



Annual Report

July 2016 - June 2017

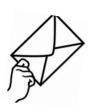


Contact details

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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.

Southern Region 3 Groups 3) Balclutha 1) Dunedin 2) Oamaru Ngā Tāngata Tuatahi Organisation Chart Midsouth Region 3) North Canterbury 5 Groups 2) Christchurch 1) Ashburton South Island 4) Timaru 5) Selwyn Top of the South **National Committee** 5 Groups 5) Richmond Region 1) Blenheim 2) Kaikoura 4) Motueka 3) Nelson Members Central Region 8 Groups 6) Horowhenua Wellington Kapiti Hutt Valley 4) Whanganui 5) Manawatu 8) Rangitikei 7) Taranaki North Island Midland Region 7 Groups 2) Te Awamutu 5) Whakatāne 3) Tauranga 1) Hamilton 7) Gisborne 4) Rotorua 6) Te Puke 7) Papakura/Franklin Northern Region 5) Central Auckland 4) South Auckland 7 Groups 3) West Auckland 1) North Harbour 2) East Auckland 6) Whangarei

Life Members

National Advisors

The People First National Committee

The Committee meets 3 times a year to make decisions, 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: Jodie Turner

Northern Region President: Raymond Thoumine

Northern Region Vice President (has been attending meetings): Alex Snedden

Midland Region President: Jodie Turner

Central Region President: James Carr

Top of the South Region President: Penelope Banfield

Midsouth Region President: Craig Bellis

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



People First is making good progress on all our goals and the regions are doing a lot of great work.

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 great as they are our future.

It has been good to work alongside the other Disabled People's Organisations (DPO's) and the Government, through the important work of the DPO Coalition.

It is important we speak up on issues that affect disabled people. This year People First joined two campaigns. The Never Again campaign – which is calling for an inquiry into abuse in state care and an apology. And the Access Alliance – which is calling for a law that covers accessibility in all areas of life.

People First members are also speaking up nationally, regionally and locally on all sorts of topics including transport, having enough money to live on and having choice and control over your life.

Running People First is a team effort and I want to thank the members of 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.

My last thank you is to all the staff and volunteers throughout New Zealand for your hard work and support.







Northern Region

Raymond Thoumine and Alex Snedden

My name is Alex Snedden and I am now the President of People First in the Northern Region. I really enjoy the role.

It was great to see (our past President) Raymond at the AGM, looking and feeling so well. He will keep working to share his skills and experience in local groups.

Two things we are proud of from the last year:

- Getting Whangarei group up and running.
- We had a great turnout at the Northern Region AGM.

What we are working on doing better:

We have had a low turnout at local group meetings, but we are hoping to turn that around!

We wish to thank:

- all our members that go the extra mile.
- our staff Kaeti Rigarlsford and Leilani Thompson Rickys.
- our long standing volunteer Jenny Booten.
- our National team, supporters, friends and funders that support us to live good lives.





Midland Region

Jodie Turner

Hi my name is Jodie Turner, I am the Regional President for the Midland region.

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

Two things we are proud of from the last year:

- Midland organised a Community Event "Beyond the Thinking Wall" to raise awareness of people with learning disability in rural areas.
- Midland had a successful two-day regional meeting and marae hui. We want to grow leadership within our region and to raise awareness about learning disability within the Māori community.

What we are working on doing better:

 Transport. It is always an issue for members in our region. It can be hard for some members to get to our meetings.

I would like to thank a few people who have assisted me over my four years as the Midland Region President. I would like to thank Nicolina Newcombe and Yi Small for building my leadership and self-advocacy skills, and National Manager Cindy Johns for encouraging me to grow as a leader. Thank you to the members of the National Committee and Midland region – I have enjoyed my time being the President and serving the members. I would also like to thank the staff of People First.

Big thank you to 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.

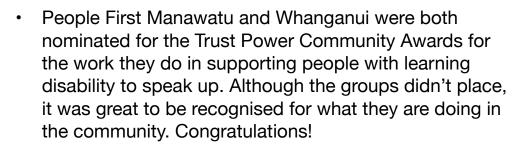




James Carr

Hi, my name is James Carr. I was elected as the Central Region President in August and am the President of the Hutt Valley local group.

Two things we are proud of from the last year:



 Starting a new group in an area is hard but this year we have welcomed People First Rangitikei group to the Central Region. There are about 30 members attending this group each month.



What we are working on doing better:

 Transport to People First meetings and services not assisting our members get to their monthly local group meetings. We are working with services so hopefully members are able to go if they want to.

I'd like to thank Anne Marie Kirkpatrick, Central Region Coordinator, and our 10 Local Assistants who continue to support and help our local groups and members to grow and make them strong. Without their continued support and dedication our groups would struggle to exist.

I'd also like to thank our members. Across the region members are speaking up on issues from a lived experience in the community and on advisory groups with local councils, DHB's and community organisations. Keep up the fantastic work!







Top of the South

Penelope Banfield

Hi my name is Penelope – I am loving my role as the Top of the South President. I am learning a lot and it is fun going to Wellington to work with the other committee members.

Two things we are proud of from the last year:

- We are very proud that the Blenheim Group's idea for a money course has resulted in the new Money Smarts Made Easy course being offered by People First.
- Development of the new People First Richmond group with new younger members.

