

# FOSTERING KIDS NZ ANNUAL REPORT 2018



Fostering  
Kids   
New Zealand

[www.fosteringkids.org.nz](http://www.fosteringkids.org.nz)



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Fostering Kids NZ is registered as New Zealand Family & Foster Care Federation Inc as:

- An Incorporated Charitable Trust

- Exempt from income tax

Registered Charity CC25139

Donations to Fostering Kids NZ are tax deductible to the supporter



# Fostering a brighter future for vulnerable children through people who care

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Fostering Kids NZ is the voice of Fostering families in New Zealand. In 1976 a group of foster carers who recognised the importance of working together toward positive outcomes for children in care established our organisation, the New Zealand Family & Foster Care Federation Incorporated.

Fostering Kids NZ is the only national organisation contracted to provide services to all those caring for children not biologically their own. This includes Grandparents raising grandchildren, Whanau/Kin caregivers and those providing a permanent home.

As such we are uniquely placed to represent the views and concerns of all those involved in foster care. We do this through training, advice, advocacy, policy development, information, publications, individual projects and support services.

We also strive to inform, influence and persuade policy-makers and to improve public understanding of foster care.



# Chairperson's Report

As I look back on another twelve months, I believe that the Board has continued to provide sound governance supported by a very capably led management team.

The Board approved the development and testing of the Levels of Integrated Family Therapy (LIFT) programme using "Dyadic Development Practice" (DDP). This programme reinforces the one on one relationship between caregiver and child/young person in care. It builds understanding, child development, relationships and learning. This programme resonates well with caregivers and will provide a future framework for our organisation.

Updating our Constitution has been a work in progress for some time and I am pleased it has now been completed and is ready for voting at this years' AGM. The new constitution reflects our growth as an organisation with a membership now in excess of five thousand.

I believe our charity has matured significantly. We have established and maintained a very good risk structure around our finances and contract exposure. Our CEO, Linda Surtees, has built a good relationship with Oranga Tamariki, Ministry for Children and will continue to work on strengthening this relationship, however, this will not change our position on advocating strongly for our caregiver members when necessary. This advocacy is driven by Linda and her team.

We are very fortunate to have amazing staff, both at National Office and around the country with our Regional Coordinators, plus a fantastic group of volunteers. A big thank you on behalf of our caregivers.

Our organisation is very lucky to have such a capable CEO. The drive and energy that Linda brings to Fostering Kids NZ is second to none. Linda is held in very high regard by the Board and other like-minded organisations in the care sector.

It is with some sadness that we say goodbye to two board members; Peter Edmonds, our cultural advisor, has retired while Janice Purchase the Board representative for the Lower South has completed her term as a Board member. The Board acknowledges their contribution and wishes them well for the future.

Like all charities we rely on support from the wider community. Thank you to all that have generously donated to Fostering Kids NZ.

Finally a big thank you to the very capable people on our Board. Our charity has a governance team that is passionate in advocating for our caregivers. We look forward to the challenges and opportunities in the coming year.

Colin Hardgrave  
Board Chairperson



## OUR BOARD

Colin Hardgrave - (Chair) Central North Representative

Edwina Poynton - (Deputy Chair) NGO Representative

Diana Halsted - Financial Specialist

Peter Edmonds - Cultural Advisor - Retired

Dr Nicola Atwool - Sector Specialist

Yasser El Shall - Upper North Representative

John Lopdell - Lower North Representative

Racquel Lewis - Upper South Representative

Janice Purchase - Lower South Representative



# Chief Executive's Report

As we complete the first year of our Strategic Plan 2017-2020, I am very pleased with our achievements to date. Our plan included seven Strategic Objectives over the three year period and when I consider each of them, I believe we have made significant progress toward achieving most of these goals.

In consultation with our members we have completely reviewed our membership structure in terms of the group support for caregivers. The aim is to ensure all caregiver members are able to access peer support and to broaden their choice as individual members. Fostering Kids New Zealand felt strongly that, with well over 5000 members, this restructure would best represent each individual. I want to thank our members for their support of these changes. In line with this, the Board has spent considerable time reviewing our Constitution toward the same Strategic Goal of **Empowerment and Support of Members and their Families**. Again, the aim is to ensure the voice of Individual Members is strongly represented and I am confident these changes are positive for our growing membership.



