



ANNUAL REPORT 2022

caring is our culture



The Fono | Directory

THE FONO TRUST

Trust Directory and Operations Profile
As at 30th June 2022

PRINCIPAL ACTIVITY:

Medical, Dental, Social Services, Public Health, Mental Health, Whanau Ora and Vocational Training

TRUST ESTABLISHMENT DATE

30/06/08

PRINCIPAL ADDRESS

411 Great North Road
Henderson, Auckland 650

TRUSTEES

Nacanieli Yalimaiwai, Chairperson
Ruby Manukia-Schaumkel, Vice Chairperson
Salote Lavemai-Likiafu - Treasurer
Latasi Koro - Secretary
Harry Fatu Toleafoa
Greg Traill
Filemoni Panisi
Manava Parakoti
Lynn Pavihi
John Paterson
Neil Woodhams

IRD NUMBER

95-306-713

BANKERS

Westpac Banking Corporation
Auckland

SOLICITORS

Corban Revell
Henderson, Auckland

AUDITORS

Forbes Audit and Accounting
Chartered Accountants
Auckland

CHARITIES COMMISSION REGISTRATION

CC 32198





THE FONO TRUST

(TRADING AS THE FONO)

2022 ANNUAL REPORT GROUP FINANCIAL STATEMENTS

FOR YEAR ENDED 30TH JUNE, 2022

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“ THE EXPERIENCES
OF 2021-22 PROVIDED
EVIDENCE THAT
OFFERING INTEGRATED
SOLUTIONS TO THOSE IN
NEED IN THE COMMUNITY
INCLUDING PHYSICAL,
MIND, SOCIAL, SPIRITUAL
AND FINANCIAL HEALTH IS
VITAL. ”

GUIDED BY A SOUND STRATEGY

The year ending 30 June 2022 was the second successive year of The Fono having to adjust swiftly to fresh circumstances as Covid continued to dictate a large number of needs in the communities we serve. One of the key reasons the organisation was able to adapt is The Fono's Strategy set by the Board clearly defined its purpose and values enabling definitive decisions to be made on suitable actions, consistent with these guiding principles.

The strategy provided a firm platform enabling The Fono to further develop the scope and scale of what we offer directly and in partnerships. This was seen during the period with additions and broadening of scope in services provided including shorter term programmes for specific purposes associated with the pandemic as well as longer term contracts aimed at improved outcomes in a number of critical wellbeing areas.

The cultural dimension of The Fono's strategic planning continued to be at the heart of the Board's consideration of what ideals the strategic plan must include for it to be relevant, practical, and adaptable. The experiences of 2021-22 provided evidence that offering integrated solutions to those in need in the community including physical, mind, social, spiritual, and financial health is vital.

Leadership and Innovation

The Fono is built upon generations of knowledge and traditions from across the Pacific which we at The Fono continue to carry forward into the future. Founders of The Fono were visionaries who had sought to innovate and improve the health and well-being of our people. A prominent example is Sir Collin Tukuitonga, a founding pioneer of the organisation knighted in June in the last Queen's Birthday Honours.

The same vision and spirit steer The Fono today as it continues to show initiative in the way it approaches challenges and cooperates in partnerships with funders and other organisations. We are grateful for the relationships we have and the trust that is shown in The Fono's ability to devise and execute ground-breaking approaches that are particularly relevant to Pacific, but can be successfully applied to all.

We are fortunate in having people throughout the organisation who can create and manage complex programmes and work with others to develop and implement partnership initiatives.

Trusted partnerships

Accountability to the purpose and goals of The Fono means the organisation is responsive to the needs of stakeholders and funding partners in terms of nurturing trusted working relationships, achieving measurable results and learning what the most effective ways of working are to achieve results.

Fundamental to attaining this level of trust are the links with and integration of The Fono, and our subsidiary the Oceania Career Academy with our Pacific communities across Auckland. We connect.

THE FONO MODEL OF CARE

Every hour of every day - holistic wellbeing
(langua tangata) - for all families



The Fono and the Oceania Career Academy continue to strengthen relationships right across the funding spectrum with government at all levels, Pasifika Futures, other agencies, service partners and philanthropic trusts including forging new associations.

Response to Covid and other challenges

Obtaining agreement on our tactical and strategic goals was the essential ingredient for planning Covid related activities. Once clear The Fono's "FonoCare - Integrated Model of Care" provided a framework which allowed for a sharing of resources and people on projects. As the year progressed The Fono responded to needs and prioritised them to ensure important Covid related activities were actioned effectively while core business as usual was maintained.

The way Oceania Career Academy continued its relationships with students through the very difficult circumstances was a tribute to its leadership, tutors, and navigators as it achieved the highest completion rate in the Pacific construction student rankings.

Financial stability was maintained through the year with the additional expenditure for Covid related outcomes being fully funded.

Pacific Care is the solution

Through the year in review there was further compelling evidence for the "for Pacific-by Pacific" promise which The Fono was able to achieve in Covid-related testing and vaccination campaigns through effective communication, engagement, and action. The reality is of course, Pacific care produces good results for everyone.

It is gratifying that the updated policy document Ola Manuia: Pacific Health and Wellbeing Action Plan that sets out the pathway for Pacific recognises that the cultural dimension is vital if goals are to be achieved.

The lessons in the health and social services sectors apply equally to education as Oceania Career Academy, our Category One (NZQA) tertiary institution continues to shine well above the average with Pacific students due to the unique way and holistic approach it works with students and their families.

Delivering across Auckland and Aotearoa

During the year The Fono touched the lives of Pacific and other high needs people right across Auckland and across Aotearoa through the active participation by The Fono leadership team in regional and national groups. Our CEO contributed widely during the year including being Chair of the Ministry of Social Development Pacific Governance Group, Chair of the Pacific Provider Collective for Auckland, Member of the Ministry of Health Pacific Expert Advisory Group and a Member of the Police Commissioner National Pacific Forum.