What we are working on doing better:

 We have been busy setting up the new Richmond Group as the Nelson group got so big! We are working together with the new members so they can confidently run their own meetings.

We would like to say thank you to:

- Darlene Purdie for being our Blenheim Assistant
- the people who advise us on National Committee
- Cindy Johns for managing everything so well
- Pam Shanks for helping me with my reports
- Rebecca Young for being a fantastic assistant for the Nelson and Richmond groups.



Midsouth Region

Craig Bellis

Hi I am the Midsouth President. It has been a great year. The groups in Midsouth are doing so well.

Two things we are proud of from the last year:

- Our disability information and advice service activity –
 we set up displays and distributed information at three
 information days: Pacific Disability Day, Show Your
 Ability, and Share, Learn, Activate. These were all great
 opportunities to showcase People First's Easy Read
 Translation Service and the Learn With Us resources.
- We delivered two Learn With Us Courses:
 - Money Smarts Made Easy
 - Speaking Up.



Getting groups going in Timaru and Westport.

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 Wells, 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 so we can continue with our great work.







Southern Region

David King

Hi, my name is David King. I am the Southern Region President.

Two things we are proud of from the last year:

- The highlight of the year must be the award of the Queens Service Medal to our very own Rosemary Scully. Quietly, and with great determination, Rosemary has provided advocacy, leadership and mentoring to the Southern Region for many years.
- Coming together with Dunedin, Balclutha and Oamaru at our Regional meeting to share stories and pizza.
 Getting together is always something we enjoy.



What we are working on doing better:

We are working to grow our numbers in Oamaru and Balclutha.

A big thanks to Peter, Phyllis and William of the Dunedin group for their networking skills and ability to highlight the important issues. Felicity and Lisa continue to provide excellent and faithful support to our group. A sincere and heartfelt thanks to you both.

We are very grateful to Mike in Oamaru for his support of the group. Over 10 years!! And to Leeann in Balclutha for really working hard to establish and build our strong group in the town.

I would like to thank Gerry O'Farrell for his hard work as Regional Coordinator over the year. Your support keeps our region strong.

My last thank you is to all the staff and volunteers throughout New Zealand for your hard work and to our funders for your ongoing support.

National Advisors



Brigit Mirfin-Veitch and Gordon Boxall

We are fortunate enough to be volunteer advisors on People First's National Committee.

Having done this for some years now we are getting better at listening rather than speaking!

A recent example may make the point. The National Committee had to make an important decision about whether

to continue to pay super to staff who had reached retirement age.

The issue was really hard to understand but one member who doesn't usually say much showed his grasp of the issue by saying "Well, I am happy for them to have it for now but not when they are eighty!"

This led to a discussion about what age was felt to be encouraging to good staff and fair to People First and consensus was soon reached.

This doesn't happen by chance. We see staff working hard to make sure they are not allowing their thoughts (and prejudices) to get in the way of what a member may think or want.

The regular change of members on the National Committee (made up, of course by Presidents elected from each Region) provides opportunities for different people to take on different roles and to grow their leadership skills.

The leadership opportunities are also increasing because the government has taken on the 'nothing about us without us' challenge which ensures that their new design of the disability sector involves all stakeholders in a meaningful way.

This great success also adds pressure to People First to have the capacity to respond. To make sure we do, each Region needs to have a strong membership base, and a culture that enables, supports and provides opportunities for local members to build their confidence and capability to share out such roles.



This year the National Committee have had the following guests:



Rose Wall and Cordelia Thomas, Health and Disability Commission

This visit was to talk about:

- making some of the Health and Disability Commission's resources in Easy Read
- a Health and Disability Commission survey on doing research on people without informed consent.

Frances Anderson, Te Pou

This visit was to update us on the Let's Get Real resource.

Esther Woodbury, Disabled Person's Assembly

This visit was to talk about the:

- Education for All rally
- work Esther does on government policy for DPA
- Access Matters campaign.

Paul Gibson and Erin Gough, New Zealand Human Rights Commission

This visit was to talk about the Never Again campaign.

Zeus Te Ahuru, Tahi Design

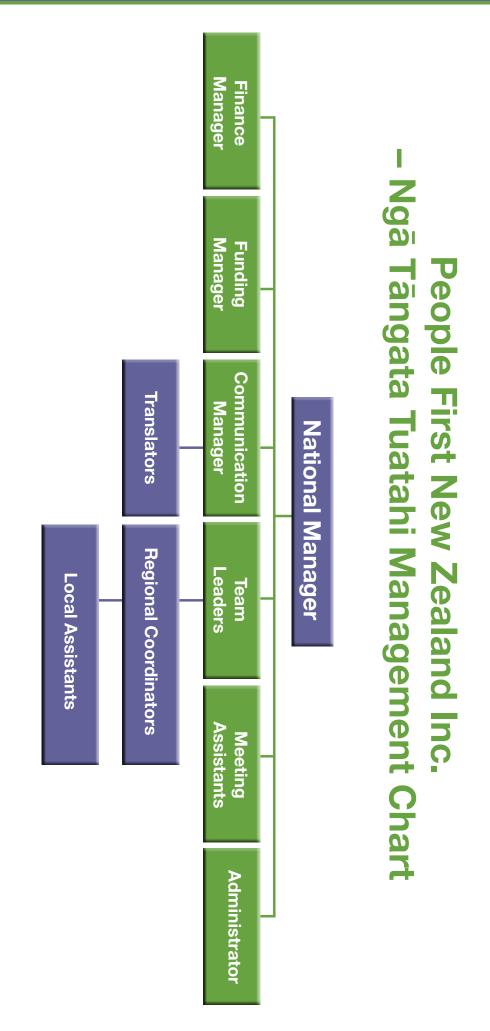
This visit was to talk about the 2017 card of the year competition.