We are also incredibly pleased with the progress of our objective to **Increase the Understanding of Therapeutic Parenting** with Level One of our LIFT (Levels of Integrated Family Therapy) programme based on DDP (Dyadic Development Practice/Psychotherapy), launched and being tested across New Zealand over the next 12 months. This was only possible with the generous support of some very caring supporters for whom we are all incredibly grateful. I also want to thank Oranga Tamariki for enabling 55 of their caregivers to complete this training and support programme.

I want to acknowledge our highly committed and passionate Board who have set a firm pathway toward achieving our Vision that **Every Care Family is Empowered, Supported and Trained to Provide a Safe and Nurturing Home**. Also, a very big thank you to our highly dedicated and skilled team of staff and volunteers who work diligently toward delivering on this Vision. There are numerous volunteers who give freely of their time and knowledge who are without a doubt the very backbone of our organisation and our Country.

It has been a big year for Fostering Kids New Zealand as we have worked hard toward being the very best we can be. With significant changes in the care landscape we have diversified and strengthened our commitment to care families. We maintained a strong focus on individual caregivers and the care family. All children are raised by families within communities and in New Zealand we have strong examples of this, particularly with our Māori Whānau/Kin and Iwi. Our organisation is committed to strengthening this connection for our tamariki(children) in care.

This has been one of the most significant years in our care history as Oranga Tamariki, Ministry for Children completes its first year as a newly established Ministry. We are very pleased to see the introduction of some high level roles to focus on care. We hope this will provide much needed improvement to the overall experience of care by all involved. Another area we are keen to see develop is the understanding of attachment and the impact of trauma by Social Workers and Teachers. We are actively working on this and are encouraged by the number of these professionals registering for our Regional Hui's with a therapeutic theme around New Zealand.

Again, I want to thank our financial supporters, our team and our Board. Together we are making great progress. To all our members goes my deepest gratitude for your support of our organisation and most importantly for the difference you make every day. I look forward with great expectations to another fruitful year ahead.

Noho ora mai/Stay well

Linda Surtees - CEO

# Our Vision

**Every Care Family is empowered, supported and trained to provide a safe and nurturing home.**

# Our Mission

**To strengthen Care Families by providing quality:**

- Support – emotional and tangible
- Training and Learning Opportunities
- Information
- Advocacy
- Innovation
- Lobbying



# Our Guiding Principles

**We believe in:**

- The child's best interest being paramount
- Focusing on the well being of Care Families
- A collaborative approach to quality Foster care
- Consulting with caregivers and ensuring we represent that their best interests are upheld
- Working with integrity and respect in a professional manner at all times
- Promoting excellence and professionalism
- The value of team work
- Recognising the diversity of culture, tradition and individuals
- Acknowledging our bicultural commitment to caregivers in New Zealand



# Strategic Direction 2017 –2020

- Empowerment and Support of Members and their Families
- Engage and Strengthen Stakeholders and Partner Relationship
- Promote and Develop Quality Caregiver Training Pathways
- Sustainable Financial Viability
- Effective Professional Communication and Publicity
- Increase Understanding of Therapeutic Parenting
- Strengthening Māori Services and Relationships





# Critical Support

The Critical Support Service provides caregivers with support, information, advocacy and advice when they are in times of need. The high quality of the support this service provides is due to a dedicated team of volunteers. Critical Support Workers give their time freely to ensure caregivers are never alone when they are experiencing trying times.

Due to an increasing demand, we have employed a Critical Support Coordinator based in our National Office. This has ensured the quality of service has remained at a high level though the growing need.

This year, we have supported 275 caregivers through this service. Caregivers, who filled out evaluations, report they had their needs met through this service.

Some of the comments we received when asking what the most useful aspects of our support are:

*"[The support worker] came to the meeting with us and knew her stuff. We felt really supported and knew she was only a phone call away, we never felt alone."*

*"Knowing that [the Support Worker] would know the processes was really helpful. It was really good that she knew how to point us in the right direction, thank you Fostering Kids NZ."*

*"Just being there for me, [The Support Worker] was non-judgmental, she always went out of her way to find out information we needed and was happy to do it. We felt really supported and informed at all times."*



## OUR CRITICAL SUPPORT TEAM OF VOLUNTEERS

Barbara Allan  
Jan Halliday  
Marni Otway  
Robyn Allison  
Colin Hardgrave  
Pauline Rangitutia  
Linda Bradley

Justine Keene  
Frances Ross  
Penny Dawber  
Chris Kelly  
Gwenda Swinney  
Fran Fitzell  
Gillian Lynch

Heather Tuhoro  
Billie Galloway  
Wayne Marshall  
Judy Williams  
Denise Gibson  
Val Marsters

# Regional Support

It has been a very active year for our nine Regional Coordinators located around New Zealand. Along with providing weekly support and advocacy for caregivers, we have run three regional hui/learning days in Taranaki, Auckland and Southland with great feedback. We have also run local events across the country from trout fishing, caregiver appreciation evenings to a family retreat. These have all been with the focus of connecting caregivers and their families in their shared care journeys.

