The accompanying notes form part of these financial statements

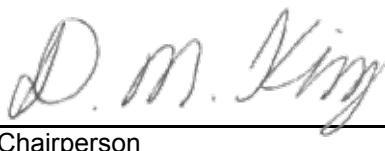
People First New Zealand Incorporated
Statement of Financial Position

As at 30 June 2018

**MOORE
STEPHENS**

Assets	Note	2018	2017
		\$	\$
Current Assets			
Bank accounts and cash	3	562,859	581,431
Investment	3	218,273	211,319
Debtors and prepayments	3	139,942	49,744
Total Current Assets		921,074	842,494
Non-Current Assets			
Property, plant, equipment and trademark	5	10,400	4,563
Total Non-Current Assets		10,400	4,563
Total Assets		931,474	847,057
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	19,017	8,012
Employee costs payable	4	41,208	41,985
Income received in advance	4	86,741	41,151
Other current liabilities	4	9,938	21,003
Total Current Liabilities		156,904	112,151
Total Liabilities		156,904	112,151
Total Assets less Total Liabilities (Net Assets)		774,570	734,906
Accumulated Funds			
Capital contributed by owners or members			
Accumulated surpluses or (deficits)		734,906	730,098
Reserves	6	39,664	4,808
Total Accumulated Funds		774,570	734,906

For and on behalf of the trustees:



 Chairperson

David King 03 Oct 2018

 Date authorized for issue



 National Manager

Cindy Johns 03 Sep 2018

 Date authorised for issue

The accompanying notes form part of these financial statements



People First New Zealand Incorporated Statement of Cash Flows

For the year ended 30 June 2018

MOORE
STEPHENS

Cash Flows from Operating Activities	Note	2018	2017
Cash was received from:		\$	\$
Donations, fundraising and other similar receipts		766,474	673,120
Fees, subscriptions and other receipts from members*		117,191	144,235
Receipts from providing goods or services*		-	-
Interest, dividends and other investment revenue		7,616	8,043
Net GST		(21,226)	(3,237)
Cash was applied to:			
Payments to suppliers and employees*		875,152	867,062
Net cash flows from operating activities		(5,097)	(44,901)
Cash flows from Investing and Financing Activities			
Cash was applied to:			
Payments to acquire property, plant and equipment		(5,836)	2,716
Payments to purchase investments		-	-
Net cash flows from investing & financing activities		(5,836)	2,716
Net increase/(decrease) in cash		739	(47,617)
Opening bank accounts and cash		780,393	840,367
Closing bank accounts and cash		781,132	792,750
This is represented by:			
Bank accounts & Cash	3	781,132	792,750

The accompanying notes form part of these financial statements

People First New Zealand Incorporated

Statement of Accounting Policies

For the year ended 30 June 2018

**MOORE
STEPHENS**

Basis of preparation

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. Our currency used is New Zealand dollar, level of rounding is to dollar.

GST

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST. People First is registered for GST: 85-357-628

Specific Accounting Policies

Income Tax

People First New Zealand Inc is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

Bank accounts & Cash

Bank accounts & cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less and 1 year's rainy-day account

Revenue from sale of goods

Revenue is recorded when the goods are sold. If the purchaser pays before they receive their goods, the national committee records a liability. If the purchaser does not pay on receipt of the goods, the national committee records a debtor.

Revenue from sale of services

Revenue is recorded based on the stage of completion of the service at balance date.

Particular Accounting Policies

Accounts Receivable - Accounts receivable are stated at expected realisable value. Provision has been made for doubtful debts if there are indicators of impairment.

Fixed Assets – Fixed assets are stated at cost less aggregate depreciation. Depreciation has been provided on a straight line basis, so as to allocate the cost of assets over their estimated useful lives as follows:

Computer Equipment: 36%

Video Camera Equipment 28.80%

Office Equipment 18-63.5%

Income Recognition:

- Funding and Grants: Funding and Grants received for the performance of agreed activities is recognised as income upon delivery, where there is partial delivery of contractual obligations, income is recognised to match costs incurred.