Board membership

At the Annual General Meeting for year ending 30 June 2022, we farewelled our long-standing Chair Tapuai Fa'amalua Tipi and member Mele Ma'afu Halapua and as newly appointed Chair I was able to welcome new trustees Salote Lavernai – Trustee Tonga, Lynn

CHAIR'S REPORT – THE FONO TRUST

“ DURING THE YEAR
THE FONO TOUCHED
THE LIVES OF PACIFIC
AND OTHER HIGH
NEEDS PEOPLE RIGHT
ACROSS AUCKLAND AND
THROUGH THE ACTIVE
PARTICIPATION BY THE
FONO LEADERSHIP
TEAM...” ”

Pavihi – Trustee Niue and Manava Parakoti – Trustee Cook Islands.

We recognise and say a big vinaka vakalevu to Mele and Fa'amalua for their service to The Fono and our communities. During Tapua'i Fa'amalua Tipi's tenure as Chair, The Fono made substantial progress on many fronts boosting equity for Pasifika.

The new members bring valuable additional perspectives to the Board. I look forward to their contribution along with that of our continuing Board members, all of whom have contributed strongly at Board meetings.

The Board has a Finance, Audit, Risk and Human Resources Governance Committee and a Clinical Governance Committee. The full schedule of meetings was maintained through the year.

Team meeting all challenges

On behalf of the Board, I thank all the staff at The Fono. This includes the permanent staff and those who joined for shorter durations or on a part-time basis for some of the special programmes The Fono mounted in Covid response. It is a tribute to our staff and managers for the way they stood up with resilience for our communities in the most challenging of circumstances.

The Fono is fortunate in having a committed and stable Senior Management Team. Their efforts have been exceptional. Thank you Tevita Funaki - Chief Executive Officer, Sally Dalhousie - Chief Operating Officer, Jennifer Tupou - Chief Financial Officer/Director Corporate Services, Anthony Tu'itahi - Chief Development Officer and Dr Malia Funaki – Clinical Director. The Oceania Career Academy was very ably led by Debra Robertson Welsh.

The Future

We will continue to stand by the principle of equity for Pacific peoples right across all wellbeing services. This will continue to be supported in practical terms by our individual and collective ability to connect and engage, and the integrated model of care which surrounds The Fono's health, social, educational, and economic extensions.

The priority for the Board will be to continue to provide guardian leadership of our strategy and values and to grow The Fono into the future. We will ensure that our model of care is enhanced, and that The Fono have capacity and capability to continue to meet the needs of our communities whatever lies ahead.

Vinaka Vakalevu, Malo 'aupito, Fa'afetai lava.

Nacanieli Yalimaiwai

Chair of The Fono Trust





“ IT IS IMPORTANT
TO NOTE THE CROSSOVER
BETWEEN “BUSINESS
AS USUAL” AND COVID
ESSENTIAL SERVICES
MEANT OUR STAFF WERE
OFTEN INVOLVED ON
MULTIPLE FRONTS WHILE
STILL CARRYING OUT
REGULAR DUTIES. ”

CONTRIBUTING ACROSS THE SPECTRUM OF WELLBEING

The need for cooperation across the range of wellbeing services was never more apparent than during the year to June 30, 2022. The Fono management team fully participated in both general and Pacific Advisory Panels and groups at national and local levels involved in being consulted and helping set direction on Covid-19 (Covid) related actions.

The Fono was an enthusiastic promoter of a number of Pacific focused initiatives - working with government agencies, Pacific health partners, community groups and commercial interests supporting the activities and projects. These included:

- » Running of Covid testing both in the community and at the home;
- » Running the Westgate Pacific Locality Vaccination Centre;
- » Setting up (often in partnership with other Pacific health providers and church community groups) “pop-up” Covid testing and vaccination sites across Auckland and into Northland;
- » Employing Pacific vaccination “ambassadors” to work with Pacific community leaders and influencers;
- » Participating in the Managed Isolation and Quarantine (MIQ) service for Pacific families with medical and family support staff;
- » Developing the special, more intensive Pacific Community Isolation and Quarantine Service (CIQ) including access to The Fono’s medical team, community connectors and welfare support staff;
- » Extending The Fono’s Feleoko (foodbank/household necessities) service including a Community Connector support team.

All of the above produced results confirming The Fono’s distinctive Pacific orientated approach creates connection and engagement resulting in better more involved communities and families. The “for Pacific-by Pacific” proven again in a very tough environment.

Maintaining our core services

While The Fono was achieving in the Covid sphere it was vital that our people maintained the core services of the organisation and fulfilled our commitment to our enrolled, healthy minds, and dental patients and our clients for other wellbeing services. Unfortunately, The Fono’s ability to put in place the workforce development activities and programmes that are usual for the organisation were severely curtailed by the need to focus on Covid essential services and the need to maintain services.