Since our National Conference in September 2017 we have been developing a support structure to allow caregivers better access to peer support. With an ever growing membership, the large groups were unable to meet the needs of all caregivers and attendance at meetings and gatherings was low. There was also a big expectation of time placed on the Key Contacts of these groups. On the 1 July 2018 we launched our new Support Group structure and we look forward to seeing more caregivers getting together around the country in the next financial year.

This year support requests from our members continued to increase, in particular from Whanau/Kin caregivers. This has highlighted the lack of services they are eligible to access. We continue to advocate for improvement in this area.

## NCTP Training



From July 2017 to June 2018 our facilitators delivered, through our partnership with Oranga Tamariki, National Caregiver Training Programme (NCTP) workshops to 865 people across the country. We were part of the group rewriting the three core workshops of Building Secure Attachments, Understanding and Support Behaviour and Child Development. It was a privilege to see a more focused lens on the impact of developmental trauma and the life changing importance of building significant long lasting secure relationships within the content. We delivered 'The Importance of Play' workshop, around the country which was delivered 11 times, to 89 participants. This workshop has been submitted to Oranga Tamariki to be included in the National Caregiver Training Programme.

As well as the full day workshops, we are seeing the need to deliver facilitated discussion sessions that are 'bite size' topics for caregivers to engage with. We delivered 29 Discussion Sessions to 233 attendees. We hope to continue to offer more of these in the coming year.

The updated Te Rito online biculturalism modules had a fantastic uptake with 243 people signing up. It was also good to be part of the delivery and additional caregiver follow up sessions with the Clinical Advisory Services Aotearoa. Their specialised professional staff delivered, with the support of our training team, one day workshops in three regions on 'Self Harm / Suicidal Behaviours. This was received very well and we are hoping it will be delivered across the rest of the country in the upcoming year.

Here is just some of the feedback we have received this year:

*"Hearing other stories from other caregivers were helpful, to not feel isolated and that others go through similar issues. The positives give hope."*

*"Great and essential information that should be taught and available upon introductions into the role."*

*"This course reduced my uncertainty and reassured my certainty."*

*"This programme has made me understand my child more. I feel more confident in dealing with her anger."*



# Caring Families Aotearoa

## Therapeutic Training and Support

Fostering Kids NZ continues to integrate Dyadic Developmental Practice (DDP) into the organisation. We are continuing to train our staff in DDP level one to ensure we are all trauma informed and working in a therapeutic way in all aspects our organisation.

At the 2017 Conference, in Christchurch, Fostering Kids NZ launched the brand Caring Families Aotearoa to provide therapeutic training, which includes the LIFT Programme, for care families.

An external funder has enabled us to deliver the LIFT programme which includes a four day Foundations for Attachment training (DDP informed) in several locations. These are being evaluated and showing positive outcomes for caregivers and the children in their care. The latest data shows that before the programme 34% of participants had never thought about giving up on the placement but after the programme 82% would not give up on the placement. The participant's knowledge around developmental trauma and therapeutic support has increased from 34% pre programme to 64% post programme.

The continuing support groups are helping caregivers to integrate the knowledge they gained from the training into their everyday lives. Comments included:

*"Being able to connect better when dealing with behaviours, recognising/accepting child better with his feelings".*

*"The importance of awareness of child's trauma experience. They are not being personal to me. They are sometimes projecting how they feel or their experiences".*