- Fees/Consultancy: Fees received from advisory group Assistant support role, project administration management and translation income

- Donation: received from individual's or organisation's donations

- Interest: received from Westpac bank accounts

Income received in advance:

Revenues received in advance are reported as a current liability, as there is an obligation to keep delivering the related service in 2018

Accounts Payable:

Some invoices are vouched for payment, accounts policy per Tier 3 model

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used throughout the period (Last year - Nil)



People First New Zealand Incorporated
Notes to the Performance Report

For the year ended 30 June 2018

**MOORE
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Note 1: Analysis of Revenue

Revenue Item	Analysis	2018	2017
		\$	\$
Donations, Other Similar Revenue	Personal Donations	50	-
	Leona Gitmans Family	800	2,500
	Acorn Foundation	2,000	500
	Centre for Independent Living	100	750
	Justice Action Group	230	100
	Eastern and Central Community Trust	4,000	-
	NZ Disability Support Network	1,000	-
	Idea Youth Space	320	810
	Total	8,500	4,660

Revenue Item	Analysis	2018	2017
		\$	\$
Fee/Consultancy	Make It Easy translation service	91,941	67,131
	Advisory group supporting, project administration management	72,931	77,087
Total		164,872	144,218

Revenue Item	Analysis	2018	2017
		\$	\$
Funding	HDC Consultation	-	2,222
	Idea Service-KeepingSafeFeelingSafe	-	12,900
	Idea Service - IASSIDD 16	-	634
	Te Pou Consumer Leadership	34,099	83,746
	NZ Care	54,625	-
	MOH DIAS	301,588	297,131
	NZ Disability Support Network	1,510	1,079
	Western Bay of Plenty Disability Suppo	-	1,268
	Whakatane District Council- Midland R	-	3,070
	Total	391,822	402,050

Revenue Item	Analysis	2018	2017
		\$	\$
Interest Received	Interest Received	7,616	8,597
	Total	7,616	8,597

Revenue Item	Analysis	2018	2017
		\$	\$
Other Revenue	Resources	191	17
	Overpayment of GST	10,738	
	Total	10,929	17

People First New Zealand Incorporated
Notes to the Performance Report

For the year ended 30 June 2018

**MOORE
STEPHENS**

Note 1: Analysis of Revenue

Revenue Item	Analysis	2018	2017
		\$	\$
	Christchurch City Council	15,757	11,480
	Rata Foundation/The Canterbury		
	Community Trust	8,389	7,563
	COGS	42,080	40,836
	Frozen Funds Trust	9,900	2,141
	Ihc Foundation-Financial Literacy		
	Money	-	2,473
	Foundation North	36,952	10,000
	Ihc Foundation-Money Smart	-	20,736
Grants	Bay Trust	7,500	-
	Hargreaves Charitable Trust	402	398
	Nelson City Council	1,500	-
	IASSID -ASID	-	1,500
	Minister's Discretionary Fund	1,000	4,110
	People First Contribution	4,134	-
	NZ Lottery Grants	120,000	120,000
	Office for Disability Issues - Support Ro	113,461	72,158
	The Lion Foundation	12,366	8,680
	WEL Energy Trust	5,009	1,292
	Total	378,450	303,367

Note 2: Analysis of Expenses

Expense Item	Analysis	2018	2017
		\$	\$
	Salaries and wage	509,363	464,985
	Volunteer cost	2,919	4,149
Volunteer and employee related costs	KiwiSaver contribution & ESCT	16,787	17,226
	ACC levies	1,162	1,435
	Meeting allowance	25,386	17,475
	Consultancy/Contractors	69,402	36,395
	Total	625,019	541,665

Expense Item	Analysis	2018	2017
		\$	\$
	Administration	4,884	14,534
	Group funding	-	1,332
Costs related to providing goods or services	Travel costs	138,565	147,844
	Staff training	2,215	6,959
	Conference expenses	8,640	14,048
	Resources: printing & reproduction/video	26,757	35,071
	Total	181,061	219,788