GROUP CEO'S REPORT – THE FONO TRUST/ OCEANIA CAREER ACADEMY



6 VAIASO SPRING O LE TAUVAGA FA'APITOIA MO LOU SOIFUA MANUIA MO TINĀ MA PEPE SAMOA

E TELE FA'AIOLOGA ESESE E TE MANUMALO MAI LE \$5,000

E 25 AVANOA E TE TAUVĀ AI:

- » A MAE'A 2X MATAUPU – TAU MEA-TAUMAFĀ
- » IA FESO'OTA'I MA FA'AMĀONIA E LOU FA'IOLOGA SOIFUA MANUIA
- » FA'ATAUNU'U UMA VAEGA TUSIA MO LE TAUVAGA

FA'AIOLOGA:

FA'AIOLOGA 1: \$500	FA'AIOLOGA 4: \$350
FA'AIOLOGA 2: \$450	FA'AIOLOGA 5: \$300
FA'AIOLOGA 3: \$400	

ASO:

- » FA'AGATA RESITARA – ASO: 23 SETEMA
- » IA MAE'A MATAUPU A'OA'INA MO LE SOIFUA MANUIA 2X – ASO 23 OKETOFA
- » AMATA LE TAUVAGA – ASO 24 OKETOFA

TĀC: E mafai ona e suai i lenei Tauvaga pe afai o oe e se Tina Samoa, pe afai e i ai sau pepe e i lalo llo o le 4 tausaga le matua, e te nofo i Waitemata, Auckland Central po'o North Shore, pe afai fo'i fa'afetai e suai i le Vasega a le Healthy Babies Healthy Futures.

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Resitara nei loa Telefoni pe Text
Sera-Jane
021 449 227



FAKAAFE KI HE NGA'HI FA'E FEITAMĀ PE 'OKU 'I AI HA'O PEPE SI'I HE TA'U 4

POLE UIKE 6 KI HE MO'UI LELEI

\$5,000 NGA'HI PALE VAUSIA KE IKUNAI

KO E POLE - FAINGAMALIE KI HE NGA'HI FA'E TONGA 'E TOKO 25:

- » KAU MAI KI HE KALASI AKO KI HE KAU FAKATUPU MO'UI LELEI 'E 2
- » FENGAE'AKI VĀDRI MO HO'O 'OFISA MO'UI LELEI
- » FAKAKAKATO 'A E NGA'HI POLE KUO MO FELOTOI KI AI MO HO'O 'OFISA MO'UI LELEI

NGA'HI PALE:

PALE 1 - \$500	PALE 4 - \$350
PALE 2 - \$450	PALE 5 - \$300
PALE 3 - \$400	

Nga'hi Makafu'unga: Ko e fa'e Tonga 'ave sau 'oku he fa'atonga fa'atama, pe 'i ai ha'o tama 'oku ai' i lalo fa' fa' fa' 4. Kuo pasu ake mo'ui he vāhenge. O'fisi Chikara pe Waitemata, e mafai e tokolani Resitara fo'ou Aoe ki he nga'hi poloketama 'a e Healthy Babies Healthy Futures.

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LESISITA LEVA HE 'AHO NI - TAA PE TXT MAI KIA:
Sera-Jane 021 449 227

It is important to note the crossover between “business as usual” and Covid essential activities meant our staff were often involved on multiple fronts while still carrying out regular duties. This dedication to the people we serve is a testament to the calibre of the individuals who are the people of The Fono.

Here's some of what the people of The Fono accomplished.

Medical – Practices

- » All four practices continued to operate through the lockdown in August last year under the Covid infection control protocols in a mixture of face to face and virtual consultations. When outreach services were curtailed, staff were reassigned to other duties. Gradually, practice access eased;
- » Staff were assigned to support MIQ/CIQ activities.

Dental

- » Under lockdown, only emergency treatment could be carried out, and dental staff were assigned to other tasks. As restrictions eased regular services resumed;
- » We continue to seek suitable dentists for the service and will be providing dedicated management.

Public Health


- » The Public Health Team in the year included ‘Pacific Community Navigators’ promoting vaccination within Pacific communities;
- » The ‘Ready Steady Quit’ stop smoking team was expanded, with a Team Leader, an Engagement Coordinator and two more Community Quit Coaches appointed to reinforce the drive to Smokefree 2025;
- » The ‘Happy Skin’ soft tissue infection prevention programme continued with its extension to Samoan and Tongan communities;
- » For the past 13 years, The Fono has worked with 35 different Pacific churches and community groups in Waitemata (West and North Harbour), supporting healthy lifestyles. This year, ‘Enua Ola’ finally got to celebrate its (Covid delayed) 10th anniversary;
- » ‘Pacific Healthy Babies, Healthy Futures’ provided virtual and face to face education sessions with young Pacific mothers around healthy lifestyles and maternal health;
- » The Fono continued to provide seven free community exercise classes each week in West Auckland (excluding the lockdown when staff were re-assigned to other duties);
- » ‘Breast and Bowel Screening Support’ continued to be provided for Pacific people in Waitemata.

January 2021

the fono Social

Talanoa Vā

THE FONO'S NON-VIOLENCE PROGRAMME



Empowering our people to cultivate a loving and respectful vā (relationship) with self and others.

HENDERSON | BLOCKHOUSE BAY | NORTHCOTE
MANUREWA | AIRPORT OAKS

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the fono .org





Social Services

- » Covid effects impacted disproportionately on Pacific families and increased the call on all The Fono's social service teams having to adapt to the circumstances;
- » To overcome the high needs which can confront families with new-born babies and children under 4 years old, a team of 14 'Waitemata Family Start' staff worked through the year adjusting ways of working to maintain services;
- » Our 3 'Financial Mentors' continued to work with families experiencing financial difficulties. Providing critical advice in difficult times, assisting families to move towards prosperity;
- » The Fono's 'Family Harm Services' comprises of a number of different services to address family violence in culturally connected and inclusive ways. It was vital for the services to continue through the restrictions on normal activity including:
 - Family Harm - attending to Pacific families involved in Police callouts with family violence incidents in West and South Auckland;
 - Non-Violence and Safety Programmes to help people understand how they can create safer environments for their families and manage their stress in healthier ways;
 - Whanau Resilience in Northland, Waitemata and Auckland, where Kaimahi support community-based approaches to addressing family violence in ways that are meaningful and relational;
 - Pacific Community Navigators supporting Pacific churches focus on their aspirational aims to create safe environments for their families to 'be' in.