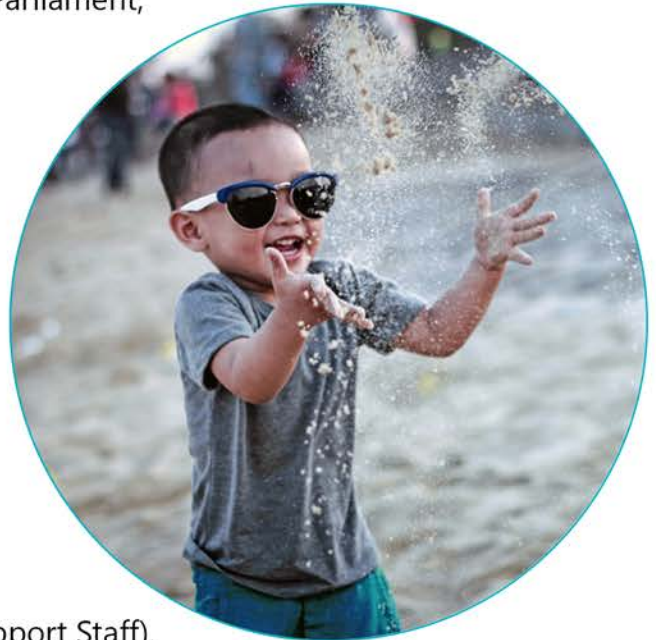
**Caring Families**

AOTEAROA

A division of  
Fostering Kids NZ

# Highlights 2017 / 2018

- Trauma Informed Training: Seven staff members have successfully completed their Level 1 qualification in Dyadic Developmental Practice (PACE based).
- 10th L'Oréal Face Your Future workshop where 43 teenagers were motivated and encouraged.
- The Excellence in Foster Care Awards were held at Parliament, where 10 very deserving individuals/couples were celebrated for outstanding contribution as caregivers.
- Membership has grown to 5450.
- 86 children in care received brand new bikes through Elevate Events.
- Foundations for Attachment training was delivered to Ngapuhi Iwi Social Services and 12 Dingwall Family Home caregivers (with an overview of Foundations for Attachment being delivered to Dingwall Social Workers and Support Staff).
- 12 Wellington based caregivers started the LIFT (Levels of Intergrated Family Therapy) Programme.
- The Caring Families Aotearoa brand was launched.
- Developmental Trauma and Therapeutic Support programme was delivered to 23 professionals in Palmerston North (Team D) and Whanganui (Team J) and another 20 professionals in Whanganui (Team F) for the first workshop and 12 for the following two workshops. Each of these teams were providing support to a child with high and complex needs.





- Continued to work with Oranga Tamariki, Ministry for Children, toward improved supports/education for caregivers.
- Developed Importance of Play workshop which Oranga Tamariki is reviewing in order to include it in the National Caregiver Training Programme (NCTP) workshops.
- With agreement, Fostering Kids NZ took the lead with reviewing and updating the three core NCTP workshops.
- In September 2017, we held our National Conference in Christchurch. We had maximum participants with just over 300 people attending.
- Also in September 2017, we asked our caregiver members to complete our annual caregiver survey. 807 caregivers provided us with invaluable data to assist us to meet their needs going forward.



# Associations and Support Groups

As at year end 30 June 2018

- Ashburton Foster Care Support Group, Ashburton
- Bay of Plenty Foster Care Association, Bay of Plenty
- Central Otago Caregivers Support Association, Oturehua
- Christchurch Family & Foster Care Association Inc., Christchurch
- Cosy Nests Kaitaia, Kaitaia
- Dunedin Foster Care Support Group, Dunedin
- Fiordland Foster Care Support Group, Te Anau
- Foster Care Association Auckland Inc. (FCAA), Auckland Central
- Foster Care North Shore Association, Silverdale
- Franklin Foster Care Association, Pukekohe
- Gore Foster Parent Support Group, Gore
- Hawkes Bay Foster Care Association, Napier
- Kapiti Foster Care Support Group, Waikanae
- Manawatu Foster Care Association, Fielding
- Marlborough Foster Parents Association, Picton
- Nelson/Tasman Association, Richmond, Nelson
- North Otago Foster Care Support Group, Oamaru
- Otautahi Foster Care Association, Christchurch
- Porirua Unique Foster Carers, Porirua
- Rotorua & Tokoroa Foster Care Association, Rotorua
- South Auckland Association, Papatoetoe, Auckland
- South Canterbury Association, Cave
- South Otago Foster Care Association, Balclutha
- Southland Foster Care Association, Wyndham
- Tairāwhiti Foster Care Association, Gisborne
- Taranaki Foster Care Association, New Plymouth
- Tararua Foster Carers, Dannevirke
- Taupo Foster Care Association, Taupo
- Waikato Foster Care Association, Hamilton
- Wairarapa Foster Care Association, Featherston
- Wanganui Foster Care Association, Bulls
- Wellington Family & Foster Care Association, Lower Hutt
- West Auckland Foster Care Support Association, Titirangi, Auckland
- Whakatane Foster Care Association, Kawerau
- Whangarei Foster Care Network, Whangarei





