



GENERAL PURPOSE FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023

Contents

Approval of General Purpose Financial Report	3
Statement of Service Performance	4-17
Our vision, pillars & outcomes	4
A statistical snapshot	5
Who we've helped	6
How we've helped - Crisis Support	8
Justice Services	9
Therapy Services	10
Helping to prevent - We Can Keep Safe service report	13
Helping to educate - The Courage Club	14
Helping to create change - Dear Em service report	14
Collaborations & income generation	17
Financial Statements	18-28
Statement of Comprehensive Revenue and Expense	18
Statement of Financial Position	19
Statement of Changes in Trust Funds	20
Statement of Cash Flows	21
Notes to the Financial Statements	22-28
Independent Auditor's Report	29-30

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Approval of General Purpose Financial Report

The Trustees are pleased to present the approved general purpose financial report of Auckland Sexual Abuse Help Foundation Charitable Trust for the year ended 30 June 2023.

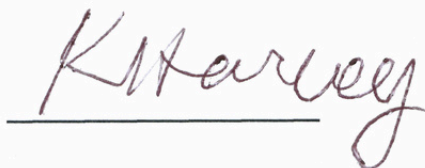
Approved for and behalf of the Trustees

27th November 2023

27th November 2023



Trustee



Trustee

Our Vision, Pillars & Outcomes



Helping to heal

Survivors have the support they need when they need it to heal.



Helping to educate

Families and friends understand sexual violence and know how to support survivors.

Supporting survivors

Our vision

To work toward a society where relationships are based on respect, to end sexual violence.

Preventing sexual abuse



Helping to prevent

Families and communities understand sexual violence and know how to keep children safe.



Helping to create change

Lobby, advocate and educate to disrupt factors which support sexual violence.

A Statistical Snapshot

From July 2022 - June 2023 we supported:



2597 total clients

+3%

compared with 2,530 the previous year



2,222 survivors

-2%

compared with 2,266 the previous year



375 families & friends

+42%

compared with 264 the previous year



2,288 clients supported by our Crisis Team

+6%

compared with 2,142 the previous year



118 clients with justice support

+111%

compared with 56 the previous year



349 clients with therapy

+8%

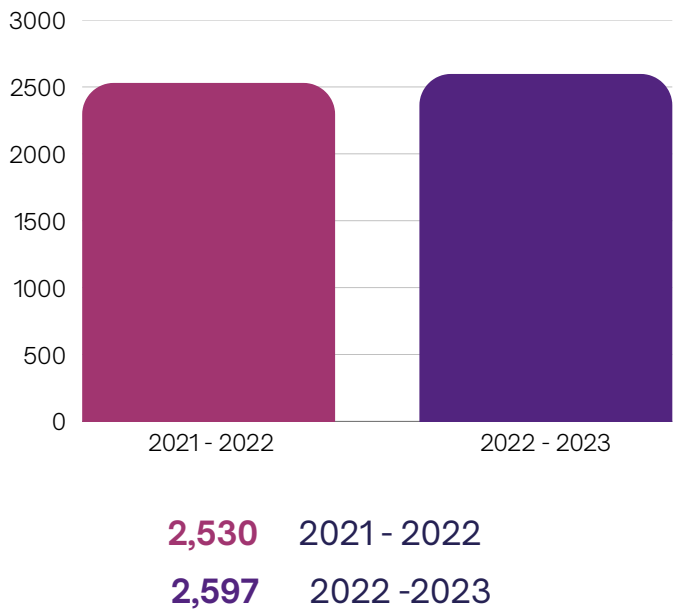
compared with 322 the previous year

HELPIng Survivors Heal

- Who we've helped

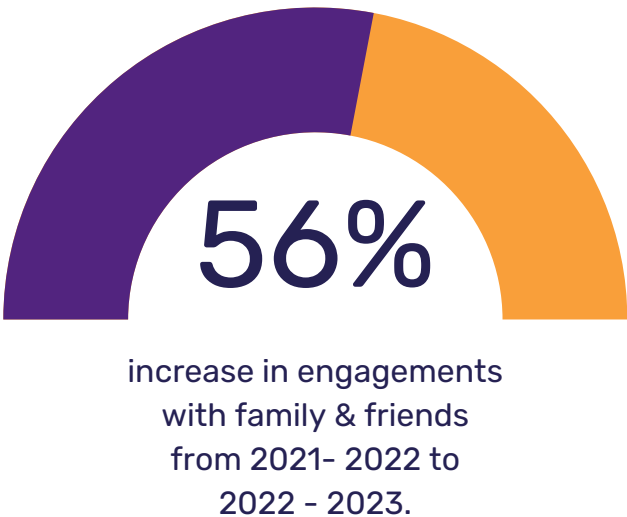
HELP Auckland is known for our specialisation in assisting survivors of sexual violence, so people contact us directly, or are referred by police, schools or other health or social service agencies.

Clients we've helped by year



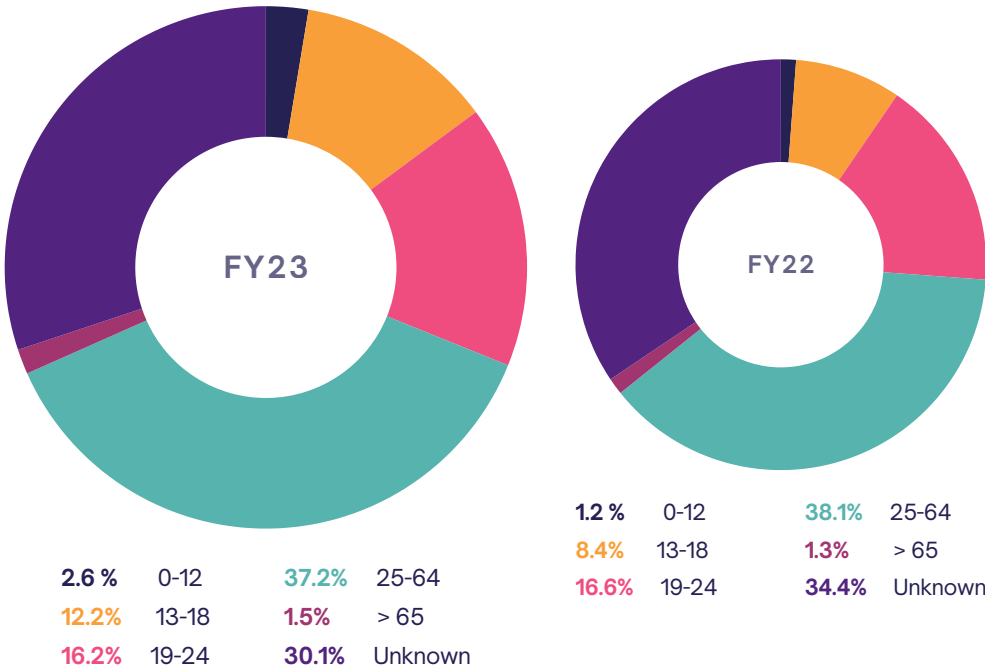
Support for family & friends

A key factor in survivor recovery is the kind of support that they get from families and friends. So, while most of our service goes to survivors, we are also keen to support those who are supporting them.