Whanau Ora

- » 9 Navigators continued to walk alongside over 600 families throughout the year. Providing guidance for a family to reach its potential and ensuring they had access to services that could support advances in wellbeing, financial position, education and community connectedness.
- » In partnership with 'The Southern Initiative' team and First Union, an 'Uptempo' Family Facilitator worked with Pacific families to transition them into higher paid employment.

Oceania Career Academy

- » During the year Anthony Tu'itahi – Executive Director of the Oceania Career Academy returned to his role as Chief Development Officer for The Fono Group. Debra Roberson-Welsh the Academic Director took over the reins and carried out an organisational change process which resulted in a co-director roles being defined. Subsequently, Tony Atina was appointed as Campus Director alongside Debra.

**GROUP CEO'S REPORT – THE FONO TRUST/
OCEANIA CAREER ACADEMY**





- » In the year ending 30 June, the Academy retained its Category one status with the NZ Qualifications Authority.
- » The efforts made to keep students actively participating in programmes took an exceptional effort by staff as the Covid restrictions shut the campus down for a significant part of terms.
- » The results for the year ending Dec 2021 are strong evidence of how potent the coordinated mix of teaching and mentoring is, as carried out by Oceania's tutors and the navigation team with students and their families. Despite the disruption of Covid, Oceania Career Academy results for the completion rates for Pacific students was substantially higher than other tertiary institutions in the sector.

Boosting the scope of FonoCare

In the year ending 30 June 2021, despite the pressures of largely operating in a Covid intense environment, the need to ensure that operations were well resourced and prudently managed was a major factor as the scope of FonoCare – the Integrated Model of Care opened out geographically and in complexity. The following illustrate some of the challenges of the year and the actions taken.

LagiOla (Healthy Minds)

- » The LagiOla service follows the principles of 'Ngalu Fanifo' ("Riding the Wave") and during the year comprised a team of Psychiatrists, Clinical Psychologists, Health Improvement Practitioners, and Health Coaches who worked across The Fono's medical practices so patients have direct access to their expertise and ongoing support.
- » In addition, a team of 5 'Community Support Workers' walked alongside Pacific people in Waitemata who needed support with healthy minds services, community connectedness and healthy lifestyle.
- » The LagiOla service is due to expand in 2023.

Regional Office

- » Since expanding from a single location in Henderson 10 years ago, The Fono has been providing an increasing range of wellbeing services across the metro Auckland region to where at the end of the financial year it had 9 locations including Northland representation.
- » The strength of having such a wide footprint was seen when unified action could be taken across the city in The Fono specific operations and activities as well as supporting our Pacific partner organisations with their undertakings.
- » While The Fono honours its roots in the West, the logistics of running region wide operations involving a large number of services and more consolidated contracts

**GROUP CEO'S REPORT – THE FONO TRUST/
OCEANIA CAREER ACADEMY**





became increasingly difficult. In the year The Fono took the step to setting up a Regional Office in Carbine Rd, Mt Wellington.

Corporate Services

- » The growth of The Fono in breadth of services and spread of locations has meant The Fono had to create efficient and effective systems to support the most important aspect of The Fono – the frontline teams. Under the direction of the CFO, Jennifer Tupou, fragmented service support, commercial and financial services were placed into a Finance & Corporate Services unit, based at the Regional Office.
- » The unit provides:
 - Financial planning and strategic reporting;
 - Financial management, analysis, payroll and systems;
 - Risk management;
 - Asset management, procurement, fleet management;
 - Quality, policy development, HR/recruitment, Health and safety;
 - Service development support, patient and client journeys, and contact centre;
 - Marketing, Communications and Community Engagement.

Fale Talanoa

- » The Fono call centre, was restructured into a modern contact centre concept branded as the 'Fale Talanoa'. It is designed to progress from its current main role of medical practice bookings into the central hub of FonoCare so any service of The Fono can be accessed with one call. The Fono's "front door";
- » The Fale Talanoa was relocated to the Regional Office.

Centralised Feleoko

- » After operating out of several 'loaned' and other temporary locations, The Fono could finally consider in conjunction with the Regional Office search, a fit for purpose space to house our centralised food hub and Covid resources facility ("Feleoko");
- » The Feleoko was relocated in Hotunui Drive alongside the Regional Office with a consolidated structure under the direction of the Manager – Whanau Ora with a Feleoko Lead;
- » The refrigerated and established warehouse facility provided the infrastructure necessary to deliver a fast and well-coordinated service for families with the highest needs.

**GROUP CEO'S REPORT – THE FONO TRUST/
OCEANIA CAREER ACADEMY**





Communication

- » Fundamental to the success of The Fono's Covid related responses was the part played by the Communications and Marketing team in Corporate Services;
- » Covid related activities were energetically and creatively promoted through a range of targeted campaigns using public media and community/social media networks. "Pop-ups" in association with community organisations and in some cases partner providers were a force in raising awareness of Pacific orientated vaccination opportunities;
- » The above activity generated mainstream media attention and The Fono's people were frequent guests on television and radio and in other media. Through the lockdown period there were frequent updates and communications from the CEO to staff to help unify when many were working from home or dispersed into special Covid essential services.

Our People

- » The year in review emphasised the part partners and families of our staff played in the success of our staff. Our gratitude is due to them for the support given to those who work at The Fono and Oceania Career Academy;
- » In a very difficult year, putting considerable personal and workplace pressures on our staff, once again they stood up. Backing the people we serve.
- » No-one should underestimate the dedication of The Fono team to live the values of the organisation. It is "caring is our culture" in action.