# NZ Family and Foster Care Federation Inc.

## Financial Statement for the Year Ended 30 June 2018

### Directory as at 30 June 2018

<b>Nature of business</b>	Provides support, training and advocacy to care families.
<b>Location of business</b>	Level 3 29 Waterloo Road Lower Hutt
<b>IRD No.</b>	049-143-702
<b>Date of establishment</b>	25 October 1979
<b>Certificate of Incorporation</b>	218479
<b>Charities Commission Registration</b>	CC25139 - 3 June 2008
<b>Board Members</b>	Colin Hardgrave - Chairperson  Diana Halsted  Edwina Poynton  Janice Purchase  John Lopdell  Liz Tere Tai - Retired  Nicola Atwood  Peter Edmonds - Retired  Racquel Lewis  Yasser El Shall
<b>Chief Executive Officer</b>	Linda Surtees
<b>Auditors</b>	Dent and Heath Chartered Accountants 21 – 23 Andrews Avenue Lower Hutt

*The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report*

## INDEPENDENT AUDITORS REPORT

### To the Members of NZ Family & Foster Care Federation Incorporated

#### Qualified Opinion

We have audited the financial statements of NZ Family & Foster Care Federation Incorporated on pages 4 to 11, which comprise the statement of financial position as at 30 June 2018, and the statement of comprehensive income, statement of changes in net assets and 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of NZ Family & Foster Care Federation Incorporated as at 30 June 2018, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

#### Basis for Qualified Opinion

As with similar organisations control over donations prior to being recorded is limited and there is no practical audit procedures to determine the effect of this limited control.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of NZ Family & Foster Care Federation 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 in our capacity as auditor we have no relationship with, or interests in, NZ Family & Foster Care Federation Incorporated.

#### Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Board Responsibility for the Financial Statements

The Board are responsible on behalf of the entity for the preparation and fair presentation of the financial statements in accordance with Tier 2 Not-For-Profit Public Benefit Entities Accounting Standards, and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, the Board are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

#### **Auditors Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors 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) 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 these financial statements.

A further description of the auditors responsibilities for the audit of the financial statements is located at the XRBs website at [https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/Page8.aspx](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/Page8.aspx).

Signed:

A handwritten signature in blue ink, appearing to read 'Dent &amp; Heath'.

Dent and Heath  
Lower Hutt  
6 September 2018

## NZ Family and Foster Care Federation Inc.

Financial Statement for the Year Ended 30 June 2018

### Statement of comprehensive revenue and expenses

	Notes	2018	2017
		\$	\$
<b>Revenue from non-exchange transactions</b>			
Fundraising and donations		1,518,307	1,681,138
		<b>1,518,307</b>	<b>1,681,138</b>
<b>Revenue from exchange transactions</b>			
Government contracts		908,993	790,545
Grants	14	247,050	209,797
Interest income		20,021	19,109
National certificate fees		0	10,485
Other operating revenue		116,738	63,587
<b>Total exchange transactions</b>		<b>1,292,802</b>	<b>1,093,523</b>
<b>Total Revenue</b>		<b>2,811,109</b>	<b>2,774,661</b>
<b>Expenses</b>			
Operating expenses		489,234	603,613
Employee related costs		1,249,186	1,171,421
Fundraising, donations and grants costs		837,192	944,888
Other expenses		157,491	183,889
<b>Total Expenses</b>		<b>2,733,103</b>	<b>2,903,811</b>
<b>Total surplus/(deficit) for the year</b>		<b>78,006</b>	<b>(129,150)</b>

### Statement of changes in Equity

	Notes	2018	2017
		\$	\$
Equity at 1 July 2017		786,988	916,138
Surplus/(deficit) for the year		78,006	(129,150)
<b>Equity at 30 June 2018</b>		<b>864,994</b>	<b>786,988</b>