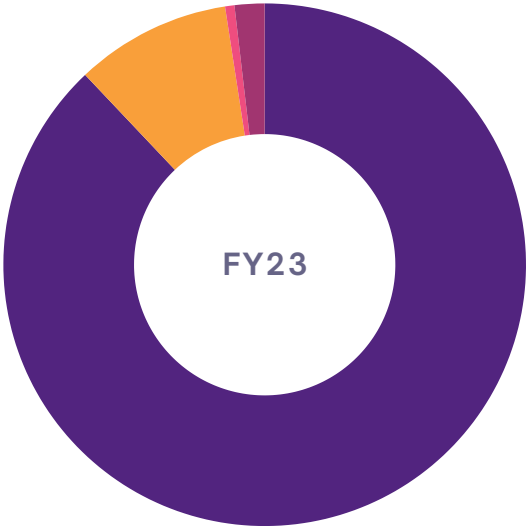
Clients we've helped by age

Anyone can be targeted for sexual violence, but some people are more likely to be targeted than others – those with least power, and those least likely to tell or to be believed. Age, gender, ethnicity and disability are some of the key factors. However, who can actually access services tells a different story, with adults being most able to access services. We work in local high schools to assist young people to get what they need when they need it.

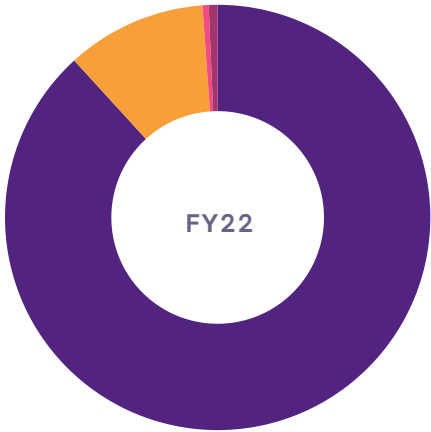


Clients we’ve helped by gender

We provide service for all genders, but most clients are female. While females and non-binary people are targeted at higher rates, we also know that males can be less likely to seek support. We also work with Better Blokes, who provide a service specifically for male survivors.



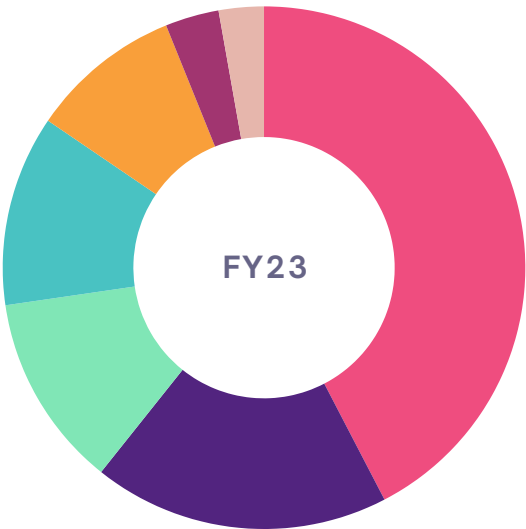
88.2 % Female
10.6 % Male
0.5 % Non-binary
0.7 % Not collected



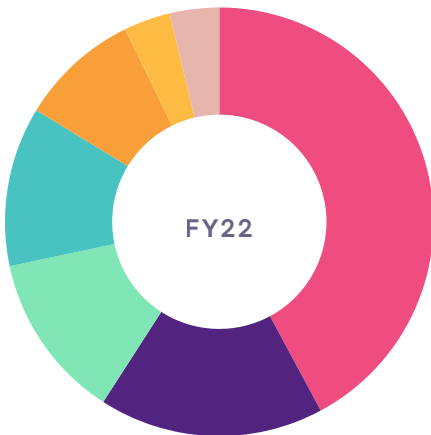
87.9 % Female
9.6 % Male
0.7 % Non-binary
1.8 % Not collected

Clients we’ve helped by ethnicity

HELP is a tauiwi-led organisation, working in partnership with Kaupapa Māori services Tu Wahine Trust and Korowai Tūmanako who provide culturally appropriate services for Māori. HELP is developing a Pasifika service, Poutu, to better serve the high numbers of Pasifika survivors in the areas we serve, and improving our capacity to provide good services to other ethnic groups.



3 % MELAA
3 % Other
9 % European
12 % Pacific Peoples
12 % Asian
18 % Māori
42 % NZ European



4 % MELAA
4 % Other
9 % European
12 % Pacific Peoples
13 % Asian
17 % Māori
42 % NZ European