Outlook

- » Looking forward, there are a number of risk factors ahead for the wellbeing sector. As CEO I remain positive given the resilience of The Fono and the capability of its staff to adapt and innovate;
- » Multiple economic factors of price rises and interest rates will continue to put pressure on many of the people we serve. These factors are world-wide resulting from Covid related issues and war in Europe along with some local matters so are unlikely to ease soon
- » The global shortage of qualified clinical and social services staff means The Fono faces competition for people from not only other employers in New Zealand but also from overseas, especially Australia. We will continue to vigorously seek the very best people we can locally and offer opportunities for existing staff to upskill;
- » Following on from the Health and Disability System Review, legislation [Pae Ora (Healthy Futures) Act 2022] was passed to transition, in the health sector, from the previous Ministry of Health and District Health Boards to Manatu Hauora (new

**GROUP CEO'S REPORT – THE FONO TRUST/
OCEANIA CAREER ACADEMY**





Ministry of Health), Te Whatu Ora (Health New Zealand) and the Te Aka Whai Ora (Maori Health Authority);

- » Despite the release of the Te Pae Tata - Interim New Zealand Health Plan there is still some uncertainty about what this will mean for Pacific organisations but we believe given the credibility of the services The Fono currently offers and our creativity and proven ability to put in place new ways of working, there will be exciting opportunities ahead;
- » The Ministry of Social Development's "Te Pae Tawhiti – Our Future" strategic direction offers The Fono possibilities with its emphasis on enhanced partnerships with providers for better impact and more timely support for Pacific families. We look forward also to working alongside other agencies addressing family harm.

The next few pages show in pictures and charts what the people of The Fono achieved for families and communities in the year to 30 June 2022.