The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report



# NZ Family and Foster Care Federation Inc.

Financial Statement for the Year Ended 30 June 2018

## Statement of financial position

	Notes	2018	2017
<b>Current Assets</b>		\$	\$
Cash and cash equivalents (Bank)	9	416,017	410,405
Short term investments	3(i) / 9	487,635	442,510
Receivables from exchange transactions		37,144	39,893
Prepayments		17,603	18,655
Interest accrual		2,141	2,653
GST refund		23,909	7,034
<b>Total Current Assets</b>		<b>984,449</b>	<b>921,150</b>
<b>Non-Current Assets</b>			
Property plant and equipment	12	35,547	55,182
<b>Total Assets</b>		<b>1,019,996</b>	<b>976,332</b>
<b>Current Liabilities</b>			
Trade and other creditors		64,352	96,062
Employee entitlements		67,872	70,042
Projects and grants		22,778	23,240
<b>Total Liabilities</b>		<b>155,002</b>	<b>189,344</b>
<b>Net Assets</b>		<b>864,994</b>	<b>786,988</b>
<b>Equity</b>			
Retained earnings		786,988	916,138
Current year surplus/(deficit)		78,006	(129,150)
<b>Total Equity</b>		<b>864,994</b>	<b>786,988</b>

These financial statements are signed for and on behalf of NZ Family and Foster Care Federation Inc by:

Chairperson

Date

Board Member

Date



The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report

## NZ Family and Foster Care Federation Inc.

Financial Statement for the Year Ended 30 June 2018

### Cash flow statement

	Notes	2018	2017
<b>Cash flows from operating activities</b>		\$	\$
<b>Receipts</b>			
Fundraising and donations		1,518,307	1,687,191
Government contracts		911,742	790,553
Grants		247,050	204,171
Interest income		20,533	21,068
Other operating revenue		116,738	78,277
Net GST received		(16,875)	24,514
<b>Total Receipts</b>		<b>2,797,495</b>	<b>2,805,774</b>
<b>Payments</b>			
Operating expenses		497,504	575,377
Employee related costs		1,251,356	1,130,567
Fundraising, donations and grants costs		837,654	941,921
Other expenses		156,439	195,400
<b>Total Payments</b>		<b>2,742,953</b>	<b>2,843,265</b>
<b>Net cash flow from operations</b>		<b>54,542</b>	<b>(37,491)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(3,804)	24,702
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>50,738</b>	<b>(62,193)</b>
<b>Cash and cash equivalent movements</b>			
Opening Balance for year		852,915	915,108
Closing Balance for year		903,653	852,915
<b>Cash and cash equivalents at year closing</b>		<b>50,738</b>	<b>(62,193)</b>



## NZ Family and Foster Care Federation Inc.

Financial Statement for the Year Ended 30 June 2018

### Notes to financial statements for year ended 30 June 2018

#### 1 Reporting Entity

The reporting entity is NZ Family and Foster Care Federation Inc. ("NZFFCF"), domiciled in New Zealand and is a charitable organisation providing support and education to foster parents. NZFFCF is registered under the Charitable Trust Act 1957 and the Charities Act 2005.

#### 2 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 International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, NZFFCF is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Board has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

#### 3 Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

##### (a) Basis of measurement

The financial statements are prepared on the historical cost basis with assets adjusted to fair value as appropriate.

##### (b) Functional and presentational currency

These financial statements are presented in New Zealand dollars.

All amounts are shown exclusive of Goods and Services Tax ("GST"), except for receivables and payables that are stated inclusive of GST.

##### (c) Revenue

Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

##### Revenue from non-exchange transactions:

Fundraising and donations income are recognised as revenue upon receipt and includes funds from the general public, specific programmes or services or donations in-kind.

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised on receipt of funds.

##### Revenue from exchange transactions:

Contracts and grant revenue includes revenue given by Government Agencies and businesses. Contract and/or grant revenue is recognised when the conditions attached to the contract have been complied with. Where there are unfulfilled conditions attached to the contract, the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Interest revenue is recognised as it accrues, using the effective interest method.



The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report

## NZ Family and Foster Care Federation Inc.

### Financial Statement for the Year Ended 30 June 2018

#### (d) Financial instruments

Financial assets and financial liabilities are recognised when NZFFCF becomes a party to the contractual provisions of the financial instrument.

NZFFCF derecognises a financial asset or, where applicable, a part of group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- Has transferred substantially all the risks and rewards of the asset; or
- Has neither transferred nor retained substantially all the risk and rewards of the assets, but has transferred control of the assets.

#### (e) Financial assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classification of financial assets are determined at initial recognition.

The financial assets are classified as either financial assets at fair value through surplus or deficit, or loans and receivables. Financial assets include cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and investments.

#### (f) Receivables

Receivables are non-derivative financial assets and are stated at their estimated realised value.