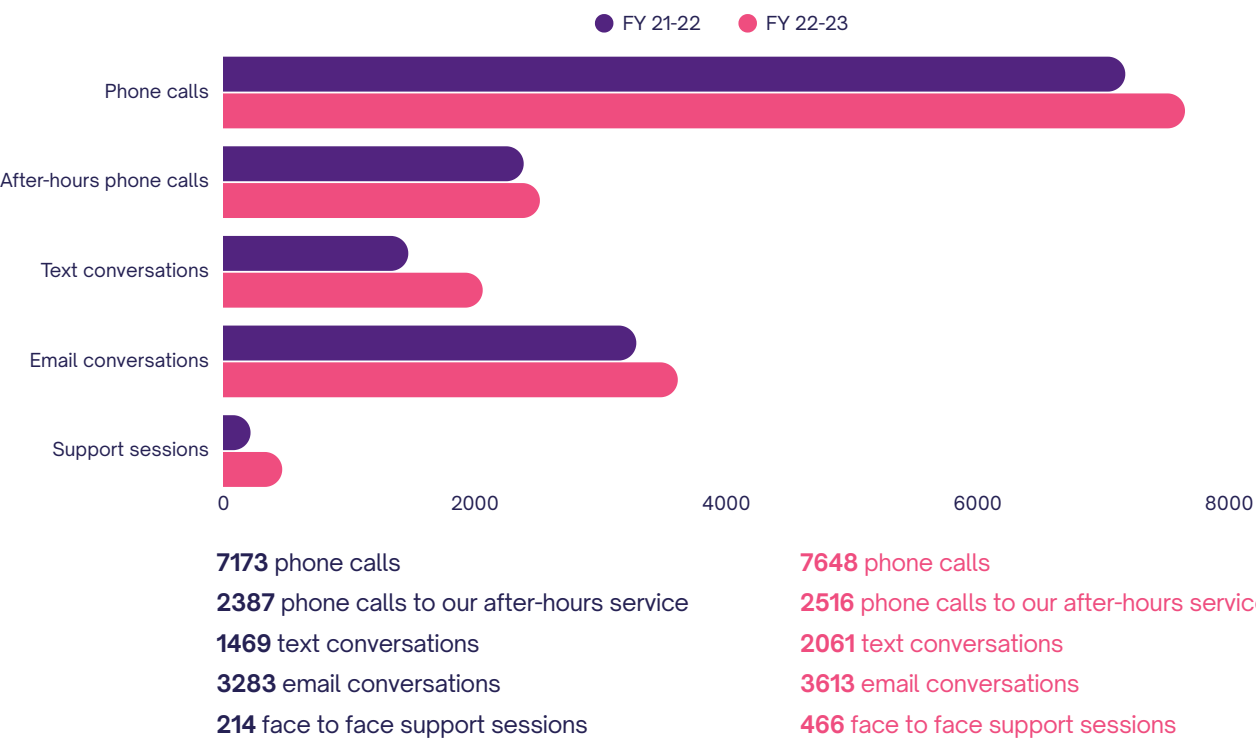
HELPIng Survivors Heal

- How we've helped

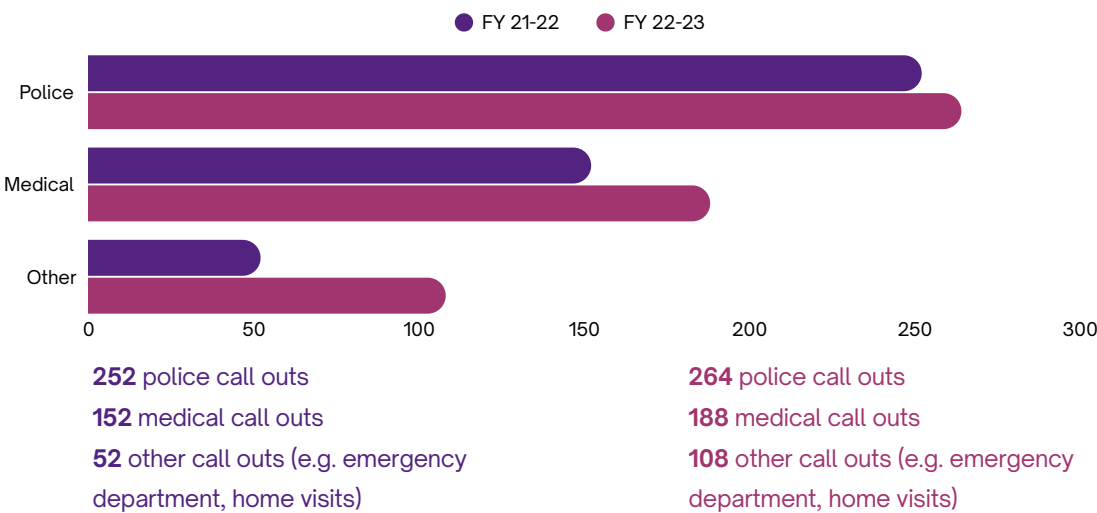
Crisis Support for Survivors - What did we do?

We are there when survivors need us – 24/7. This is critical in responding to sexual violence as nights and weekends are often when it happens, and post-traumatic memories can be most challenging for survivors to manage alone in the darkness of night.

Many of our clients access our services through more than one type of support. Much of this support is provided by telephone, text or email. This means many more survivors can access support and in the ways that they want – the retreat to isolation which happens for so many survivors can mean that this is how they are most comfortable in the early parts of their engagement with us.



Crisis Team callouts'



How well did we do it?

Many survivors have high levels of distress when they call us, so it is not often appropriate to be asking them to give direct feedback about the service we have given. Therefore, the following feedback is based on the crisis worker's qualitative assessment as to whether the client has received the support they needed when they needed it, and this is used to assess HELP Auckland's success in HELPing survivors heal.



98% positive assessments
of support in 2022 - 2023



97% positive assessments
of support in 2021 - 2022

Justice Services

Around 30% of sex crime reports to police, end up with a prosecution in court months or years after the initial report. For many survivors, they have just been holding their breath in the meantime, not really able to process their experiences as they know that they will need to be in the same room with the person who hurt them again, and that the adversarial nature of our court processes means that they are likely to be challenged about what happened. We support survivors to develop skills which will help them to give good evidence and be less traumatised by the experience, and often provide in-court support.

What did we do?

From July 2022 - June 2023 we reached out to 175 survivors to offer them our support, and 118 survivors chose to engage with our court support services. This is a marked increase from the 56 survivors who engaged with our court support services during July 2021- June 2022, a period where court operations were significantly impacted by COVID-19 restrictions. In that year, we reached out to 242 survivors and offered our support.

Support preparing for court

This includes helping survivors to understand aspects of the court process so that they will feel less confused when they are giving evidence – this includes what is expected of them, what their rights are, and what they can expect of others involved in the process. The experience of being challenged on their evidence, can be very distressing for survivors, so we also teach skills to manage their emotions through this process. This helps survivors to be less likely to be further harmed by the process, and to be able to give good evidence.

118

survivors received direct
court support

+110%

compared to 2021 -
2022

Support during justice event

From July 2022 - June 2023 we supported 42 survivors directly in court or other related meetings, representing an increase from the 29 survivors we supported in court during July 2021 - June 2022. This support can include meetings with Crown Prosecutors or others involved with the criminal justice process.

42

survivors received direct
court support

+45%

compared to 2021 -
2022

How well did we do it?

This feedback is based on the court support workers' qualitative assessment as to whether the client has received the support they needed when they needed it, and this is used to assess HELP Auckland's success in HELPing survivors heal.



100% of clients were assessed as
having received the support they
needed in court in 2022 - 2023



99% of clients were assessed as
having received the support they
needed in court in 2021 - 2022

Therapy Services

HELP's therapy team provides client-centred counselling and psychotherapy to survivors of sexual violence, as well as support for their families. Our therapists have specialist training in dealing with issues arising from sexual violence and assisting recovery from this trauma. Our in-house service specialises in providing services for women with high and complex needs, those going through the justice system, young people in high schools, and those families needing a wrap-around service for them and their children. Our affiliate service assists by seeing males survivors and providing individual specialisations which are helpful for survivors with particular needs.