Faka'apa'apa atu

Tevita Filisōnu'u Funaki

Group CEO



MEDICAL SERVICES REPORT



15,467
TOTAL
REGISTERED
PATIENTS

6,631
HENDERSON
REGISTERED
PATIENTS

1,882
BLOCKHOUSE BAY
REGISTERED
PATIENTS

2,101
CITY
REGISTERED
PATIENTS

4,853
MANUREWA
REGISTERED
PATIENTS



DENTAL SERVICES REPORT

1,969

EMERGENCY
DENTAL
TREATMENTS

527

HENDERSON
DENTAL

668

MANUREWA
DENTAL

774

CITY
DENTAL

106

Child and
Adolescent
Treatments

33

HENDERSON
DENTAL

19

MANUREWA
DENTAL

54

CITY
DENTAL



SOCIAL SERVICES REPORT



COMMUNITY
NAVIGATORS

22

CHURCHES &
GROUPS

SUPPORTED
RESOLUTIONS

15

FAMILIES
ENGAGED

NON-
VIOLENCE

488

PARTICIPANTS

FAMILY
HARM

137

FAMILIES
SUPPORTED

FINANCIAL
MENTORING

2,404

SESSIONS
PROVIDED

SAFETY
PROGRAMMES

91

PARTICIPANTS

FAMILY
START

154

FAMILIES
SUPPORTED

WHANAU
RESILIENCE

32

FAMILIES
ENGAGED

COMMUNITY
CONNECTORS

6,383

FOOD PARCELS
DELIVERED

WHANAU
ORA

830

FAMILIES
SUPPORTED

UPTempo

55

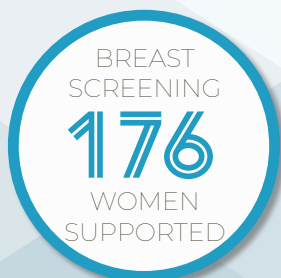
FAMILIES
SUPPORTED



WHANAU ORA SERVICES REPORT



PUBLIC HEALTH SERVICES REPORT





LAGIOLA - HEALTHY MINDS SERVICES REPORT

7,249
COMMUNITY
SUPPORT
HOURS

3,573
LAGIOLA
CONSULTATIONS



217
STUDENTS
ENROLLED



32
LEVEL 2
STUDENTS

142
LEVEL 3
STUDENTS


43
YR 12 & 13 TRADES
AT SCHOOL
STUDENTS

67%
QUALIFICATION
COMPLETION

17 August 2021 to 30 June 2022



FOOD AND ESSENTIAL HOUSEHOLD SUPPORT SUMMARY


236,834
TOTAL
LIVES IMPACTED



MIQ

Deliveries

624

Lives Impacted

2,713



**HOME
ISOLATION**

Deliveries

11,937

Lives Impacted

70,091



**STANDARD
FOOD
SUPPORT**

Deliveries

41,260

Lives Impacted

164,030

TYPE OF PACKAGE: TOTAL 209,211

65,758

PANTRY
GOODS

65,758

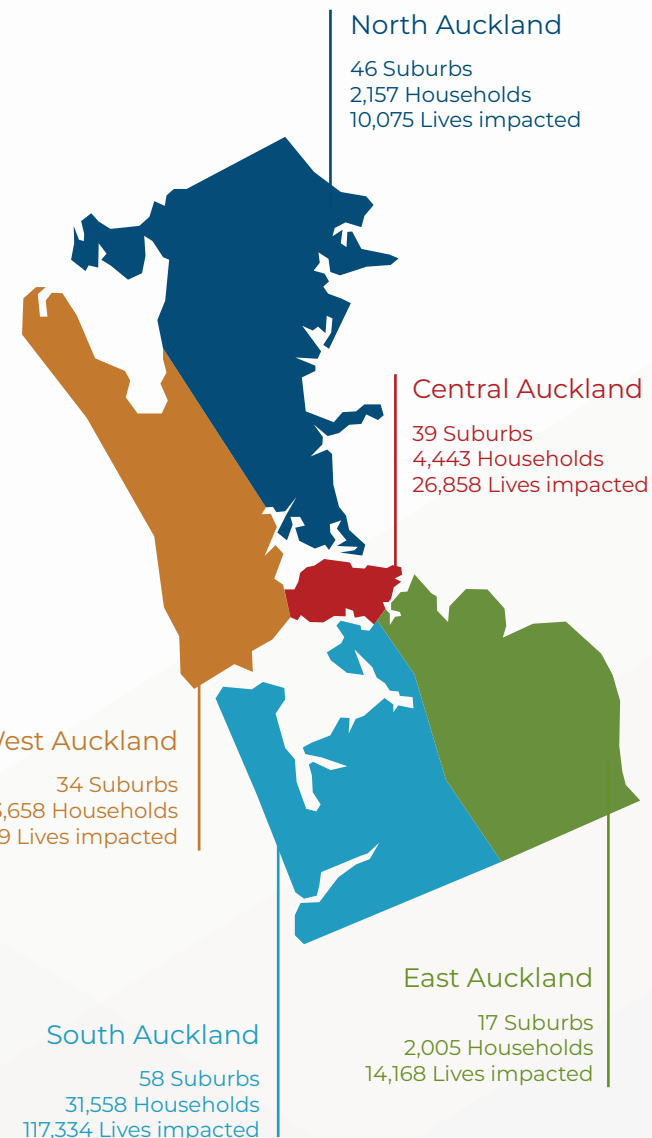
FRUIT &
VEGE

65,134

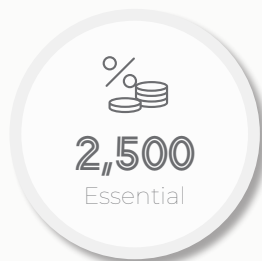
MEAT
PACK

12,561

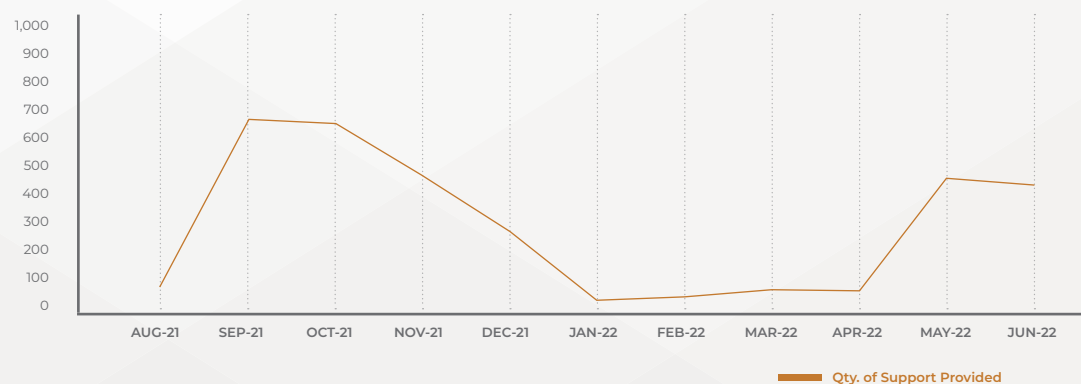
HYGIENE &
SANITARY



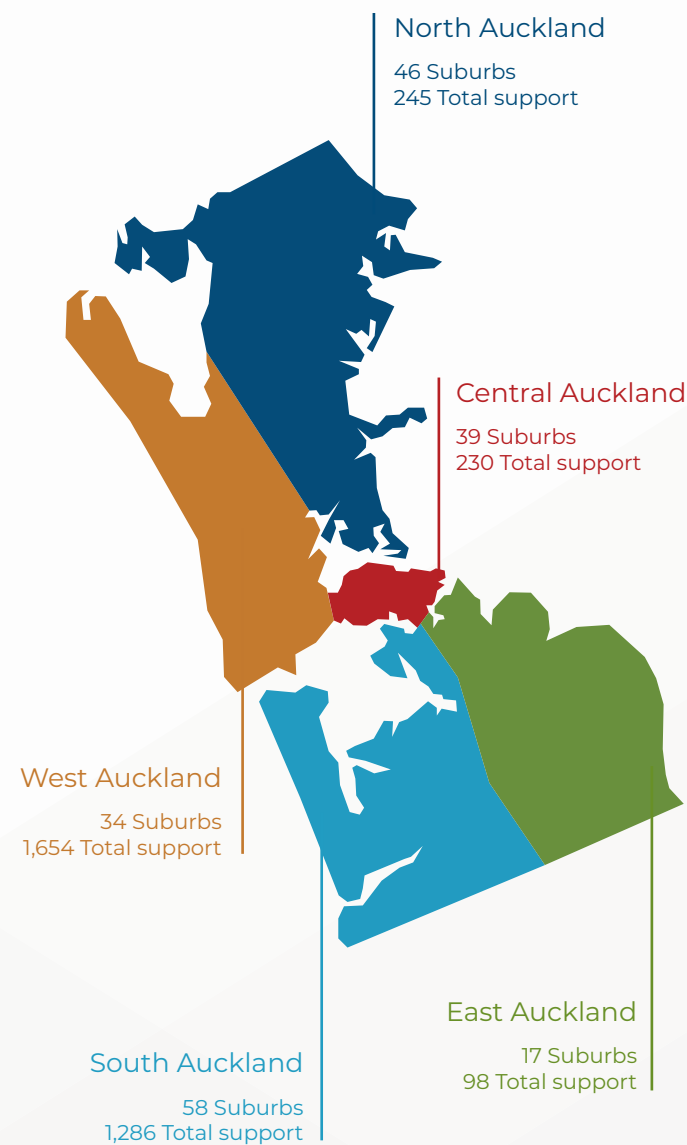
FINANCIAL HARDSHIP & EDUCATION SUPPORT



QUANTITY OF SUPPORT PROVIDED



17 August 2021 to 30 June 2022



17 August 2021 to 30 June 2022

116,568

DOSES
ADMINISTERED

93,388

WESTGATE
PLVC

23,180

COMMUNITY
POP-UP VAX
EVENTS

There was a total of 53 Community Pop-up Vax Events that were hosted by The Fono across Auckland