#### (g) Financial liabilities

Financial liabilities include trade and other creditors, employee entitlements and deferred income (in respect to grants whose conditions are yet to be complied with).

#### (h) Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### (i) Short term investments

Short term investments comprise of term deposits, which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

#### (j) Fixed Assets

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributed to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition. PBE IPSAS 17.88 (a).

Depreciation is charged on a straight line basis over the life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. PBE IPSAS 17.88 (b).

Leasehold Improvements	6 years
Furniture and Fittings	4 years
Office Equipment	4 years
Computer Equipment	2 – 4 years
Vehicles	4 years



*The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report*



## NZ Family and Foster Care Federation Inc.

### Financial Statement for the Year Ended 30 June 2018

#### (k) Intangible assets

NZFFCF has no intangible assets.

#### (l) Employee benefits

Employee benefits, previously earned from past services, that the organisation expect to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays. These include salaries and wages accrued up to the reporting date and annual leave earned, but not yet taken at the reporting date.

#### (m) Sick leave

Accumulating sick leave has been calculated using historic data on employees' service patterns over a 2 year period relating to leave used over and above their annual allocation. On transition to PBE IPSAS we created an average outstanding accrual figure and from there onwards it will be reviewed annually for demographic material changes to the assumptions. After calculations, it was discovered that there was no significant value to be accumulated.

#### (n) Income tax status

The trust has charitable status and is exempt from income tax under section CB4 (1). (Charities Commission registration CC25139).

#### (o) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of GST while receivables and payables include GST. The net amount of GST recoverable from, or payable to, is included as part of receivables or payables in the statement of financial position.

#### (p) Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

### 4 Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in the future periods.

The Board and management accept responsibility for the preparation of the annual financial statements and the judgements used in them. In the opinion of board and management of NZFFCF the financial statements for the financial year ended 30 June 2018 fairly reflect the financial position and operations of the organisation. NZFFCF has no outstanding claims or liabilities other than those mentioned in the financial statement.

### 5 Contingent Liabilities

Funding for outputs and outcomes, which are subsequently not achieved or do not meet with the standard expected, can be reclaimed in part or whole by the funder. As at 30 June 2018, there were no indication of any such claim to be made. NZFFCF has no known legal proceedings or personal grievance issues outstanding as at 30 June 2018.

### 6 Capital Commitments

There were no capital commitments at the reporting date. (2017 \$Nil).



*The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report*

## NZ Family and Foster Care Federation Inc.

### Financial Statement for the Year Ended 30 June 2018

#### 7 Contingent Assets

There were no contingent assets at the reporting date. (2017 \$Nil).

#### 8 Audit

These accounts have been subject to audit and should be read in conjunction with the attached audit report. In terms of PPBE IPSAS 1 116.1 the audit fee for this financial year is \$5,000.

#### 9 Cash and Cash Equivalents

	2018	2017
Balances	\$	\$
Current Account	238,031	250,965
Restricted Account	177,987	159,440
Total	416,018	410,405
Short term investments	487,635	442,510
<b>Total cash and cash equivalent</b>	<b><u>903,653</u></b>	<b><u>852,915</u></b>

#### 10 Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body, which is comprised of the Board of Trustees and CEO, which constitutes the governing body of the agency.

#### 11 Leases

As at the reporting date, the Board of Trustees has entered into the following non-cancellable leases agreements relating to premises. The Lower Hutt lease agreement was still under negotiation therefore an estimated amount has been included. There are no operating leases.

Details lease agreements	Next 12 Months	1-2 Years
	\$	\$
Lower Hutt Estimate (until 30 June 2021)	55,862	111,724
Auckland (expires 6 <sup>th</sup> October 2018)	1,500	
Auckland South (expires 30 <sup>th</sup> June 2019)	4,554	4,554
Central North (expires 30 <sup>th</sup> September 2018)	1,158	
New Plymouth (ongoing - 3 months notice required)	468	
Nelson (ongoing - 3 months notice required)	240	
Christchurch (ongoing - 1 months notice required)	379	

Management has also entered into a contract to have all employee management and health and safety issues managed by Employsure Ltd. This contract runs from September 2016 until September 2019 at a cost of \$15,360 for the next 12 months and \$3,840 for the next 1-2 years following.