Brian Coffey and Jacinda Keith, Office for Disability Issues

This visit was to meet Brian who is the new Director of the Office for Disability Issues, and to tell him more about People First New Zealand.

David Corner, Inclusion International

This visit was to hear about what Inclusion International has been working on.







National Manager Report

It has been another great year.

We have made steady progress on the goals set by the National Committee.

Highlights have been:

- The 2016 Leadership forum our annual big event which works to build strong leaders for the future
- Being part of the Disabled People's Organisation (DPO) Coalition and its co-governing work with the New Zealand Government
- The growth of the Make It Easy service this means far more information than ever is being made into Easy Read
- Being able to provide ongoing assistance to Robert Martin as he takes up his 4 year role as a committee member on the United Nations Committee on the Rights of Persons with Disabilities
- Recognition from People First organisations internationally. This recognition resulted in a visit to People First South Korea to share our knowledge.

Having enough funding to do everything we want to do is always a challenge and we continue to work hard to make the funding work to achieve 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 an information service.

This means we answer questions that members or the rest of 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.

^lTraining

Here are the courses we have:

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

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.

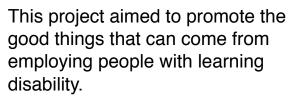




Projects

Work and employment - what does this mean to People First New Zealand?





Project

People First New Zealand worked together with:

- Dominos Pizza
- Rotary New Zealand.

What do people with learning disability know about and want from supported employment services?



This project aimed to improve employment opportunities for people with learning disability.

People First New Zealand worked together with the New Zealand Disability Support Network.

Consumer Leadership Development

People First New Zealand has a leadership development programme, funded by Te Pou. In 2016, 30 members came together in Wellington for this 2-day event.

Members heard from guest speakers about what leadership is, and took part in 5 accessible workshops on human rights and the UN Disability Convention:

- 1. Human Rights
- 2. The Human Rights system in New Zealand- focusing on HDC
- 3. The UN Disability Convention
- 4. The 8 General Principles of the UN Disability Convention
- 5. How to use the UN Disability Convention in your life.

There have been some amazing outcomes through being able to run the leadership project over consecutive years. Thank you to Te Pou for ongoing funding and contributing to positive outcomes for people with learning disability across 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 the meeting.

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

VALID, Having a Say conference

In February, People First New Zealand National Committee member Craig Bellis, Life member Robert Martin and National Funding Manager Janet Doughty travelled to Geelong, Australia to attend the 2017 VALID conference.

Robert gave the key note speech of the conference and spoke about his involvement in writing the Disability Convention and his new role on the United Nations Committee for the Convention on the Rights of Persons with Disabilities.



People First New Zealand ran a workshop called "The UN Disability Convention: the biggest hammer in your speaking up toolkit". It was very well attended with 35 people taking part.

Visiting People First South Korea

In May 2017 People First New Zealand National Committee member Jodie Turner, Life member Robert Martin and National Funding Manager Janet Doughty travelled to South Korea, to speak to members of People First South Korea.

Robert spoke about his life experiences and about how important it is for all institutions to close. Robert also spoke about his journey to being on the UN Committee for the Rights of Persons with Disabilities. Jodie spoke about People First New Zealand and how her life has changed since becoming a member. Janet spoke about being an Assistant and the importance of people with learning disability speaking up with their own voice.

It was a very successful trip. Reena Lee from the Korean Parents Network said "Your visit absolutely proved your statement that nothing else can be as strong as a person's authentic life and experience."





Assisting Robert Martin MNZM on the United Nations CRPD Committee

In 2016 People First New Zealand Life member Robert Martin was elected onto the Committee for the Convention on the Rights of Persons with Disabilities. The Committee is a panel of independent experts from around the world. They look at whether countries that have signed the Convention are making sure disabled people in those countries are getting their rights.

Robert is the first person with learning disability ever elected onto a United Nations Committee. He will be in this role from 2017-2020.

People First New Zealand is assisting Robert in his role through his two Meeting Assistants, both of whom are People First New Zealand staff: Cindy Johns and Alexia Black. Together with Robert, Cindy and Alexia work hard to make sure he is ready for every meeting and can understand the very difficult papers that he must read.

In March 2017 Robert had his first Committee meeting at the United Nations in Geneva, Switzerland. The meeting lasted for four weeks and went very well.







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 2016 to People First Rotorua member, Carolyn Thomas.

Carolyn 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, set up to cater to the disability sector.





www.slumbertop.co.nz



Card of the year competition

People First New Zealand has an annual card of the year art competition, for artists with learning disability.

The competition aims to find art to be used on the People First card of the year – a card that is given to people and organisations to thank them for their support. Artists can choose what kind of art they want to do. Some choose to take photos, others choose to paint or draw. All of the entries have to have something to do with the logo of People First New Zealand – the butterfly.

The butterfly logo of People First New Zealand has a lot of meaning and history attached to it. It symbolises a butterfly rising and flying high, like many people with learning disability gaining independence and living life.