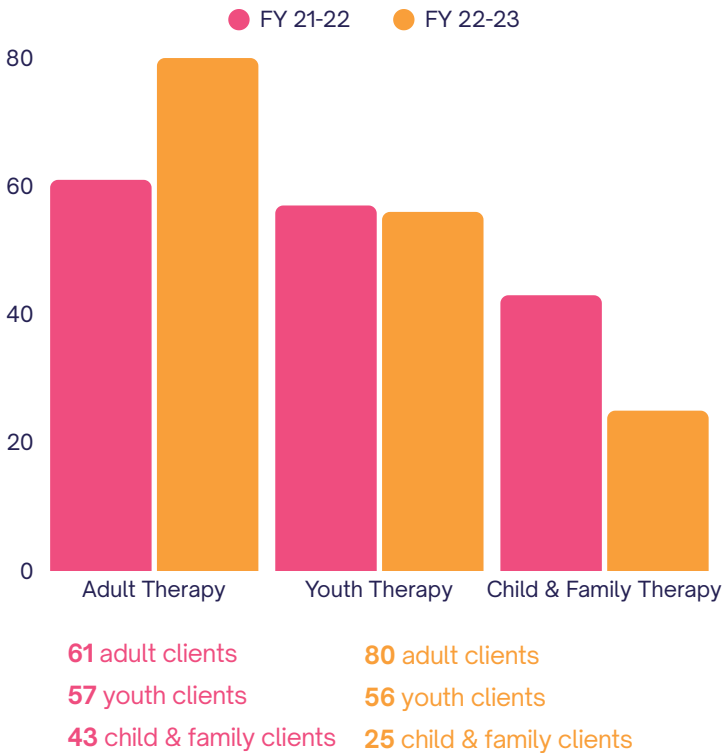
What did we do?

HELPing to heal through counselling services

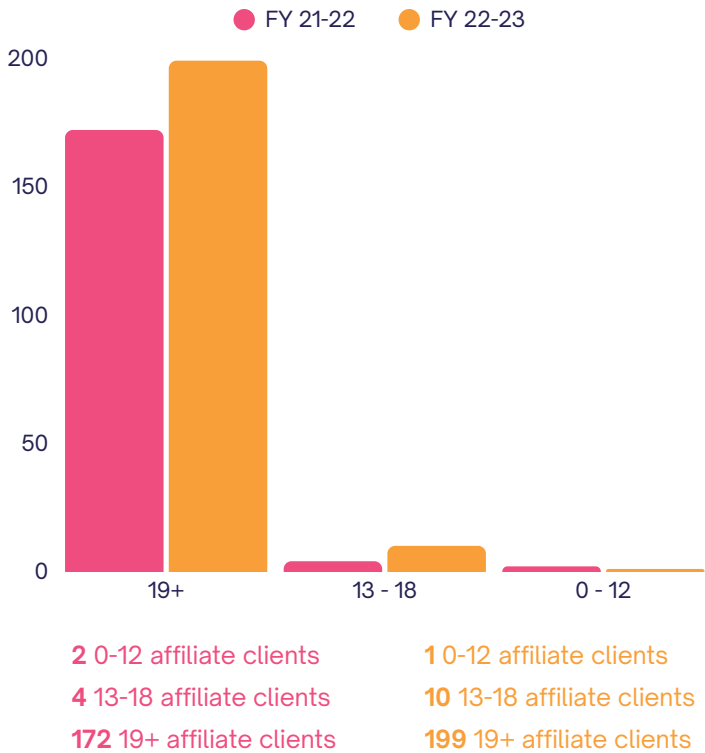
In the year 22-23, we provided counselling or therapy for 349 clients – 157 were seen by our in-house team, and the other 210 by our affiliate service of private practitioners. This was an increase of 8.4% over the previous year. We had planned for more but were not able to fill several long-standing vacancies.

Being well supported is a key factor in healing, so our client numbers include both survivors and their families. The HELP youth team works both on-site and in local high schools so many of the 56 young people we saw were in school.

