

HE WAKA TAPU

Me mahi tahi tatou me te oranga o te whanau



Annual REPORT

2016-2017

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Mihi

Haere mai - Acting Chair & Acting CE

We move our Waka together...

...with our Whaiora

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21 years in the Community

Financials

Ngā mihi

Mihī

Manawa mai te putanga ō tē pūrongo-ā-tau
Tākina te kawa ō He Waka Tapu
Tākina te reo ō He Waka Tapu
Tākina te waipunenga ō ngā tāngata
Nau mai ki He Waka Tapu
Whakatairangatia, whirikoka ai
Hei pūreke whakaruruhau mō te nui, mō te rahi
Tihei uriuri, tihei nakonako, tihei mauri ora !

Haere Mai

Acting CE Report

Tuia i runga, tuia i raro

Tuia i roto, tuia i waho

Tuia i te herenga tāngata

Te whare e tū nei, te whare e takato nei

Tēnā koe

Tū tonu, tū tonu

E ngā rangatira, ngā reo, ngā waka,

E ngā mana whenua, te hau kāinga,

Ngā kaitiaki ō tēnei whenua

Tēnā koutou, tēnā koutou katoa.

Me mahi tahi tātou mō te orange ō te whānau



Firstly, I would like to congratulate the board, management and staff for their support and hard work through what has been a difficult few months. It is with sadness that I write this brief report as Acting CEO reflecting on why I am sitting in this role. I do want to acknowledge the outgoing CEO Dallas Hibbs and his contribution to the organisation and to wish him and his whānau well in the coming festive season and the New Year.

I am absolutely amazed at the day to day running of He Waka Tapu and the various issues that arise for the team. The complex nature of the contracts and relationships that need to be managed remind me how far we have come since 1994. I would like to congratulate Jackie Burrows and her team for the way they have continued to keep the day to day business going and all of what that entails as well as having to deal with the ongoing staff grievances and legal issues in what has at times been a very contentious environment, he mihi aroha kia koutou katoa.

Putting all of that aside I have enjoyed reconnecting with old friends, colleagues, funders and our extended supporters and I must say I have been very encouraged by the support and enthusiastic responses to continue to work with He Waka Tapu. I am assured that even though the last few months has taken its toll on us all the broader community except for a very small minority have only had good things to say, this I put down to the management led by Jackie as mentioned above.

*We move
our Waka together....*





...with our Whaiora



MMN

.....

Move the Maori Nation

50+ Whānau were involved in Move the Māori Nation this year. Customised plans were developed together with their trainer who supported them in their health and well-being goals. Sessions included one on one workouts, group work outs, kai shopping, cooking sessions and mindfulness techniques. Trainers Sachiko Shimamoto and Tyler Rodgers were motivated in keeping whānau engaged and on track towards their goals. Whaiora Online made this an easy task and a motivating community to be a part of. The visit from Maori party Minister Te Ururoa Flavell added to many things whānau experienced this year! Wrapping up with a Whānau health day held 15th Dec 2017.



Whānau Intervention Team

Highlights for the Whānau Intervention team this year has been the opportunity to keep wāhine, tāne and their whānau safe, working collaboratively across Christchurch, Mid and South Canterbury and North Canterbury with other NGO's, Government Departments and Refuges.

Tu Pono: Te Mana Kaha o te whānau has been a successful collaboration between, He Waka Tapu, Te Whare Hauora, Te Puna Oranga and West Christchurch Women's Refuge. This collaboration works together supporting whai ora and whanau across the Integrated Service Response (ISR), alongside the Ministry of Social Development and New Zealand Police.

Understanding our Tāne and their mahi commitments, supporting Tāne to ensure they meet the requirements of group attendance, we do this with a manaaki focus, hold night sessions (for the after-work option), the employment of a driver who provides a no fuss pick up and drop off service, and our new kairingaraupa who prepares kai to be shared all add to upholding the He Waka Tapu whakatauki - Me mahi tahi tātou mō tē ōranaga ō tē whānau.