In 2017 over 70 entries were received, with the winners chosen by the People First national committee, with the support of Zeus Te Ahuru of Tahi Design.

The winners for the 2017 competition were:

1st prize: Harley Rudolph (artwork pictured)

2nd prize: Reuben Kerr

3rd prize: Chris Grant Tilley

The winning artists all received a prize for their entries and Harley's art was made into the 2017 People First card of the year.

A big thank you to everyone who entered, and to Zeus 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:

Lyle Whitehouse (Central Region)

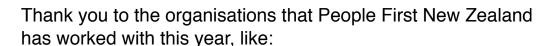
Victor Frew (Top of the South Region)

Janelle Fry (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.





Blind Citizens NZ

Käpo Mäori o Aotearoa

Deaf Aotearoa

DeafBlind NZ

Balance NZ

Workbridge NZ

Standards and Monitoring Services

Donald Beasley Institute

NZ ASID

New Zealand Human Rights

Commission

The Office of the Health and Disability

Commissioner

IHC

CCS Disability Action

Wellington Aftercare Association

Westpac Massey Fin-Ed Centre

Inclusive NZ

Sam Corliss

Change People Ltd

Photosymbols Ltd

The New Zealand Disability Support

Network

The New Zealand Federation of

Disability Information Centres

The Office for Disability Issues

Tahi Design



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

The Ministry of Health

New Zealand Lottery Grants Board

Minister's Discretionary Fund

Te Pou

Gitmans family

Community Organisation Grants Scheme (COGS)

Spark New Zealand

WEL Energy Trust

Eastern and Central Community Trust

IHC Foundation

Foundation North

Lion Foundation

Hargreaves Charitable Trust

7 Good in the Hood

Whakatane District Council Minister's Discretionary Fund

IHC NZ Inc.

Tahi Design

NZ Community Post

NZ ASID

The Rata Foundation

Christchurch City Council









































People First New Zealand Incorporated

Performance Report Contents For the year ended 30 June 2017

| 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 |



For the year ended 30 June 2017

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

<u>National Committee Structure:</u> 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 Raymond Thoumine

Midland Region President Jodie Turner
Central Region President James Carr
Top of South Region President Penelope Banfield

MidSouth Region President Craig Bellis 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 us 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 servcies, 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 2017

Additional information

Independent Auditor Moore Stephens Wellington Audit

Wellington

Banker Westpac

Solicitor Duncan Cotterill

Wellington

Contact information

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People First New Zealand Incorporated Statement of Service Performance

MOORE STEPHENS

For the year ended 30 June 2017

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 | 2017 | 2016 |
|--|------|------|
| Self-advocacy meetings – information about rights and how to speak up | | |
| number of local groups | 33 | 28 |
| Advisory committees | | |
| number of national advisory committees that members represent People First on | 15 | 16 |
| Projects | | |
| number of national projects | 5 | 6 |
| Work and Employment - what does this mean to People First NZ? | | |
| Leadership forum | | |
| NZDSN - Work for me - a workshop for supported employment staff working with people with Learning Disability | | |
| Health & Disability Commission - non-consensual health research and NZ Law workshops and feedback | | |
| Money smarts made easy facilitator training | | |
| number of members participating in Leadership Development | 30 | 29 |

People First New Zealand Incorporated Statement of Service Performance

MOORE STEPHENS

For the year ended 30 June 2017

| Participation at national/international conferences | | |
|---|-------|-------|
| number of national conferences attended | 8 | 6 |
| number of international conferences attended | 5 | |
| number of presentations at conferences | 3 | 3 |
| number of information stalls | 8 | 4 |
| number of Members attending | 12 | 13 |
| Learn with us education courses | | |
| number of Speaking up courses | 1 | 5 |
| number of participants at speaking up courses | 8 | 51 |
| number of Keeping safe feeling safe courses | 1 | 1 |
| number of participants at keeping safe feeling safe courses | 14 | 13 |
| number of Money smarts made easy courses | 1 | |
| number of participants at money smarts made easy course | 8 | |
| number of Facebook likes | 1,318 | 1,000 |
| number of users of website | 4920 | 6,312 |
| number of Butterfly express newsletters | 2 | 2 |
| number of Butterfly express newsletters produced | 2,000 | 1,600 |
| number of annual reports produced | 800 | 500 |



People First New Zealand Incorporated Statement of Service Performance

MOORE STEPHENS

For the year ended 30 June 2017

| number of resources created: 3x wristbands, 1x pens, postcards, I am A citizen too and How I make my decisions | 7 | 5 |
|---|-------|-------|
| number of resources produced | 7,300 | 5,050 |
| number of 0800 calls | 547 | 988 |
| 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 | 57 | 38 |

| Additional output measures | | |
|--|------|------|
| evaluations were received from 100% of leadership forum participants | 100% | 86% |
| Results were: | | |
| increased confidence | 70% | 66% |
| increase skills and knowledge | 97% | 100% |
| opportunities to have a say | 100% | 100% |

Additional information

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

Leadership Forum:

"I have been to other conferences but the material was hard to understand. This forum was good because information was in Easy Read and the presentations weren't too complicated." People First member

People First New Zealand Incorporated Statement of Service Performance

MOORE STEPHENS

For the year ended 30 June 2017

Make It Easy translation service:

"I recently contracted People First New Zealand to translate a comprehensive HDC document into Easy Read.