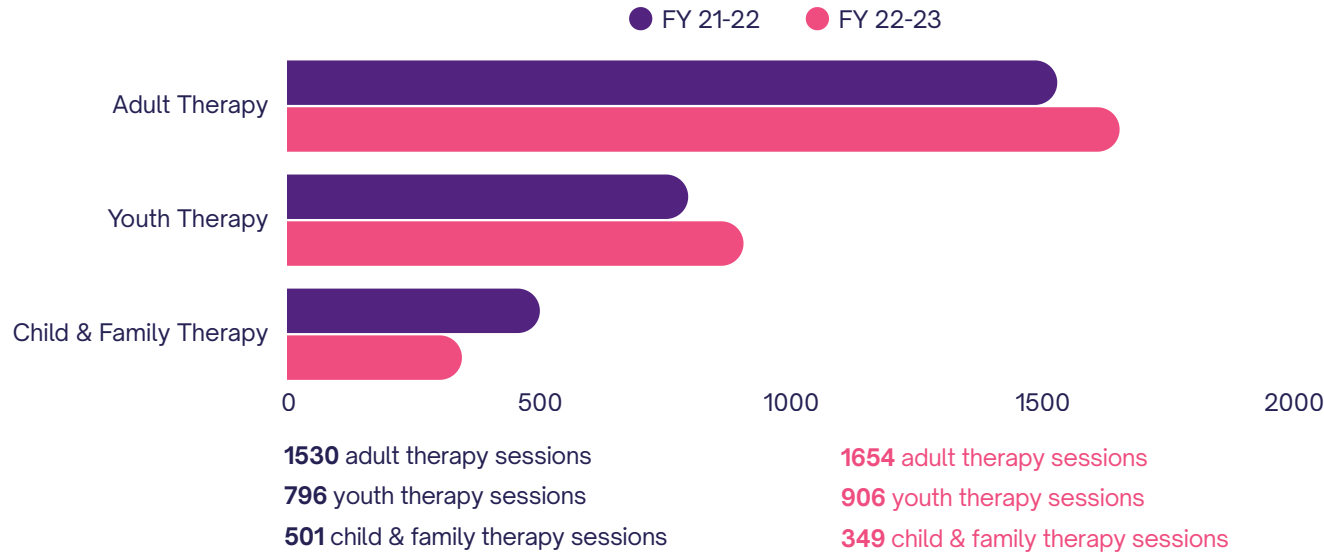
In-house therapy clients



ACC affiliate clients



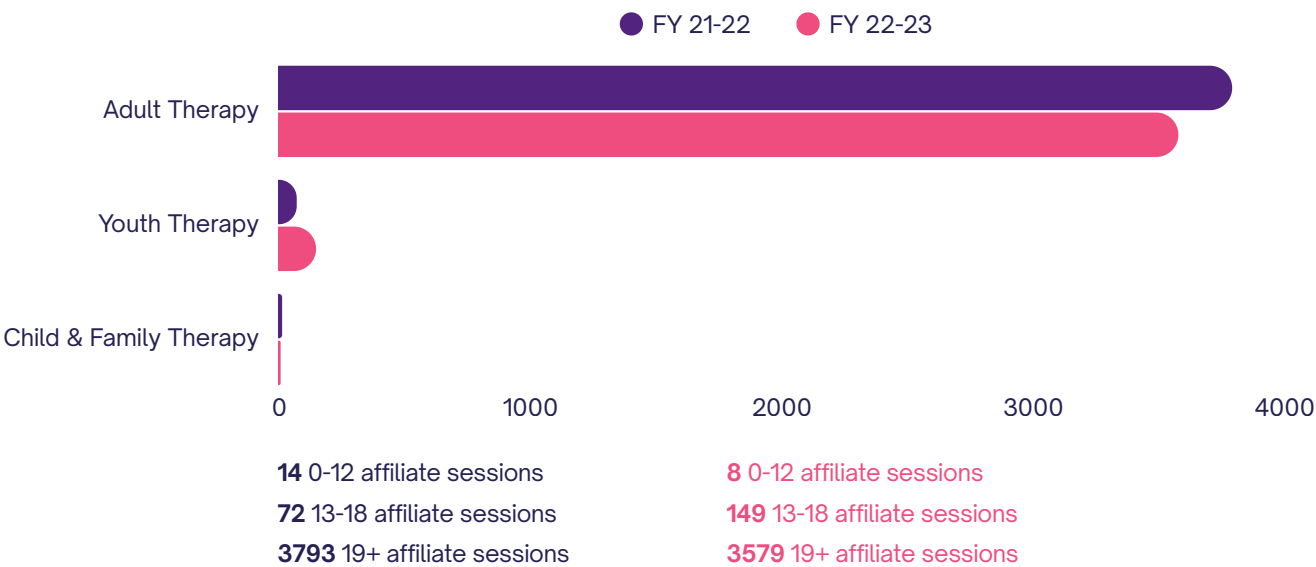
In-house therapy sessions



Therapy Sessions Delivered



ACC affiliate therapy sessions



How well did we do it?

We use several measures for assessing whether we have met our goals to HELP survivors to heal. One of these is the degree to which the client has met their goals through the counselling or therapy process. Goals vary widely but might include things like being able to sleep through the night, or stopping cutting, having no more flashbacks or being able to enjoy a sexual relationship. Where the client finishes therapy in a planned way and has a final evaluation session, this percentage is determined in discussion with their therapy. However, for those clients who finish therapy without a formal ending session, it is assessed by the therapist. The percentage of goals met can cover a wide range as success can be impacted by lots of factors outside the therapy – other life events, capacity to engage in the therapy, and a good enough match between what we provide and what the client needs. All progress is valuable, but we consider 80% of goals met to be a great result.

“Life changing! I hardly experience the trauma symptoms that I did before (night terrors, feeling out of my body, etc.). For the most part, I now feel genuinely happy and in control of my life. And I now have tools, and the ability to reflect on these experiences – so when I do experience them, they are far less overwhelming.”

– Adult survivor



66% of clients were assessed as achieving 80% or more of their goals in 2023 - 2024



70% of clients were assessed as achieving 80% or more of their goals in 2022 - 2023



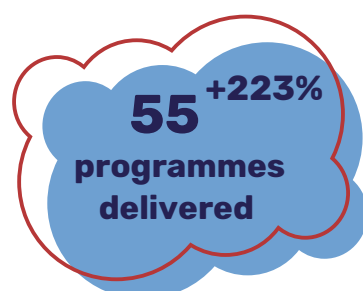
HELPIng to prevent

We Can Keep Safe Programme

Those most vulnerable to being targeted for sexual abuse are children, and once targeted, this can begin a continuing pattern of revictimization. So HELP directs our prevention efforts to helping to keep children safe. Our primary vehicle for this is We Can Keep Safe – a 6 module programme delivered with local early childhood education centres. The programme begins with a session with parents and caregivers and then teaches children things that they need to know or can do to be less likely to be targeted – things like learning that they are the boss of their bodies, what the rules are for touching private parts, that if they have a ‘no’ feeling they have the right to tell anyone to stop touching them, and that if something happens that they don’t like, to keep on telling until someone listens. This is not because we believe that it is on children to stop child sexual abuse, but because until we turn the tide on this, we want to do everything we can to keep children safe.

What did we do?

After several years of reduced delivery due to COVID, this year marked a remarkable resurgence, with 55 preschool centres and 1,426 children participating in the We Can Keep Safe Programme. Compared with the 17 preschool centres and 448 children who participated in the programme last year, we have more than tripled both our delivery and our outreach.



How well did we do it?



"The programme was fantastic, well run and aimed perfectly at the child's level. The added resources given to the children really helped with the programme being discussed. The badge especially was a huge highlight, worn with pride by not only my child but a number of the other children as would see them when coming into the centre! It is a really well run, valuable programme and more centres need to participate!"
- Parent, We Can Keep Safe

HELPIng to educate

The more that people know about sexual violence and survivors, the more they can join us in providing helpful responses to survivors, and in ending sexual violence. The knowledge that we bring from our daily work supporting survivors, means that we are able to provide great information for others who want to help. This year we trained police, school counselling staff, university students, medical professionals, and other social service providers.

The Courage Club

A collaboration with Rape Prevention Education and Curative, funded by ACC, has focussed on the development of a resource to prevent sexual abuse of disabled children. Initial work with service providers, parents and young disabled people, led to development of a podcast series for parents and caregivers hosted by Emily Writes and called The Courage Club. We look forward to the completion of this project and launch of the podcast series in October 2023.

HELPIng to create change

Dear Em - youth leadership & social media programme

HELP is committed to the social change that we need to end sexual violence. While there is much that is needed to achieve this, we choose to work with those who, after children, are next most at risk of sexual violence – young people. No one understands the world that they live in and the risks and protective factors that they face, better than they do. So, we established this programme in partnership with young people to support them in making the changes that they want to see.

What did we do?

Dear Em Youth Leadership Programme

Dear Em programme seeks to develop awareness and recognition of the youth voice within sexual violence in Aotearoa; and to encourage the rangatahi we work with to thrive in this space. In this past year the team have achieved a great deal, and we have seen significant growth of our advocacy activities in the broader community, as well as the projects led by our Embassadors.

Nine young people completed a year of the Leadership programme in December 2022, and in February 2023, we welcomed 6 new Embassadors with a comprehensive 4-day training programme. This year, the participants are mostly female, aged between 13 and 22 years. Ten are Asian or Southeast Asian, 4 are Pakeha and 1 is European. Including a younger person this year (last year age range 17-22) was a trial, based on the person meeting all of the other criteria and being committed to the programme.

We have also welcomed 3 new volunteer mentors, with diverse backgrounds in consent education delivery, youth advocacy, and psychology, and introduced a second Youth Development Worker to the team.

How well did we do?