Te Pā Tuwatawata (A Whare supported by many) is a group programme designed for the tāne under ISR kuapapa. The programme is designed to provide education and activities that include Waka Ama, Mau Rākau, MMA & Bread making. HWT was fortunate enough to host Norm Hewitt again this year, Norm is a motivational speaker who teaches through his own life experiences on issues with AOD, Violence and Sexual Abuse and how he overcame some of the real challenges in his upbringing.

Relationships have broadened across networks providing useful insights and further affirming the importance of collaborative approaches in all of our mahi to ensure we are able to provide integrated services to all whai ora and whānau.



*...with our
Community*

1. Suicide Symposium, 1000+ attendance
2. Kiwi Daddys Suicide Symposium
3. Beachside to Eastside supporting the Walking Festival CCC
4. Pae Ora, City 2 Surf - 1200 attended the collaboration with 5 other providers
5. Beachside to Eastside, healthy kai n korero
6. Social Media Campaign that supported Symposium
7. WSPA - Waitaha Suicide Prevention Action
8. Social Netball team - Winners 2017

...with our Workplace



Over the last 18 months He Waka Tapu has had many opportunities to grow, to expand our services and just as importantly to work with other organisations in the community on a number of large events.

1000 plus attending a Suicide Symposium,
Supporting 1200 people to participate in Pae Ora 'City to Surf',
Social Netball Team achieving top team for 2017.

Across our whole organisation we are contributing to the health and well-being of our communities in significant ways.

Innovation continues in the social media space with the addition of Tautoko + to our whaiora online initiative, with short videos that encourage whaiora to see the change in others and believe in the change for themselves. Our new approach to whaiora whānau feedback has resulted in 200 responses. Vodafone zero data charges is a significant support for those accessing our websites.

Our māra kai-garden project is about whakawhanaungatanga for others, mātauranga for self and manaaki for whenua. The garden will provide kai, teach gardening skills and maintenance cultivating it for future Whaiora. The produce provides healthy kai options, whānau meals and compost nourishing the soil. The gardens will become a priority, adding another component into the AOD and DV programmes as a positive and educational – therapeutic activity.



Having the right people with the right skill mix is at the heart of what we are doing. With several staff undertaking ongoing study our approach to professional development is testament to commitment to quality. Building key partnerships with other organisations with shared vision has also expanded our mahi. We have established several partnerships demonstrated through increasing formal and informal relationships. Currently this includes Memorandums of Understanding (MOU) with; Tu Pono: Te Mana o te Whānau collaboration (Triple T); Pathways; Bros 4 Change; with Ngai Tahu Farming and more in the pipeline. We still continue our involvement with Canterbury Rugby League. We also have a Manager on the Oranga Tamariki Panel responsive to the vulnerable Children's Act.

Move the Maori Nation has made a positive impact in the lives over 50 whānau participating in 1:1 workouts or groups work outs, mindfulness techniques, and healthy kai shopping and cooking lessons.

We are at a place where we can confidently demonstrate our infrastructure is robust and we are delivering cutting edge advances in our approach to recovery and wellbeing. All services are working in full integration approach and with a special integrator role established to ensure a seamless process across our services. We have full certification for another three years for our AOD services.

Our waka is a safe harbour for whaiora, and encouraging us to move forward and flourish.

Whaiora Online



Whaiora Online adds a difference in how we engaged, support and encourage whaiora, not only while they access our services but more importantly post discharge.

We were invited to be a keynote speakers at AMHOIC (2017 in Brisbane meant that our neighbors overseas got to experience and see the innovative ways we choose to work with our people.

The new addition Tautoko+ added a beautiful experience that shares short engaging videos and content showing whaiora how change is possible in all areas of their wellbeing.