## NZ Family and Foster Care Federation Inc.

### Financial Statement for the Year Ended 30 June 2018

#### 12 Fixed Assets

Fixed assets are recorded at fair value on transition date. Certain smaller assets of a fixed nature have been treated as consumables, and expensed accordingly. Leasehold improvements are capitalised and the cost is amortised over the estimated useful life of the improvements.

#### Fixed asset schedule as at 30 June 2018

Asset	Cost	Additions	Accumulated Depreciation	Closing Book Value
	\$	\$	\$	\$
Furniture & Fittings	25,176	1,322	14,738	11,760
Office Equipment	31,966	0	27,645	4,321
Computer Equipment	66,471	2,502	50,366	18,607
Computer Software	27,674	0	26,815	859
<b>Total</b>	<b>151,287</b>	<b>3,824</b>	<b>119,564</b>	<b>35,547</b>
<b>Annual Depreciation</b>				<b>\$23,459</b>

#### Fixed asset schedule as at 30 June 2017

Asset	Cost	Additions	Accumulated Depreciation	Closing Book Value
	\$	\$	\$	\$
Furniture & Fittings	21,557	3,619	10,982	14,194
Office Equipment	30,545	1,421	24,407	7,559
Computer Equipment	48,027	18,444	35,884	30,587
Computer Software	27,674	0	24,832	2,842
<b>Total</b>	<b>127,803</b>	<b>23,484</b>	<b>96,105</b>	<b>55,182</b>
<b>Annual Depreciation</b>				<b>\$24,797</b>

#### 13 Events After the Reporting Date

The Board of Trustees and management is not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of NZFFCF (2017: \$Nil).

#### 14 Grants Received

We are grateful to the following funding agencies for their financial support:

Community Trust of Southland, Foundation North, Four Winds Foundation Limited, ILT Foundation, Len Reynolds Trust, Lion Foundation, Lottery Grants Board, Pelorus Trust, Rātā Foundation, The Southern Trust, Whanganui Community Foundation, Trust Waikato

Community Organisation Grants Scheme (COGS) from the following areas – Auckland City, Coastal Otago / Waitaki, Central Otago, Far North, Hauraki, Hutt Valley, Kahungunu ki Heretaunga, Manukau, Mātaatua, North Taranaki, Papakura / Franklin, Rodney / North Shore, Rotorua, South Taranaki, South Waikato, Tamatea / Tamaki-Nui-A-Rua, Tauranga Moana, Tongariro, Waikato West, Wairarapa, Waitakere City, Whāngarei / Kaipara, Whitiāreia.



The financial statements must be read in conjunction with the attached notes to the Accounts and Audit Report

# We Couldn't Do It Without You

It's only thanks to the support of the many individuals, businesses and grant making organisations, that Fostering Kids NZ is able to continue supporting care families to provide a safe and nurturing home for the tamariki (children) and rangatahi (young people) in their care.

It is only because of the generosity of our partners, like you, that we can continue to deliver our services to care families, so they in turn, can provide wonderful homes for some of our country's most vulnerable tamariki and rangatahi. Thank you for making this critical work possible, your support is greatly appreciated.

## CORPORATE PARTNERS

L'ORÉAL

## FUNDING PARTNERS



## COMMUNITY PARTNERS





# Our Team

## NATIONAL OFFICE

Linda Surtees	Chief Executive
Andeana Pilalis	Critical Support Manager
Jill Kirkland	Critical Support Coordinator
Vanessa Bird	Administration Support
Suzanne Johnson	Fundraising Manager
Michaela Tahere	Fundraiser
Christine Williams	Training Coordinator
Wendy Lowe	Office Manager (Board Secretary)
Stephanie James-Sadler	National Training & Support Manager
Jennifer Hanson	Administration Support
Jennifer Roberts	Administration Support
Jennifer Kinsella	Marketing & Communications Manager
Bianca Taylor	Marketing Assistant
Sally Moffatt	Programme Manager
Rob Surtees	Therapist
Wendy Kavanagh	Office Volunteer

## REGIONAL TEAM

Leanne Brownie	Upper North Regional Coordinator
Anna Gundesen	Auckland Regional Coordinator
Dallas Pickering	Auckland South Regional Coordinator
Gonny Ormsby	Central North/East Coast Regional Coordinator
Teena Bennett	North West Regional Coordinator
Iona Wilson	Lower North Regional Coordinator
Denise Green	Upper South Regional Coordinator
Lorraine Murray	Canterbury Regional Coordinator
Barbara McElligott	Lower South Regional Coordinator





**Fostering Kids NZ**

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