Expense Item	Analysis	2018	2017
		\$	\$
	Accounting,audit,bank and Professional	7,294	10,432
	Computer expenses and telecommunic	24,032	20,301
	Depreciation/write-off	4,381	4,306
Other Expenses	Office rent,venue and equipment hire	48,291	40,140
	Gifts and donation	4,502	4,135
	Insurance	4,600	4,439
	Stationery,Postage	19,328	14,366
	Membership	2,541	2,734
	Other expenses	1,475	899
	Total	116,444	101,752



People First New Zealand Incorporated

Notes to the Performance Report

For the year ended 30 June 2018

**MOORE
STEPHENS**

Note 3: Analysis of Assets

Asset Item	Analysis	2018	2017
	National cheque account	79,447	115,076
	National saving account	423,971	428,850
	Business credit card - Cindy	12,053	25
	Business credit card - Crystal	(80)	(645)
	Business credit card - Janet	2,740	(13)
	Business credit card - Alexia	(197)	-
	Business credit card - Anne Marie	(855)	
	Ashburton group	35	79
	Balclutha group	1,509	-
	Blenheim/Marlborough group	512	245
	Central region	21	20
	Central City Auckland group	2,756	2,155
	Christchurch group	5,734	5,873
	Dunedin group	866	358
	East Auckland group	104	679
	Gisborne group	1,260	1,918
	Hamilton group	5,301	3,096
	Te Awamutu	1,108	1,603
	Horowhenua group	417	467
	Hutt Valley group	785	1,017
	Kaikoura group	125	125
	Kapiti group	1,308	123
	Mana group	145	145
Bank accounts and cash	Manawatu group	50	1,247
	Midland region	429	823
	MidSouth region	305	321
	Motueka group	786	786
	Nelson group	32	40
	North Canterbury group	462	418
	North Shore group	1,276	600
	Taranaki group	1,153	1,783
	Northern region	364	887
	Oamaru group	21	886
	Petty Cash	736	736
	Papakura/Franklin group	1,860	2,020
	Rangitikei	2,000	-
	Richmond	1,818	-
	Rotorua group	990	239
	Selwyn group	1,586	-
	South Auckland group	728	911
	Tauranga group	1,008	148
	Timaru group	2,048	49
	Top of South region	7	7
	Whanganui group	832	1,101
	Wellington group	1,068	1,175
	West Auckland group	2,127	857
	Whakatane group	1,725	2,615
	Whangarei group	383	2,586
	Total	562,859	581,431

Asset Item	Analysis	2018	2017
Investment	Term deposit	218,273	211,319
	Total	218,273	211,319
Asset Item	Analysis	\$	\$
Debtors and prepayments	Accounts receivable	139,331	49,190
	Accrued income	611	554
	Total	139,942	49,744

**MOORE
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**People First New Zealand Incorporated
Notes to the Performance Report**

For the year ended 30 June 2018

Note 4: Analysis of Liabilities

Liabilities Item	Analysis	2018	2017
		\$	\$
Creditors and accrued expenses	Accounts payable	11,073	2,319
	Accrued audit fee and expenses	7,944	5,693
	Total	19,017	8,012

Liabilities Item	Analysis	2018	2017
		\$	\$
Employee costs payable	Annual leave accrual	31,565	29,211
	Salary & wage accrual	9,643	12,774
	PAYE and other taxes owing at balance date	-	-
	Total	41,208	41,985

Liabilities Item	Analysis	2018	2017
		\$	\$
Income in Advance	Funding:	NZ Disability Support Network	- 1,510
		Te Pou Leadership	58,032 21,569
		New Zealand Care Trust	2,875 -
		COGS	5,994 5,051
	Grants:	Christchurch City Council	2,743 3,500
		Foundation North	13,048
		Hargreaves Charitable Trust	- 402
		Rata Foundation	4,049 2,437
		The Lion Foundation	- 3,673
		WEL Energy Trust	- 3,009
	Total	86,741	41,151

Liability Item	Analysis	2018	2017
		\$	\$
Other current liabilities	GST payable	9,938	21,003
	Total	9,938	21,003



People First New Zealand Incorporated
Notes to the Performance Report
For the year ended 30 June 2018