Thanks to Vodafone there are zero data charges to anyone accessing Whaiora Online - Its free access! www.whaioraonline.org.nz



21 Years in the Community

I believe that most people are like me. They want a good life. I knew that it wasn't just about stopping violence or giving up alcohol and drugs. It was about giving people hope and so what we did is used our Tikanga Māori and the values of our culture to help people identify what they really wanted out of life. What was important? Was whanau important? Were children important? Did they want a better life?

I was originally working for an organisation called Kia Pakiri, 'which was a māori Men's Stopping Violence programme. For some reasons that's closed and then I was approached by Philippa Joggings from Corrections. She asked if I'd be willing to take on a contract specifically targeted at working with māori men and addressing domestic violence. After a year, we decided that to do this properly we needed a structure and organisation. We set up a trust. I thought about the name and philosophy behind the Trust, and we came up with He Waka Tapu. Here we are over two decades later.

We've all come a long way and that is because there have been a lot of good people involved. I realise that is what it is all about at the end of the day. You have to have good people. People that have a heart and believe that people do want to change and can change. I think if you do not have that sort of passion or belief then you are probably in the wrong job because you are working with a very hard clientele. Giving people hope and helping them plant the right seed so they can see a new future for themselves is at the heart of He Waka Tapu. That's what we are really all about. Sailing towards the destination and the vision that you want to create is what He Waka Tapu is about.

Thanks to Early Bird Media, check out the full video here
<https://www.hewakatapu.org.nz/blackboard/>

He Waka Tapu Limited

Statement of Comprehensive Revenue and Expenses

For the Year Ended 31 March 2017

| | Note | 2017 \$ | 2016 \$ |
|--|------|------------------|------------------|
| Revenue | | | |
| Exchange Transactions | 3 | 3,587,171 | 3,121,439 |
| Non-exchange Transactions | 4 | 89,160 | 27,948 |
| Other Income | 5 | 3,373 | 22,733 |
| Total Revenue | | 3,679,704 | 3,172,120 |
| Expenses | | | |
| Funding Expenses | 6 | 196,790 | 415,985 |
| Accountancy Fees | | 70,753 | 56,620 |
| Audit Fees | | 4,500 | 4,321 |
| Community Events | | 43,868 | 183,049 |
| Debt Forgiveness | | - | 68,099 |
| Depreciation | 10 | 120,876 | 170,046 |
| Motor Vehicle | | 42,680 | 37,128 |
| Operating Lease - Motor Vehicles | | 55,380 | 39,039 |
| Property Expenses | | 74,550 | 62,533 |
| Wages & Salaries | | 2,319,922 | 1,838,272 |
| Other Expenses | 7 | 481,053 | 382,073 |
| Total Expenses | | 3,410,372 | 3,257,165 |
| Total Surplus/(Deficit) for the Year | | 269,331 | (85,045) |
| Other Comprehensive Revenue and Expenses for the Year | | 269,331 | (85,045) |

These financial statements are to be read in conjunction with the accompanying Notes and the Independent Auditor's Report. These statements have been audited.

He Waka Tapu Limited

Statement of Changes in Net Assets

For the Year Ended 31 March 2017


| | 2017 | 2016 |
|---|------------------|------------------|
| | \$ | \$ |
| Revenues and Expenses | | |
| Total Surplus/(Deficit) for the Year | 269,331 | (85,045) |
| Total Recognised Revenues and Expenses | 269,331 | (85,045) |
| Equity at the Beginning of the Year | 1,261,319 | 1,346,364 |
| Equity at the End of the Year | 1,530,650 | 1,261,319 |