Through the ongoing development of the programme, growth of the team, and investment in Ambassador projects, young people's voices and advocacy has been strengthened. The beginning of the third year of the leadership programme has seen more individual Ambassador led projects as their confidence and skills as leaders have grown. Projects include the consent law reform campaign, the initial stages of planning a youth-led research project into care in schools and development of a podcast series. Other highlights include:

- **Progress of the consent law reform campaign** – in July 2022 we launched our consent law reform Instagram page, where we share comms and resources about consent law reform and our Ambassador, Layba Zubair's petition. In September the petition closed with over 12,000 signatures and was presented to Minister Marama Davidson at a rally outside Parliament. In November 2022 we were invited to provide a written submission to the petitions committee, which then supported the committee to transfer the petition to the Justice Committee for further consideration. Then in May 2023, we were invited to provide an oral submission to the Justice Committee. At each stage in the progress of this campaign, we have incorporated youth, sector and academic voices to communicate our messages, which have been received positively across political parties.
- **Our presentation at the TOAH-NNEST National Sexual Violence Conference** – Youth Development Worker Imogen Stone, Programme Lead Miriam Sessa, and 4 of our Ambassadors, Rebecca D'Souza, Nesil Satani, Sanskruti Banerjee and Erica Ngin, gave a 50-minute presentation on youth-led approaches to working with adolescents. The presentation covered the work of Dear Em and our approach to structuring safe spaces, how we challenge barriers to being youth-led, and our utilisation of the Hart's Ladder of Youth Participation in our partnership model. The Ambassadors were able to speak to the programme structure, their experiences of the programme, and share examples of our work.
- **Hosting Youth Hui with Minister Marama Davidson** – in October 2022 we were thrilled to facilitate an open forum where the Minister for Prevention of Family and Sexual Violence Marama Davidson let us know about her work and commitments to young people, and the youth from various groups shared their concerns and the challenges they were each facing in their work. Groups involved in this forum decided to establish an ongoing youth advocacy network, with the Minister committing to continuing engagement with the group. In April 2023 we hosted a second meeting with the Minister and planned a wānanga where a Youth Ending Sexual Violence Collective could formally be established.
- **Guest lecturing at the University of Auckland** – in May 2023 we were invited to return to the University of Auckland, to present a guest lecture in the Postgraduate Diploma of Counselling course on Pastoral Care and Counselling in Schools. Four Ambassadors – Stella Cranwell, Charlotte Jones, Sanskruti Banerjee and Harini Pushpakumar – presented a session that explored young people's experiences of school counselling systems, and how counsellors can play an active role in improving these systems for our young people.

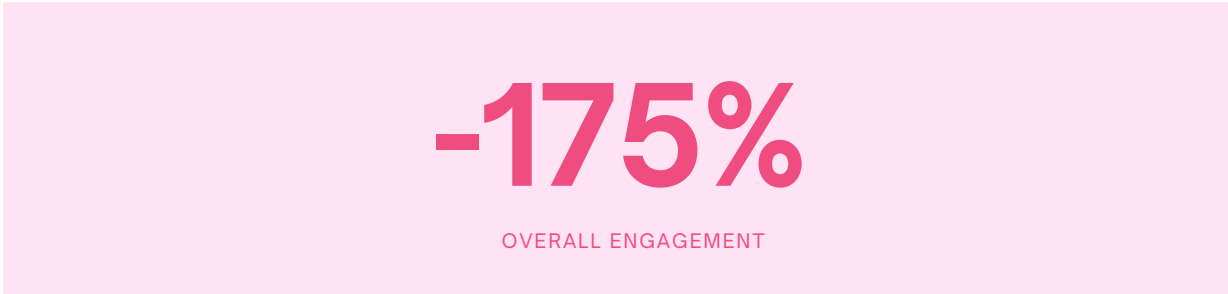
We continue to receive great feedback from the young people on the Dear Em Leadership Programme, about the support to grow as leaders.

- "This year has helped me become myself as I have been given a space to learn and grow amongst the best people ever."
- "I've learnt to be a better communicator, and also be there for others whilst also learning to be there for myself."
- "It truly is a safe space where we can think, grow, and flourish to chase our why's and I love that."

Social Media Programme - Instagram

The Dear Em team also drives the social media programme, which aims to both provide support for those impacted by sexual violence and challenge the narratives which support that violence.

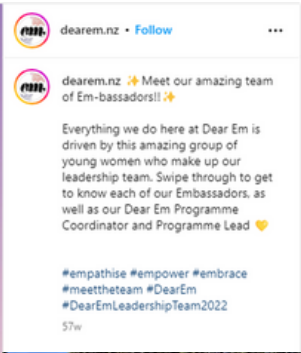
What did we do?



Fewer posts this year reflects changes post COVID – the team were able to progress other projects and were no longer restricted to providing support via social media

How well did we do it?

Examples of popular posts in 2023 include:



Collaborations

A key value in the way that we create change is through collaboration. A primary route for this collaboration is our participation in national network Te Ohaaki a Hine National Network Ending Sexual Violence Together, with the Executive Director in a governance role, participation in monthly networking meetings and dear em’s presentation at the November Conference. This also leads our collaboration with national Tiriti partners Nga Kaitiaki Mauri, our local Tiriti partners Tu Wahine Trust and Korowai Tumanako. Our services work in collaboration on a daily basis – crisis support services with service partners NZ Police and Te Whatu Ora and regional partners Family Action, Counselling Services Centre and Tu Wahine Trust, and therapy services in collaboration with local high schools for provision of specialist counselling. Special collaborations this year have included with Rape Prevention Education and Curative in the development of child sexual abuse prevention project Open Doors, and SAFA in a pilot with Waitemata Police District to safeguard vulnerable adults.



Income Generation

4

We are grateful for significant contracted government support for aspects of the work that we do. However, we also need to generate other income to cover costs and services not covered by these contracts. A small amount of this income comes from extra service delivery such as from paid training or specific reports we are commissioned to do, but most is generated by our fundraising team. Philanthropic funders covered \$356,707 of our costs, and generous donors contributed \$164,696 in other fundraising activities – appeals, events, peer-to-peer fundraising.



Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2023

	Note	2023	2022
		\$	\$
Revenue			
Revenue from providing services	2	673,882	684,779
Government contracts	2	3,877,201	3,938,008
Government grants	2	84,666	85,714
Non government grants	2	461,543	402,297
Other income	2	241,291	143,422
Interest income		132,062	32,722
Total revenue		5,470,645	5,286,942
Expenditure			
Employee expenses		(3,937,383)	(3,139,093)
Contractor expense		(542,247)	(641,742)
Administrative expenses		(628,102)	(601,606)
Other expenses		(107,616)	(51,498)
Total expenditure		(5,215,348)	(4,433,939)
Surplus for the year		255,297	853,003
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense		255,297	853,003

This statement is to be read in conjunction with the notes to the financial statements.

Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Assets			
Cash and cash equivalents	5	1,105,520	717,712
Investments	6	3,500,000	3,350,000
Accounts receivables and prepayments	7	239,649	96,360
Inventories	8	9,141	24,741
Total current assets		4,854,310	4,188,812
Investments	6	100,000	200,000
Property, plant and equipment	3	206,933	172,452
Total non-current assets		306,933	372,452
Total assets		5,161,243	4,561,264
Liabilities			
Accounts payable and accruals	9	425,642	276,727
Employee benefits	10	247,069	191,211
Deferred Revenue	11	511,067	371,158
Total current liabilities		1,183,778	839,096
Total liabilities			
Net assets		1,183,778	839,096
		3,977,465	3,722,168
Trust Funds			
Accumulated funds		3,977,465	3,722,168
		3,977,465	3,722,168

This statement is to be read in conjunction with the notes to the financial statements.

Statement of Changes in Trust Funds

As at Ended 30 June 2023

	Accumulated funds	Total trust funds
	\$	\$
Balance at 1 July 2021	2,869,166	2,869,166
Surplus for the year	853,003	853,003
Other comprehensive revenue and expense	-	-
Balance at 30 June 2022	3,722,168	3,722,168
Balance at 1 July 2022	3,722,168	3,722,168
Surplus for the year	255,297	255,297
Other comprehensive revenue and expense	-	-
Balance at 30 June 2023	3,977,465	3,977,465

This statement is to be read in conjunction with the notes to the financial statements.

Statement of Cash Flows

As at 30 June 2023

	Note	2023	2022
		\$	\$
Receipts from Services Provided, Government Contracts, Grants and Other Sources		5,328,237	5,402,549
Interest received		132,062	32,722
Payments to suppliers, employees and others		(4,933,110)	(4,361,844)
Net cash flows from operating activities		527,189	1,073,427
Investments in term deposits		(50,000)	(1,448,170)
Payments for property, plant & equipment		(89,380)	(52,804)
Proceeds from property, plant & equipment		-	6,810
Net cash flows from investing activities		(139,380)	(1,494,164)
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents held		387,809	(420,737)
Cash and cash equivalents at the beginning of the year		717,712	1,138,448
Cash and cash equivalents at the end of the year	5	1,105,520	717,712

Notes to the financial statements

1 OVERVIEW

a Reporting Entity

The Auckland Sexual Abuse Help Foundation Charitable Trust (the "Trust") is a charitable trust incorporated under the Charitable Trusts Act 1957. The Trust was registered as a charitable entity with the Charities Commission on 5 May 2008, with the registration number CC23863. For the purposes of financial reporting, the Trust is a public benefit entity (not-for-profit).

The general purpose financial report of the Trust is for the year ended 30 June 2023 and was authorised for issue by the board of trustees on the date recorded on page 3.

b Basis of preparation

The general purpose financial report has been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). For the purposes of financial reporting it complies with PBE Accounting Standards Not-For-Profit and Tier 2 reduced disclosure concessions have been applied.

The Trust has elected to report in accordance with PBE Accounting Standards Not-For-Profit Tier 2 on the basis that it does not have public accountability and has total annual expenses of less than \$30 million.

The financial statements have been prepared on the historical cost basis except for certain items for which specific accounting policies have been identified.

The statement of cash flows has been prepared using the direct method. The financial statements are prepared on an accrual basis.

The financial statements are presented in New Zealand Dollars (\$), which is the Trust's functional currency. All financial information presented in New Zealand Dollars has been rounded to the nearest dollar, except when otherwise indicated.

c Use of estimates and judgements

The preparation of the general purpose financial report in conformity with PBE Accounting Standards Tier 2 requires management to make judgements, estimates and assumptions that affect the application of accounting policies, disclosures, and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Judgements have been made regarding what to disclose in the statement of service performance. Management has made judgements in relation to which outcomes and outputs best reflect the performance towards achievement of the Trust's purpose and alignment with its strategy.

d Changes in accounting policies

The accounting policies detailed in the following notes have been applied consistently to all periods presented in the general purpose financial report and have been applied consistently by the Trust.

Initial application of new PBE Standards

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments was effective from 1 January 2022 and as allowed by the standard was retrospectively adopted by the Trust from 1 July 2021.

PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

PBE IPSAS 41 has not had a material impact on the Trust's measurement and recognition of financial instruments because the only financial instruments it holds are cash and cash equivalents, term deposits, receivables, and payables which all meet the requirements of financial instruments at amortised cost. Further, the nature of the Trust's receivables means the new expected credit loss impairment model has not materially impacted the amounts recorded.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting was effective for periods from 1 January 2022 and was adopted by the Trust on 1 July 2022, with comparatives presented for the year ended 30 June 2022 as required by the standard.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the statement of service performance.

e Taxes

The Trust is exempt from income tax under Income Tax Act 2007 on income earned for charitable purposes in New Zealand. All amounts are shown exclusive of GST, with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

2 REVENUE

a Revenue from providing services

Revenue from providing services are classified as exchange transactions. This income is recognised in the statement of comprehensive revenue and expenses when the services are rendered.

b Government contracts, government and non government grants

Government contracts, government grants and non government grants are classified as non exchange transactions and are received for specific use. This income is recognised in the statement of comprehensive revenue and expenses when the requirements under the contract or grant agreement have been met. Any income with specified use and refund conditions for which the requirements under the grant agreement have not been completed are accrued as liabilities until all the conditions have been fulfilled.

c Other income

Other income are also non exchange transactions which are made up of various amounts. These amounts are recognised at the time of receipt.

3 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is initially recorded at cost and is stated in the statement of financial position at cost less accumulated depreciation.

When an item of property, plant and equipment is disposed of, any gain or loss is recognised in the statement of comprehensive revenue and expense, calculated as the difference between the sale price and the carrying value of the item.

Donated property, plant and equipment is shown at fair value as determined by the Trustees, less accumulated depreciation.

Depreciation is provided for in the statement of comprehensive revenue and expense, on a straight line basis on property, plant and equipment. The economic lives have been estimated as follows:

Item	Years
Computer Equipment	2-3
Furniture, fittings and equipment	10-12
Leasehold Improvements	lower of lease period or useful life
Motor vehicles	4-5
Office Equipment	2-10

The Trust assesses the carrying value of each fixed asset annually. Where the estimated recoverable amount of the asset is less than its carrying amount, the asset is written down. This impairment loss is recognised in the statement of comprehensive revenue and expense. The Trust has reviewed property, plant and equipment for impairment and found no case of any significant impairment of their value.

	Computer Equipment	Furniture, Fittings and Equipment	Leasehold Improvement	Motor Vehicles	Office Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost						
Balance as at 1 July 2022	121,785	67,818	112,842	25,739	34,112	362,295
Additions	28,945	6,140	18,854	35,440	-	89,380
Disposals	-	-	-	-	-	-
Balance as at 30 June 2023	150,730	73,958	131,696	61,180	34,112	451,675
Accumulated Depreciation						
Balance as at 1 July 2022	84,562	29,207	36,107	5,856	34,112	189,844
Depreciation	32,632	4,220	12,130	5,917	-	54,899
Disposals	-	-	-	-	-	-
Balance as at 30 June 2023	117,194	33,427	48,238	11,772	34,112	244,742
Net book value as at 30 June 2023	33,536	40,531	83,458	49,406	-	206,933
Net book value as at 30 June 2022	37,223	38,611	76,734	19,883	-	172,452

4 FINANCIAL INSTRUMENTS

Recognition and initial measurement

Receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Trust becomes a party to the contractual provisions of the instrument. A financial asset or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

Classification and subsequent measurement

Financial assets

All of the Trust's financial assets meet the criteria to be classified as financial assets at amortised cost. A financial asset is measured at amortised cost if it meets both of the following conditions.