I am writing to commend People First on the service provided and in particular I make reference to the efforts of communications manager Alexia Black and her team. The document they were working with was highly legalistic and technical and they skilfully translated this into an accessible document.

Alexia was working to an extremely tight deadline. She worked with complete professionalism. She was cooperative, and worked hard to accommodate the timeframe she was working to. Alexia skilfully navigated her way through the complex HDC document and worked conscientiously to present a reasonably formed first draft. She promptly responded to feedback, was receptive to suggestions from HDC and produced a quality product.

Rose Wall, Deputy Health and Disability Commissioner.

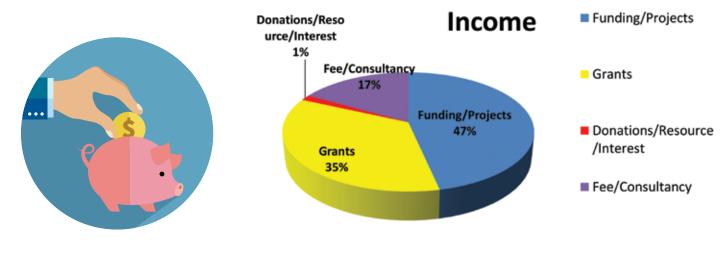
We needed Easy Read versions of our key messages to be available after a series of workshops, and approached People First. They were always delivered on time even with the pressures of a very tight deadlines, i.e. a turnaround of 24 hours. We were impressed with the quality of the translations. Despite some very complex ideas and language, People First was able to translate the content into easy to understand information without losing the intent or purpose of the key message - that is a real skill. They were pleasant to deal with, quick to update any necessary changes, reliable and very professional.

Sacha O'Dea, Programme lead, System Transformation, Ministry of Health.



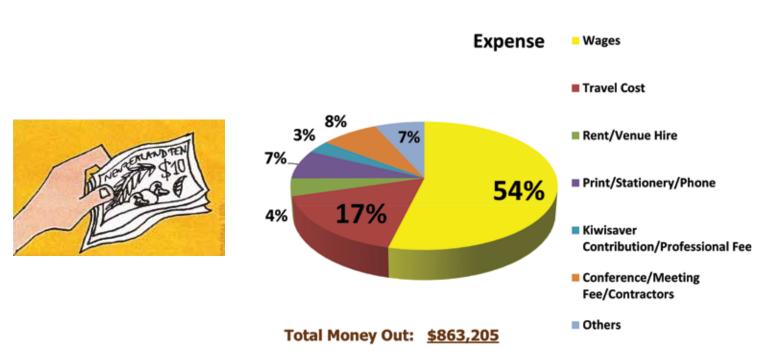


Money In



Total Money In: \$862,908

Money Out





Statement of Financial Position

| Current Assets | \$843,127 |
|---------------------|-----------|
| Fixed Assetes | \$4,563 |
| Total Assets | \$847,670 |
| Less | |
| Current Liabilities | \$112,784 |
| Total Liabilities | \$112,784 |
| | |
| Net Assets | \$734,906 |





People First New Zealand Incorporated Statement of Financial Performance



For the year ended 30 June 2017

| Revenue | Note | 2017 | 2016 |
|--|------|---------|---------|
| Donations | 1 | 4,660 | 9,479 |
| Fees/Consultancy | 1 | 144,218 | 115,190 |
| Funding for projects | 1 | 402,050 | 421,317 |
| Grants | 1 | 303,367 | 328,808 |
| Interest received | 1 | 8,597 | 17,932 |
| Other revenue | 1 | 17 | 405 |
| Total Revenue | | 862,909 | 893,131 |
| Expenses | | | |
| Volunteer and employee related costs | 2 | 541,665 | 568,438 |
| Costs related to providing goods or services | 2 | 219,788 | 197,622 |
| Other expenses | 2 | 101,752 | 100,690 |
| Total Expenses | | 863,205 | 866,750 |
| Surplus/(Deficit) for the year | | (296) | 26,381 |

People First New Zealand Incorporated Statement of Financial Position

MOORE STEPHENS

As at 30 June 2017

| Assets | Note | 2017 | 2016 |
|--|------|-------------------------|-------------------------|
| | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 581,431 | 635,584 |
| Investment | 3 | 211,319 | 204,783 |
| Debtors and prepayments | 3 | 49,744 | 41,047 |
| Total Current Assets | | 842,494 | 881,414 |
| Non-Current Assets | | | |
| Property, plant and equipment | 5 | 4,563 | 6,153 |
| Total Non-Current Assets | | 4,563 | 6,153 |
| Total Assets | | 847,057 | 887,567 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 8,012 | 18,198 |
| Employee costs payable | 4 | 41,985 | 41,274 |
| Income received in advance | 4 | 41,151 | 71,027 |
| Other current liabilities | 4 | 21,003 | 21,866 |
| Total Current Liabilities | | 112,151 | 152,365 |
| Total Liabilities | | 112,151 | 152,365 |
| Total Assets less Total Liabilities (Net Assets) | | 734,906 | 735,202 |
| A communicate of Francis | | | |
| Accumulated Funds | | | |
| Capital contributed by owners or members | | 700.000 | 704.004 |
| Accumulated surpluses or (deficits) Reserves | 6 | 730,098 | 731,061 |
| Total Accumulated Funds | 0 | 4,808 734,906 | 4,141 735,202 |