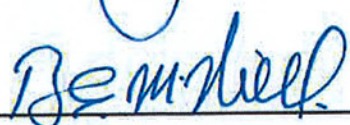
He Waka Tapu Limited

Statement of Financial Position

As at 31 March 2017

| | Note | 2017 \$ | 2016 \$ |
|--|------|------------------|------------------|
| Current Assets | | | |
| Bank Accounts and Cash | 2 | 1,831,806 | 1,046,308 |
| Receivables from Exchange Transactions | 8 | 304,434 | 465,349 |
| Inventories | 9 | - | 1,450 |
| Total Current Assets | | 2,136,240 | 1,513,107 |
| Current Liabilities | | | |
| Payables and Accruals from Exchange Transactions | 11 | 377,604 | 301,785 |
| Income in Advance | | 492,562 | 227,477 |
| Total Current Liabilities | | 870,166 | 529,262 |
| Working Capital | | 1,266,074 | 983,845 |
| Non Current Assets | | | |
| Property, Plant & Equipment | 10 | 264,575 | 277,474 |
| Net Assets | | 1,530,650 | 1,261,319 |
| Equity | | | |
| Accumulated Funds | 12 | 1,530,650 | 1,261,319 |
| Total Equity | | 1,530,650 | 1,261,319 |


 _____ Director


 _____ Director

Date 1/12/17

Date 1/12/17

These financial statements are to be read in conjunction with the accompanying Notes and the Independent Auditor's Report. These statements have been audited.

He Waka Tapu Limited

Statement of Cash Flows

For the Year Ended 31 March 2017

| Note | 2017 | 2016 |
|---|--------------------|--------------------|
| | \$ | \$ |
| Cash Flows from Operating Activities | | |
| Cash was received from: | | |
| Revenue from Goods and Services Provided | 3,748,086 | 3,041,586 |
| Revenue from Grants, Donations and Bequests | 89,160 | 27,948 |
| Interest Received | 4,823 | 22,783 |
| | 3,842,069 | 3,092,317 |
| Cash was applied to: | | |
| Operating Expenses | (2,948,592) | (2,974,509) |
| | (2,948,592) | (2,974,509) |
| Net Cash Flows from Operating Activities | 893,477 | 117,808 |
| Cash Flows from Investing Activities | | |
| Cash was applied to: | | |
| Purchase of Property & Equipment | (107,977) | (58,416) |
| | (107,977) | (58,416) |
| Net Cash Flows from Investing Activities | (107,977) | (58,416) |
| Net Increase/(Decrease) in Cash Held | 785,500 | 59,392 |
| Cash at the Beginning of the Year | 1,046,308 | 986,917 |
| Cash at the End of the Year | 1,831,806 | 1,046,308 |

These financial statements are to be read in conjunction with the accompanying Notes and the Independent Auditor's Report. These statements have been audited.

1 Statement of Accounting Policies

Reporting Entity

He Waka Tapu Limited is a company incorporated in New Zealand, registered under the Companies Act 1993 and registered under the Charities Act 2005. He Waka Tapu Limited is a public benefit entity for the purpose of financial reporting in accordance with the Financial Reporting Act (2013).

Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR) as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The accounting principles recognised as appropriate for the measurement and reporting of the financial statements on a historical cost basis are followed by the company, unless otherwise stated in the Specific Accounting Policies.

The information is presented in New Zealand dollars (NZ\$). All values are rounded to the nearest NZ\$, except where otherwise indicated.

Use of Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those 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 in any future periods.

Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements except as explained in Note 1(g) which addresses changes in accounting policies.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the Statement of Comprehensive Revenue and Expenses and Statement of Financial Position have been applied:

(a) Revenue Recognition

Revenue is recognised when services are provided. The following specific recognition criteria in relation to the company's revenue streams must also be met before revenue is recognised.

Revenue from Exchange Transactions

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. Amounts received in advance for services to be provided in future periods are recognised as a liability until such time as the service is provided. Interest revenue is recognised when it is received.

Revenue from Non-exchange Transactions

The recognition of non-exchange revenue from grants, donations legacies and bequests depends on the nature of any stipulations attached to the inflow or resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

For the Year Ended 31 March 2017

Stipulations that are 'conditions' specifically require the company to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the company to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

(b) Livestock

Livestock assets are recorded at fair value less costs associated with the sale or disposal of those assets. Gains or losses due to changes in the per head value of livestock and changes in livestock numbers, are recognised in the Statement of Comprehensive Revenue and Expenses

(c) Receivables

Receivables are recognised at estimated realisable value.