COVID-19 DELTA / OMICRON
RESURGENT SUPPORT

277,725

RATS TEST KITS
DISTRIBUTED

9,838

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THE FONO TRUST

2022 GROUP FINANCIAL STATEMENTS

FOR YEAR ENDED 30TH JUNE 2022

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CONSOLIDATED STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES

FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 Group \$	2021 Group \$
Revenue from Exchange Transactions			
Operating Revenue	5	21,115,441	20,604,235
Interest Income		7,101	2,847
Rental Income		24,876	24,750
Sundry Income		251,013	20,307
		21,398,431	20,652,139
Revenue from Non Exchange Transactions			
Operating Grants		177,929	583,959
Covid Relief Grant		15,642,379	1,020,455
Donations		300,316	16,355
		16,120,623	1,620,769
Total Income		37,519,054	22,272,908
Expenses			
Operating Expenses		16,258,139	7,605,490
Depreciation	8	758,578	554,955
Amortisation	9	29,560	16,169
Staff Expenses	6	16,996,378	10,701,086
Interest and Finance Charges		24,576	72,779
Rental and Operating Lease Charges		780,247	578,924
Auditors Fees		59,920	29,409
Trustee Fees		119,837	148,910
Total Expenses		35,027,236	19,707,721
Net Surplus /(Deficit)		2,491,818	2,565,187

These financial statements should be read in conjunction with the attached notes and audit report.

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 Group \$	2021 Group \$
Equity at Start of the year		8,879,507	6,314,320
Net surplus/(deficit) for the year, comprising		2,491,818	2,565,187
Total recognised revenues and expenses		2,491,818	2,565,187
Movement in Equity for the year		2,491,818	2,565,187
Equity at end of the year		11,371,325	8,879,507

These financial statements should be read in conjunction with the attached notes and audit report.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 Group \$	2021 Group \$
Current Assets			
Cash & Equivalents	7	14,578,028	6,414,627
Trade Debtors		4,144,249	1,818,121
Inventories		521,711	-
Other Receivables		160,518	690,212
Total Current Assets		19,404,505	8,922,960
Non-Current Assets			
Properties, Plant and equipment	8	7,013,947	6,790,208
Westcare Shares		7,000	7,000
Procare Shares		5,000	5,000
Intangible Assets	9	20,360	35,529
Total Non Current Assets		7,046,307	6,837,738
Total Assets		26,450,811	15,760,697
Current Liabilities			
Trade and other Payables	10	1,828,095	1,170,676
Income Received in Advance	11	10,930,294	3,832,732
Provisions for Employee Benefits	12	1,639,725	1,132,774
Current portion Mortgages (secured)	13	63,635	94,596
Total Current Liabilities		14,461,749	6,230,778
Non Current Liabilities			
Mortgages (secured)	13	617,737	650,412
Total Non-Current Liabilities		617,737	650,412
Total Liabilities		15,079,486	6,881,190
Total Net Assets		11,371,325	8,879,507
Represented by:			
Equity			
Accumulated Funds		11,371,325	8,879,507
Total Accumulated Funds		11,371,325	8,879,507

FOR AND ON BEHALF OF THE BOARD;

Trust Board Chairperson:



Date: 21/11/2022

Trustee:



Date: 21/11/2022

These financial statements should be read in conjunction with the attached notes and audit report

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

	2022 Group \$	2021 Group \$
Cash flows from operating activities		
Receipts		
Operating revenue	26,416,570	21,544,852
Donations and grants	16,120,623	1,620,769
Interest received	7,101	2,847
Rent income	24,876	24,750
Sundry income	251,013	20,307
	42,820,183	23,213,526
Payments		
Suppliers	17,082,435	7,825,641
Employees	16,489,427	10,625,648
Interest expense	24,576	72,779
Cash used in operating activities	33,596,438	18,524,068
Net cash flows from operating activities	9,223,745	4,689,458
Cash provided from investing activities		
Disposal of Procare shares	0	3,000
Cash used in investing activities		
Purchase property, Plant and equipment and intangibles	(996,708)	(1,252,347)
Transfers to deposits		0
Net cash flow used in Investing activities	(996,708)	(1,249,347)
Cash flow from financing activities		
Drawdown of loans		0
Cash used in financing activities		
Repayment of loans	(63,636)	(242,390)
Net cash flow from financing activities	(63,636)	(242,390)
Net increase/(decrease)in cash and equivalents	8,163,401	3,197,721
Cash and cash equivalents Opening July 1, 2021	6,414,627	3,216,906
Cash and cash equivalents Closing June 30, 2022	14,578,028	6,414,627

These financial statements should be read in conjunction with the attached notes and audit report.

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

1. REPORTING ENTITY

The Fono Trust is a charitable organisation, based in Auckland, incorporated under the Charitable Trusts Act 1957, and registered under the Charities Act 2005. The primary activity of the Trust is the provision of accessible health care services to those in need.

The Trust and its subsidiaries have been established to carry on activities for the exclusive benefit of charitable purposes within New Zealand.

These consolidated financial statements comprise the trust and its subsidiaries (together referred to as the 'Group').

2. BASIS OF PREPARATION

2.1 Statement of compliance

The consolidated financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP") as required by the Charities Act 2005. They comply with the Public Benefit Entity Accounting 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 Group qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure.

The financial statements are for the year ended 30 June 2022. They were authorised for issue by the board of trustees on 21st November 2022.