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Trust's financial assets consist of cash and cash equivalents, term deposits (investments), and receivables. These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Financial liabilities

All of the Trust's financial liabilities meet the criteria to be classified as financial liabilities at amortised cost. Amortised cost financial liabilities are subsequently measured at amortised cost using the effective interest method. Any interest expense is recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

The Trust's financial liabilities consist of payables.

5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value, and bank overdrafts. Cash and cash equivalents are classified as financial assets at amortised cost.

	2023	2022
	\$	\$
Bank accounts	1,105,520	717,712
	1,105,520	717,712

6 INVESTMENTS

Investments comprise term deposits which have an original term greater than three months and therefore do not fall into the category of cash and cash equivalents. Investments are classified as financial assets at amortised cost.

	2023	2022
	\$	\$
Term deposits - maturing within 12 months of the balance date	3,500,000	3,350,000
Term deposits - maturing 12 months after balance date	100,000	200,000
	3,600,000	3,550,000
Per annum annual interest rate ranges applicable to term deposits	3.00-5.75%	1.30-3.65%

7 ACCOUNTS RECEIVABLE AND PREPAYMENTS

Accounts receivable are recognised and carried at original invoice amount less any allowance for any uncollectable amounts. Individually impaired accounts receivable relate to debtors for whom there is objective evidence of inability to pay. Accounts receivable are classified as financial assets at amortised cost.

	2023	2022
	\$	\$
Accounts Receivable	232,781	43,028
Prepayments	6,324	6,328
Accrued Income	543	39,120
GST	-	7,883
	239,649	96,360

8 INVENTORIES

Inventories include assets held for sale and assets held for distribution at no charge. Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution at no charge are measured at cost adjusted for any loss of service potential. The cost of inventories is assigned using the first-in, first-out formula.

	2023	2022
	\$	\$
Inventories held for sale	3,254	3,339
Inventories held for distribution at no charge	5,887	21,402
	9,141	24,741

9 ACCOUNTS PAYABLE AND ACCRUALS

Accounts payable and accruals represent liabilities of goods and services provided to the Trust and which have not been paid at the end of the financial year. These amounts are non-interest bearing and are usually settled within 30 days. Accounts payable are classified as financial liabilities at amortised cost.

	2023	2022
	\$	\$
Accounts payable	210,438	61,795
Accruals	109,736	118,809
PAYE	97,647	96,123
GST	7,821	-
	425,642	276,727

10 EMPLOYEE BENEFITS

Employee entitlements to salaries and wages and annual leave are recognised in the Statement of Comprehensive Revenue and Expense when they accrue to employees. Employee entitlements that the Trust expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include annual leave earned, but not taken at balance date.

	2023	2022
	\$	\$
Holiday Pay Accrual	247,069	191,211

11 DEFERRED REVENUE

Revenue received from exchange and non exchange transactions that have not been recognised during the year have been deferred to the statement of financial position until the conditions of the agreement have been met.

	2023	2022
	\$	\$
Accident Compensation Corporation	-	4,370
Akarana Community Trust	-	1,411
ANZ Staff Foundation	20,000	-
Auckland Council Regional Community Development	15,000	25,000
Blue Sky Community Trust	2,247	-
Dragon Community Trust	-	447
Fonterra	479	-
Foundation North - Therapy	31,250	31,250
Foundation North - Sustainability	-	1,780
Four Winds Foundation	7,540	-
JMS and SJ Macleod	-	5,567
Lottery Grants Board	23,333	3,850
Oranga Tamariki	155,752	90,000
Potter Masonic Trust	-	37,791
Perpetual Guardian Trust - Strathlachlan Fund	154,126	154,126
Sky City Community Trust	80,807	10,616
The Lion Foundation	16,800	4,135
The Sutherland Self Help Trust	-	816
Trillian Trust	3,733	-
	511,067	371,158

12 RELATED PARTIES

Key management personnel

Key management personnel include the Trustees of the Trust. Remuneration and other benefits are as follows:

	2023 # of personnel	2022 # of personnel	2023 \$	2022 \$
Trustees	10	9	-	-
Senior Management - Short Term Employee Benefits	4.80	4.80	714,020	642,924
			714,020	642,924

13 CONTINGENCIES AND COMMITMENTS

There were no capital commitments as at 30 June 2023 (2022:nil).

Leases

Operating leases are those where all the risks and benefits incidental to ownership are retained by the lessor. Operating lease payments are expensed in the periods that the amounts are payable.

The leases are non-cancellable and relate to office equipment and property. Rent for premises in the North Shore is payable under a 4 year lease agreement. Rent for the premises in Auckland City is payable under a 5 year and 4 month lease agreement.

Rent at the main premises and for the shared space in Auckland City is paid on a month to month basis and there is no lease commitment for future payments.

	2023	2022
	\$	\$
Less than one year	140,864	140,540
Between one and five years	154,106	269,752
	294,970	410,292
Lease expense	136,464	134,819

14 EVENTS SUBSEQUENT TO BALANCE DATE

The project attached to the Perpetual Guardian Trust – Strathlachlan Fund is not proceeding and the funds of \$154,126, as shown in note 11 to these financial statements, will be repaid in full.

There have been no other events subsequent to 30 June 2023 that would have a material impact on the financial statements.



INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AUCKLAND SEXUAL ABUSE HELP FOUNDATION CHARITABLE TRUST

OPINION

We have audited the general purpose financial report of Auckland Sexual Abuse Help Foundation Charitable Trust ("the Trust"), which comprises the financial statements on pages 18 to 28, and the statement of service performance on pages 4 to 17. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in trust funds, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Trust as at 30 June 2023, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2023, in accordance with the Trust's service performance criteria,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 The Audit of Service Performance Information (NZ). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

TRUSTEES' RESPONSIBILITIES FOR THE GENERAL PURPOSE FINANCIAL REPORT

Those charged with governance are responsible on behalf of the Trust for:

- (a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare a statement of service performance in accordance with Public Benefit Entity Standards RDR; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.



In preparing the general purpose financial report those charged with governance are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE GENERAL PURPOSE FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

WHO WE REPORT TO

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

BDO Auckland

BDO Auckland
Auckland
New Zealand
Monday 27th November 2023