(d) Property, Plant & Equipment

Property, plant and equipment is recognised at cost less aggregate depreciation. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All other repairs and maintenance are recognised as expenses in the Statement of Comprehensive Revenue and Expenses in the financial period in which they are incurred.

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 2007.

The following estimated depreciation rates/useful lives have been used:

| | |
|------------------------|-----------------|
| Plant & Equipment | 0% DV - 67% DV |
| Motor Vehicles | 26% DV - 30% DV |
| Furniture & Fittings | 10% DV - 50% DV |
| Information Technology | 50% DV |

Gains and losses on disposal of fixed assets are taken into account in determining the net result for the year.

(e) Leases

Classification and treatment Leases in terms of which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases

Upon initial recognition the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Operating leases

Leases that are not finance leases are classified as operating leases. Operating leases are not recognised in the Company's statement of financial position. Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

Determining whether an arrangement contains a lease at the inception of an arrangement the Company determines whether such an arrangement is or contains a lease. This will be the case if the following two criteria are met:

- The fulfilment of the arrangement is dependent on the use of a specific assets or assets, and
- The arrangement contains a right to use the asset(s).

He Waka Tapu Limited

Notes to and forming part of the Financial Statements (continued)

For the Year Ended 31 March 2017

(f) Income Tax

Due to its charitable status, the company is exempt from income tax.

(g) Goods and Services Taxation (GST)

All amounts are recorded exclusive of GST except for debtors and creditors which are stated inclusive of GST.

(h) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those from previous financial statements.

2 Bank Accounts and Cash

Bank Account Balances

Bank - Westpac Cheque Account

Bank - Westpac Online Saver

Total Bank Accounts and Cash

| 2017 | 2016 |
|------------------|------------------|
| \$ | \$ |
| 480,166 | 193,712 |
| 1,351,639 | 852,596 |
| 1,831,806 | 1,046,308 |

3 Exchange Transactions

ACC

Aviva

Canterbury District Health Board

Department of Corrections

DV Programme

He Oranga Pounamu

NZ Health Innovation Hub

Ministry of Health

Ministry of Justice

Ministry of Maori Development

Ministry of Social Development

MPDS - 2017

MPDS - 2016

NZ Red Cross

Pegasus Health

Right Service Right Time

Sundry Income

Te Putahitanga

Te Rau Matatini

Te Runanga O Ngai Tahu

Te Taurawhiri I Te Reo Maori

Waka Ora Collective

Total Exchange Transactions

| 2017 | 2016 |
|------------------|------------------|
| \$ | \$ |
| 9,171 | 18,847 |
| 97,107 | - |
| 1,742,186 | 1,516,866 |
| 128,078 | 42,799 |
| 6,002 | 2,696 |
| 6,000 | 72,000 |
| 30,000 | - |
| 362,523 | 558,387 |
| 72,353 | 87,613 |
| 132,806 | 20,100 |
| 340,747 | 270,694 |
| 48,325 | - |
| 54,229 | 134,310 |
| 23,174 | 60,000 |
| 99,883 | 92,200 |
| 6,125 | - |
| 58,210 | 10,445 |
| 258,667 | 170,000 |
| 55,500 | 60,417 |
| 12,000 | - |
| 44,087 | - |
| - | 4,066 |
| 3,587,171 | 3,121,439 |

4 Non-exchange Transactions

Donations

Grants

Sponsorship

Total Other Income

| 2017 | 2016 |
|---------------|---------------|
| \$ | \$ |
| - | 5,575 |
| 73,469 | 2,700 |
| 15,691 | 19,674 |
| 89,160 | 27,948 |

He Waka Tapu Limited

Notes to and forming part of the Financial Statements (continued)