For and on behalf of the trustees:

Chairperson

National Manager

David King 14 Sep 2017

Date authorized for issue

Cindy Johns 14 Sep 2017 Date authorised for issue



People First New Zealand Incorporated Statement of Cash Flows

MOORE STEPHENS

For the year ended 30 June 2017

| Cash Flows from Operating Activities | Note | 2017 | 2016 |
|--|------|----------|----------|
| Cash was received from: | | | |
| Donations, fundraising and other similar receipts | | 673,120 | 624,649 |
| Fees, subscriptions and other receipts from members* | | 144,235 | 126,959 |
| Receipts from providing goods or services* | | - | - |
| Interest, dividends and other investment revenue | | 8,043 | 17,932 |
| Net GST | | (3,237) | (2,284) |
| Cash was applied to: | | | |
| Payments to suppliers and employees* | | 867,062 | 856,622 |
| Net cash flows from operating activities | | (44,901) | (89,366) |
| Cash flows from Investing and Financing Activities | | | |
| Cash was applied to: | | | |
| Payments to acquire property, plant and equipment | | 2,716 | (858) |
| Payments to purchase investments | | - | - |
| Net cash flows from investing & financing activities | | 2,716 | (858) |
| Net increase/(decrease) in cash | | (47,617) | (90,224) |
| Opening bank accounts and cash | | 840,367 | 930,591 |
| Closing bank accounts and cash | | 792,750 | 840,367 |
| This is represented by: | | | |
| Bank accounts & Cash | 3 | 792,750 | 840,367 |

People First New Zealand Incorporated **Statement of Accounting Policies**

MOORE

For the year ended 30 June 2017

Basis of preparation

People First New Zealand Inc. 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.

GST

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

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.

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

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, we have an obligation to keep delivering the related service in 2017 such as TEPOU leadership funding, NZ Disability Support Network, etc

Accounts Payable:

Some invoices are vouched for payment: Air NZ, Spark, CCS Disability Action, Taxicharge Co, etc.

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)



MOORE STEPHENS

For the year ended 30 June 2017

Note 1: Analysis of Revenue

| | | 2017 | 2016 |
|--------------------------|-------------------------------------|-------|-------|
| Revenue Item | Analysis | \$ | \$ |
| | Personal Donations | - | 584 |
| | Leona Gitmans Family | 2,500 | 1,600 |
| | Ihc Rngitikei Assocations Inc | 500 | - |
| | Community Care Trust-Dunedin | 750 | - |
| Donations, Other Similar | Community Living Trust | - | 1,000 |
| Revenue | Community Connections | 100 | 1,000 |
| l | Eastern and Central Community Trust | - | 4,000 |
| | Spectrum Care Trust | - | 200 |
| | Thumbs Up Trust | - | 150 |
| | Wellington After-Care Association | - | 500 |
| | Z Good in the Hood | 810 | 445 |
| | Total | 4,660 | 9,479 |

| | | 2017 | 2016 |
|-----------------|-----------------------------------|---------|---------|
| Revenue Item | Analysis | \$ | \$ |
| Fee/Consultancy | Make It Easy translation service | 67,131 | 37,570 |
| | Advisory group supporting, | | |
| | project administration management | 77,087 | 77,620 |
| | Total | 144,218 | 115,190 |

| | | 2017 | 2016 |
|----------------------|--|---------|---------|
| Revenue Item | Analysis | \$ | \$ |
| | Auckland City Council - Hui 2015 | - | 5,000 |
| | Enabling Good Lives-Christchurch | - | 15,243 |
| | HDC Consultation | 2,222 | - |
| | Idea Service-KeepingSafeFeelingSafe | 12,900 | 14,522 |
| | Idea Service - IASSIDD 16 | 634 | 4,583 |
| Funding for projects | Te Pou Consumer Leadership | 83,746 | 78,385 |
| | MOE Speaking Up 2015 | - | 5,000 |
| | MOH DIAS | 297,131 | 297,131 |
| | NZ Disability Support Network | 1,079 | 911 |
| | Western Bay of Plenty Disability Support | 1,268 | |
| | Whakatane District Council- Midland Reigor | 3,070 | 542 |
| | Total | 402,050 | 421,317 |

| | | 2017 | 2016 |
|-------------------|-------------------|-------|--------|
| Revenue Item | Analysis | \$ | \$ |
| Interest Received | Interest Received | 8,597 | 17,932 |
| | Total | 8,597 | 17,932 |

| | | 2017 | 2016 |
|---------------|-----------|------|------|
| Revenue Item | Analysis | \$ | \$ |
| Other Revenue | Resources | 17 | 405 |
| | Total | 17 | 405 |