**MOORE
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Note 5: Property Plant & Equipment

This Year		Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Office equipment	-	-	-	-	-	-
Computers(including Software)	4,455	1,418	-	3,613	2,260	
Video Camera Equipment	108	-	-	108	-	
Total	4,563	1,418	-	3,721	2,260	
Intangible Assets-Trademark	-	8,800		660	8,140	
Last Year		Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Office equipment	-	-	-	-	-	-
Computers(including Software)	5,764	2,716	-	4,025	4,455	
Video Camera Equipment	389	-	-	281	108	
Total	6,153	2,716	-	4,306	4,563	
Intangible Assets-Trademark	-	-	-	-	-	

Note 6: Changes in Accumulated Funds

This Year		Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Capital contributed by owners or members		-	-	-	-
Capital returned to owners or members		-	-	-	-
Surplus/(Deficit)		-	734,906	39,664	774,570
Distributions paid to owners or members		-	-	-	-
Transfer to reserves		-	-	-	-
Closing Balance		-	734,906	39,664	774,570
Last Year		Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance					
Capital contributed by owners or members		-	-	-	-
Capital returned to owners or members		-	-	-	-
Surplus/(Deficit)		-	730,098	4,808	734,906
Distributions paid to owners or members		-	-	-	-
Transfer to reserves		-	-	-	-
Closing Balance		-	730,098	4,808	734,906

Name	Nature and Purpose	Actual	Actual
		This Year	Last Year
		\$	\$
Leona Gitmans Trust	National Committee decided to contribute up to \$1,500 every year to the Leona Gitmans Trust, which includes the Start Up account - which is therefore recorded separately in reserves.	(722)	667
	Total:	(722)	667

People First New Zealand Incorporated
Notes to the Performance Report
For the year ended 30 June 2018

**MOORE
STEPHENS**

Note 7: Commitments

Commitment	Explanation and Timing	2018	2017
Office rent	Within one year	17,984	21,420
	After one year but not more than five	7,307	25,018
	Total	25,291	46,438
Commitment to provide loans or grants	None		
	Total	-	-

Note 8: Contingent Liabilities

At balance date there were no known contingent liabilities (Last year: nil)

Note 9: Related Party transactions

Description of relationship	Description of transaction	2018	2017
Transactions with trustees		\$	\$
		-	-
Total		-	-

There are no amounts due from or to related parties at balance date (Last year: nil)

Note 10: Events after 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)

Note 11: Other disclosures

Goods and services provided to the trust in kind

The trust relies heavily on the generosity of the community both financially and with the amount of donated time from volunteers. Without our volunteers, People First would not be able to do everything we currently do. The amount of volunteer time donated to the trust cannot be valued as there are no equivalent paid positions with the organisation.

Assets used as security for liabilities

No assets have been used as security for liabilities at reporting date (2017: Nil)



Independent auditor's report

To the Members of People First New Zealand Incorporated

Opinion

We have audited the accompanying performance report of People First New Zealand Incorporated on pages 2 to 17, 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, and the statement of accounting policies and notes to the performance report.

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 presents fairly, in all material respects:
 - the entity information for the year then ended
 - the service performance for the year then ended, and
 - the financial position of People First New Zealand 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) issued by the New Zealand Accounting Standards Board.

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 People First New Zealand 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 our capacity as auditor we have no relationship with, or interests in, People First New Zealand Incorporated.

National Committee's responsibilities for the performance report

The National 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 and fair presentation of the performance report on behalf of People First New Zealand Incorporated 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 by the New Zealand Accounting Standards Board, and
- c) for such internal control as the National 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 National Committee are responsible on behalf of People First New Zealand Incorporated for assessing People First New Zealand Incorporated'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 National Committee either intend to liquidate People First New Zealand Incorporated 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 the 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 People First New Zealand Incorporated'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 National Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on People First New Zealand Incorporated'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 People First New Zealand Incorporated 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 National 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.

Moore Stephens

Moore Stephens Wellington Audit | Qualified Auditors, Wellington, New Zealand
4 October 2018