For the Year Ended 31 March 2017

5 Other Income

Interest
Beef Cattle Trading
Total Other Income

| 2017 | 2016 |
|--------------|---------------|
| \$ | \$ |
| 4,823 | 22,783 |
| (1,450) | (50) |
| 3,373 | 22,733 |

6 Funding Expenses

AOD Expenses - Supported
Casa
DV Programme Expenses
HOP Expenses (Kaitoko Whanau, Health Team, Kia Piki)
Ministry of Health Expenses
Ministry of Social Development Expenses
MPDS Expenses - 2017
MPDS Expenses - 2016
NZ Innovation Hub
NZ Red Cross Expenses
Rangatahi National Expenses
Te Putahitanga Expenses
Te Waka Hourua Expenses
Waka Ora Collective Expenses
Total Funding Expenses

| 2017 | 2016 |
|----------------|----------------|
| \$ | \$ |
| 113,750 | 127,173 |
| 9,920 | - |
| 3,608 | 250 |
| 18,353 | 3,961 |
| 6,061 | 15,579 |
| 12,363 | 3,770 |
| 4,202 | - |
| - | 112,182 |
| 7,617 | - |
| 13,770 | 35,313 |
| 710 | 11,280 |
| 82 | 96,002 |
| - | 7,005 |
| 6,354 | 3,471 |
| 196,790 | 415,985 |

7 Other Expenses

ACC Levies
Administration Fees
Advertising
Bank Fees & Charges
Board of Directors Expenses
CEO Expenses
Communication Expenses
Computer Expenses
General
Insurance
Legal Fees - Deductible
Light, Heat & Power
Loft
Loss on Sale of Fixed Assets
Medical Supplies/Consumables
New Business Development
Photocopier Rental
Postage, Printing & Stationery
Quality Assurance
Rents
Social Expense
Staff Expenses
Subscriptions & Licences
Supervisor Fees
Te Reo Maori
Uniforms
Total Other Expenses

| 2017 | 2016 |
|----------------|----------------|
| \$ | \$ |
| 5,562 | 6,123 |
| - | 1,432 |
| 30,957 | 14,000 |
| 604 | 560 |
| 3,033 | 7,693 |
| 20,820 | 34,845 |
| 47,910 | 28,441 |
| 89,000 | 101,206 |
| 292 | - |
| 21,656 | 23,150 |
| 3,878 | 426 |
| 11,370 | 5,754 |
| 625 | - |
| - | 10,263 |
| 1,247 | - |
| 2,435 | - |
| 7,780 | 10,072 |
| 25,652 | 17,912 |
| 17,986 | - |
| 95,241 | 90,000 |
| 27,290 | 5,283 |
| 57,256 | 13,785 |
| 1,905 | 1,921 |
| 7,363 | 7,865 |
| 1,031 | - |
| 159 | 1,342 |
| 481,053 | 382,073 |