MOORE STEPHENS

For the year ended 30 June 2017

| Note 1: Analysis of Re | venue | 2017 | 2016 |
|------------------------|---|---------|---------|
| Revenue Item | Analysis | \$ | \$ |
| | Christchurch City Council | 11,480 | 8,020 |
| | Rata Foundation/The Canterbury | | |
| | Community Trust | 7,563 | - |
| | COGS | 40,836 | 26,637 |
| | Frozen Funds Trust | 2,141 | 4,859 |
| | Ihc Foundation-Financial Literacy Money | | |
| | Smarts Made Easy | 2,473 | 10,341 |
| | Foundation North | 10,000 | - |
| | Ihc Foundation-Money Smart | 20,736 | 25,000 |
| | JL Campbell Trust | - | 281 |
| | Hargreaves Charitable Trust | 398 | - |
| Grants | MSD-Enabiling Good Lives Waikato | - | 1,754 |
| | MSD - KSFS Year 2 | - | 76,000 |
| | IASSID -ASID | 1,500 | - |
| | IASSID16-Minister's Discretionery Fund | 4,110 | - |
| | MSD - Work & Your Rights Video | - | 4,000 |
| | NZ Lottery Grants | 120,000 | 143,014 |
| | Office for Disability Issues - Support Robert | 72,158 | 14,023 |
| | The Trusts Community Foundation | - | 1,273 |
| | The Lion Foundation | 8,680 | 11,711 |
| | WELL Engerty Trust | 1,292 | 895 |
| | Western Bay of Plenty Disctrict Council | - | 1,000 |
| | Total | 303,367 | 328,808 |

Note 2: Analysis of Expenses

| | | 2017 | 2016 |
|--------------------------------|-------------------------------|---------|---------|
| Expense Item | Analysis | \$ | \$ |
| | Salaries and wage | 464,985 | 491,923 |
| | Volunteer cost | 4,149 | 12,067 |
| Volunteer and employee related | KiwiSaver contribution & ESCT | 17,226 | 17,014 |
| costs | ACC levies | 1,435 | 1,666 |
| | Meeting allowance | 17,475 | 21,852 |
| | Consultancy/Contractors | 36,395 | 23,916 |
| | Total | 541,665 | 568,438 |
| | | 0,000 | 000,.00 |

| | | 2017 | 2016 |
|--|------------------------------------|---------|---------|
| Expense Item | Analysis | \$ | \$ |
| | Administration | 14,534 | 10,327 |
| | Group funding | 1,332 | 5,640 |
| Costs related to providing goods or services | Travel costs | 147,844 | 150,494 |
| | Staff training | 6,959 | 4,891 |
| | Conference expenses | 14,048 | 9,223 |
| | Resources: printing & reproduction | 35,071 | 17,047 |
| | Total | 219,788 | 197,622 |

| | | 2017 | 2016 |
|----------------|--|---------|---------|
| Expense Item | Analysis | \$ | \$ |
| | Accounting, audit, bank and Professional Fee | | 6,353 |
| | Computer expenses and telecommunication | 20,301 | 18,195 |
| | Depreciation/write-off | 4,306 | 4,149 |
| | Office rent, venue and equipment hire | 40,140 | 42,917 |
| Other Expenses | Gifts and donation | 4,135 | 6,055 |
| | Insurance | 4,439 | 3,756 |
| | Stationery, Postage | 14,366 | 16,119 |
| | Membership | 2,734 | 2,991 |
| | Other expenses | 899 | 155 |
| | Total | 101,752 | 100,690 |



MOORE STEPHENS

For the year ended 30 June 2017

Note 3: Analysis of Assets

| • | | 2017 | 2016 |
|-------------------------|--------------------------------|---------|---------|
| Asset Item | Analysis | \$ | \$ |
| | National cheque account | 115,076 | 148,537 |
| | National saving account | 428,850 | 453,944 |
| | Business credit card - Cindy | 25 | 2,545 |
| | Business credit card - Crystal | (645) | (1,728) |
| | Business credit card - Janet | (13) | - |
| | Ashburton group | 79 | 111 |
| | Blenheim/Marlborough group | 245 | 459 |
| | Central region | 20 | 21 |
| | Central City Auckland group | 2,155 | 1,400 |
| | Christchurch group | 5,873 | 2,536 |
| | Dunedin group | 358 | 1,184 |
| | East Auckland group | 679 | 1,655 |
| | Gisborne group | 1,918 | - |
| | Hamilton group | 3,096 | 2,188 |
| | Te Awamutu | 1,603 | 1,282 |
| | Horowhenua group | 467 | 710 |
| | Hutt Valley group | 1,017 | 1,374 |
| | Kaikoura group | 125 | 125 |
| | Kapiti group | 123 | 3 |
| | Mana group | 145 | 145 |
| | Manawatu group | 1,247 | 243 |
| Bank accounts and cash | Midland region | 823 | 768 |
| | MidSouth region | 321 | 400 |
| | | 786 | |
| | Motueka group | | |
| | Nelson group | 40 | |
| | North Canterbury group | 418 | 1,287 |
| | North Shore group | 600 | 652 |
| | Taranaki group | 1,783 | 364 |
| | Northern region | 887 | 1,392 |
| | Oamaru group | 886 | 271 |
| | Petty Cash | 736 | 75 |
| | Papakura/Franklin group | 2,020 | 1,323 |
| | Rotorua group | 239 | 506 |
| | South Auckland group | 911 | 763 |
| | Tauranga group | 148 | 2,142 |
| | Timaru group | 49 | 1,476 |
| | Top of South region | 7 | 7 |
| | Whanganui group | 1,101 | 767 |
| | Wellington group | 1,175 | 227 |
| | West Auckland group | 857 | 895 |
| | Whakatane group | 2,615 | 3,916 |
| | Whangarei group | 2,586 | 828 |
| | Total | 581,431 | 635,584 |
| | | 2017 | 2016 |
| Asset Item | Analysis | \$ | \$ |
| Investment | Term deposit | 211,319 | 204,783 |
| | Total | 211,319 | 204,783 |
| Asset Item | Analysis | \$ | \$ |
| Debtors and prepayments | Accounts receivable | 49,190 | 41,047 |
| | Accrued income | 554 | - |
| | Total | 49,744 | 41,047 |

MOORE STEPHENS

For the year ended 30 June 2017

Note 4: Analysis of Liabilities

| - | | 2017 | 2016 |
|-----------------------|--------------------------------|-------|--------|
| Liabilities Item | Analysis | \$ | \$ |
| Creditors and accrued | Accounts payable | 2,319 | 12,380 |
| expenses | Accrued audit fee and expenses | 5,693 | 5,818 |
| | Total | 8,012 | 18,198 |

| | | 2017 | 2016 |
|------------------------|---|--------|--------|
| Liabilities Item | Analysis | \$ | \$ |
| | Annual leave accrual | 29,211 | 27,386 |
| Employee costs payable | Salary & wage accrual | 12,774 | 12,626 |
| | PAYE and other taxes owing at balance dat | - | 1,262 |
| | Total | 41,985 | 41,274 |

| | | | 2017 | 2016 |
|------------------------|----------|--|--------|--------|
| Liabilities Item | Analysis | | \$ | \$ |
| | | Idea Services -IASSIDD | - | 634 |
| | | NZ Disaiblity Support Network | 1,510 | 839 |
| | Funding: | Te Pou Leadership | 21,569 | 38,974 |
| | | Western Bay of Plenty DST | - | 1,268 |
| | | Whakatane District Council | - | 3,069 |
| | | Ihc Foundation Financial | | |
| | | Literacy Course | - | 2,473 |
| | | COGS | 5,051 | 3,272 |
| Unused donations and | | Christchurch City Council | 3,500 | 1,980 |
| grants with conditions | | Foundation North | - | 10,000 |
| | | Frozen Funds Trust | - | 2,141 |
| | Grants: | Hargreaves Charitable Trust | 402 | 400 |
| | | Office for Disability Issues - Support Robert | - | 2,169 |
| | | Rata Foundation | 2,437 | - |
| | | The Lion Foundation | 3,673 | 2,004 |
| | | WELL Energy Trust | 3,009 | 1,804 |
| | Total | | 41,151 | 71,027 |

| | | 2017 | 2016 |
|---------------------------|-------------|--------|--------|
| Liability Item | Analysis | \$ | \$ |
| Other current liabilities | GST payable | 21,003 | 21,866 |
| | Total | 21,003 | 21,866 |



MOORE STEPHENS

For the year ended 30 June 2017

Note 5: Property Plant & Equipment

| This Year | | | | | |
|-------------------------------|-------------------------|-----------|-----------------------|------------------------------|-------------------------|
| Asset Class | 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 |

| Last Year | | | | | |
|-------------------------------|-------------------------|-----------|-----------------------|---------------------------|-------------------------|
| Asset Class | Opening carrying amount | Purchases | Sales/ (Disposals) | Current year depreciation | Closing carrying amount |
| Office equipment | - | - | - | - | - |
| Computers(including Software) | 4,626 | 7,376 | 2,370 | 3,868 | 5,764 |
| Video Camera Equipment | 670 | 249 | 249 | 281 | 389 |
| Total | 5,296 | 7,625 | 2,619 | 4,149 | 6,153 |

Note 6: Changes in Accumulated Funds

| This Year | | | | |
|--|---|---|----------|---------|
| Description | 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) | - | 730,098 | 4,808 | 734,906 |
| Distributions paid to owners or members | - | - | - | - |
| Transfer to reserves | - | - | - | - |
| Closing Balance | - | 730,098 | 4,808 | 734,906 |

| Last Year | | | | |
|--|---|---|----------|---------|
| Description | 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) | - | 731,061 | 4,141 | 735,202 |
| Distributions paid to owners or members | - | - | - | - |
| Transfer to reserves | - | - | - | - |
| Closing Balance | - | 731,061 | 4,141 | 735,202 |

| | Nature and Purpose | Actual | Actual |
|---------------------|---|-----------|-----------|
| Name | National Committee has previously decided to | This Year | Last Year |
| | contribute up to \$1,500 every year to the Leona | \$ | \$ |
| Leona Gitmans Trust | Gitmans Trust, which includes the Start Up account - which is therefore recorded seperately | | |
| | in reserves. | 667 | 368 |
| | Total: | 667 | 368 |

MOORE STEPHENS

For the year ended 30 June 2017

Note 7: Commitments

| | | 2017 | 2016 |
|---------------------------------------|---------------------------------------|--------|--------|
| Commitment | Explanation and Timing | \$ | \$ |
| | Within one year | 21,420 | 16,388 |
| Office rent | After one year but not more than five | 25,018 | 10,801 |
| | Total | 46,438 | 27,189 |
| Commitment to provide loans or grants | None | | |
| grants | Total | - | - |

Note 8: Contingent Liabilities

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

Note 9: Related Party transactions

| | | 2017 | 2016 |
|--|------------------------|------|------|
| Description of relationship Transactions with trustees | ription of transaction | \$ | \$ |
| | | - | - |
| 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 of 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 curredo. 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 (2016: 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 4 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 2017, the statement of financial position as at 30 June 2017, 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 2017, 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

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- 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.



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AUDIT AND ASSURANCE

- 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 15 September 2017