| | | | | | |
|---|--|---|--|--|--|
| 8 Receivables from Exchange Transactions | | | | | |
| | | | 2017 | 2016 | |
| | | | \$ | \$ | |
| Receivable | | | 303,791 | 465,349 | |
| Other Receivables | | | 643 | - | |
| Total Receivables from Exchange Transactions | | | 304,434 | 465,349 | |
| 9 Inventories | | | 2017 | 2016 | |
| | | | \$ | \$ | |
| Livestock | | | | | |
| Stock on Hand - Beef | | | - | 1,450 | |
| Total Inventories | | | - | 1,450 | |
| 10 Property, Plant & Equipment | | | | | |
| | Opening Carrying Amount | Purchases / (Sales or Disposals) | Depreciation & Impairment | Closing Carrying Amount | |
| Property, Plant & Equipment 2017 | \$ | \$ | \$ | \$ | |
| Plant & Equipment | 110,598 | 47,933 | 43,620 | 114,909 | |
| Motor Vehicles | 10,010 | - | 2,951 | 7,058 | |
| Furniture & Fittings | 26,493 | - | 4,118 | 22,375 | |
| Information Technology | 130,373 | 60,044 | 70,187 | 120,233 | |
| Total Property, Plant & Equipment | 277,474 | 107,977 | 120,876 | 264,575 | |
| | Opening Carrying Amount | Purchases / (Sales or Disposals) | Depreciation & Impairment | Closing Carrying Amount | |
| Property, Plant & Equipment 2016 | \$ | \$ | \$ | \$ | |
| Plant & Equipment | 129,183 | 24,344 | 42,929 | 110,598 | |
| Motor Vehicles | 14,200 | - | 4,190 | 10,010 | |
| Furniture & Fittings | 29,074 | 1,681 | 4,262 | 26,493 | |
| Information Technology | 226,910 | 22,128 | 118,665 | 130,373 | |
| Total Property, Plant & Equipment | 399,367 | 48,153 | 170,046 | 277,474 | |
| 11 Payables & Accruals from Exchange Transactions | | | 2017 | 2016 | |
| | | | \$ | \$ | |
| Accounts Payable | | | 57,284 | 76,863 | |
| Other Payables & Accruals | | | | | |
| GST Payable | | | 83,133 | 37,892 | |
| Westpac Mastercard | | | 1,782 | 2,021 | |
| Westpac Mastercard | | | (2,257) | (2,540) | |
| Wages Accrued Expenses | | | 237,659 | 187,550 | |
| Total Other Payables & Accruals | | | 320,320 | 224,923 | |
| Total Payables & Accruals from Exchange Transactions | | | 377,604 | 301,785 | |

He Waka Tapu Limited

Notes to and forming part of the Financial Statements (continued)

For the Year Ended 31 March 2017

12 Equity

| | 2017 | 2016 |
|---------------------|------------------|------------------|
| | \$ | \$ |
| Opening Balance | 1,261,319 | 1,346,364 |
| Plus: | | |
| Net Surplus | 269,331 | - |
| Less: | | |
| Net Deficit | - | 85,045 |
| Total Equity | 1,530,650 | 1,261,319 |

13 Related Parties

There were no significant transactions or transactions that were on terms and conditions that are likely to be different from the terms and conditions of transactions in similar circumstances, involving related parties during the financial year. (Last year - Nil)

Daryl Gregory a director of He Waka Tapu Limited and an officer for He Oranga Pounamu. He Waka Tapu received \$6,000 of income from He Oranga Pounamu in the 2017 financial year.

Daryl Gregory a director of He Waka Tapu Limited and is also a director of Waka Wairua Limited. Waka Wairua Limited received \$60,735 of income from He Waka Tapu Limited for services performed.

Daryl Gregory a director of He Waka Tapu Limited and is also a director of Clinical Advisory Services Aotearoa Limited. Clinical Advisory Services Aotearoa Limited received \$93,778 of income from He Waka Tapu Limited for services performed.

Key Management Personnel Remuneration

The company classifies its key management personnel into one of two classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body and operations of the company.

Senior executive officers are employed as employees of the company under normal employment terms.

| | Remuneration | Number of individuals |
|--------------------------------|--------------|-----------------------|
| | \$ | |
| Members of governing body 2017 | 1,800 | 2 |
| | 1,800 | 2 |
| Members of governing body 2016 | 1,200 | 1 |
| | 1,200 | 1 |

Remaining members of the governing body did not receive remuneration.

| | Remuneration | Number of individuals |
|--------------------------------|--------------|-----------------------|
| | \$ | |
| Senior executive officers 2017 | 146,875 | 1 |
| | 146,875 | 1 |
| Senior executive officers 2016 | 140,612 | 1 |
| | 140,612 | 1 |

14 Capital Commitments

The company has no capital commitments as at 31 March 2017, (2016 Nil).

15 Events Occurring After Balance Date

No significant events have occurred subsequent to balance date.

There were no significant transactions or transactions that were on terms and conditions that are likely to be different from the terms and conditions of transactions in similar circumstances, involving related parties during the financial year. (Last year - Nil)