2.2 Measurement basis

The consolidated financial statements have been prepared on the historical cost basis except for net identifiable assets in a business combination, which are measured at fair value.

2.3 Functional and presentation currency

The financial statements are presented in New Zealand dollars, which is the Trust and Group's functional currency, rounded to the nearest dollar.

There has been no change in the functional currency of the Group or any significant foreign operations of the Group during the year.

3. 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 and in any future periods affected.

(a) Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the consolidated financial statements include the following:

- » determining the fair values of assets and liabilities acquired with subsidiary companies.

(b) Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that could have a significant impact on the financial statements are the depreciation and amortisation rates applied to the Trust's assets.

4. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies used in the preparation of these financial statements are set out below and have been applied consistently by the Group.

4.1 Basis of consolidation

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group.

The Group controls an entity when it has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

4.2 Business combinations

The consideration transferred by the Group to obtain control of a subsidiary is calculated as the sum of the acquisition-date fair values of assets transferred, liabilities incurred and the equity interests issued by the Group, which includes fair value of any asset or liability arising from a contingent consideration arrangement. Any acquisition costs are expensed in the surplus or deficit as incurred.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts generally are recognised in the reported surplus or deficit.

The Group recognises identifiable assets acquired and liabilities assumed in a business combination regardless of whether they have been previously recognised in the acquirer's financial statements prior to the acquisition. Assets acquired and liabilities assumed are measured at their acquisition-date fair values.

Goodwill is stated after separate recognition of identifiable intangible assets. It is calculated as the excess of the sum of (a) fair value of consideration transferred, (b) the recognised amount of any non-controlling interest in the acquiree and (c) acquisition-date fair value of any existing equity interest in the acquiree, over the acquisition-date fair values of identifiable net assets. If the fair values of the identifiable net assets exceed the sum calculated above, the excess amount (i.e. gain on a bargain purchase) is recognised in the reported surplus or deficit immediately.

If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is re-measured to a fair value at the acquisition date through the reported surplus or deficit.

4.3 Revenue

Revenue is recognised when the amount of revenue can be measure reliably and it is probable that economic benefits will flow to the Group and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

i. Revenue from exchange transactions

Rendering of services

The Group provides accessible medical and dental services to those in need, vocational training, community social services and health education services. These are paid for by a combination of patient fees and taxpayer funded grants.

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. Each contact with a client is regarded as a separate service, completed on the day of contact.

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.

Rental income

Rental income is recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

Interest

Interest income is recognised using the effective interest method.

ii. Revenue from non-exchange transactions

Non-exchange transactions are those where the Group receives benefits (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct

consideration in return.

With the exception of donated services, inflows of resources from non-exchange transactions are only recognised as assets where both:

- » It is probable that the associated future economic benefit or service potential will flow to the entity, and
- » Fair value is reliably measurable.

Benefits from non-exchange transactions that are recognised as assets are recognised as revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- » It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- » The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Group's non-exchange transaction revenue streams must also be met before revenue is recognised.

Grants and Donations

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

Where conditions require the Group to return the cash or other benefits received if they are not utilised in the way stipulated, the benefits are initially recognised as a liability and subsequently recognised as non-exchange revenue as and when the conditions are satisfied.

Conditions that are 'restrictions' do not specifically require the Group to return the benefits received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a liability. The non-exchange revenue is recognised immediately.

4.4 Employee benefits

i. Short-term employee benefits

Wages, salaries and annual leave liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided within 12 months of reporting date, and is measured on an undiscounted basis and expensed in the period in which employment services are provided.

ii. Long-term employee benefits

Long-service leave and cumulative sick leave obligations are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided beyond 12 months of reporting date. Long-term employee

benefit obligations are measured using the projected unit credit method, with any actuarial gains or losses recognised in surplus or deficit.

iii. Defined contribution plans (Kiwi saver)

Defined contribution plans are post-employment benefit plans under which an employer pays fixed contributions into a separate entity (the plan) and will have no legal or constructive obligation to pay further amounts. Obligations for employer contributions to Kiwi saver plans are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

4.5 Financial instruments

The Group initially recognises financial instruments when the Group becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it sells the asset or otherwise transfers substantially all the risks and rewards of ownership of the financial asset. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

The Group derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

The Group classifies financial assets into the following categories: fair value through surplus or deficit (none held during the period), held-to-maturity (none held during the period), loans and receivables, and available-for-sale (all other financial assets).

The Group classifies financial liabilities into the following categories: fair value through surplus or deficit (none held during the period), and amortised cost.

Financial instruments are initially measured at fair value plus directly attributable transaction costs. Subsequent measurement is dependent on the classification of the financial instrument and is specifically detailed in the accounting policies below.

i. Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents, trade debtors and other receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

ii. Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or are not classified in any of the above categories of financial assets.

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured are carried at cost.

Upon derecognition, the gain or loss is reported in surplus or deficit.

Available-for-sale financial assets comprise the investment in Westcare and Procure shares, which are carried at cost.

iii. Financial liabilities

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

4.6 Property, plant and equipment

i. Recognition and measurement

Items of property, plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- » The cost of materials and direct labour;
- » Costs directly attributable to bringing the assets to a working condition for their intended use;
- » When the Group has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located; and
- » Capitalised borrowing costs.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

ii. Depreciation

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, are depreciated separately.

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Group will obtain ownership by the end of the lease term.

Land is not depreciated.

The diminishing value depreciation rates are:

Buildings	0-12%
Leasehold improvements	16.67%
Plant and equipment	9.6-67%
Furniture and fittings	12-25%
Office and Computer equipment	9-60%
Motor vehicles	20-36%

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate.

iii. Impairment

The carrying amounts of the Group's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

Any impairment losses are recognised in surplus or deficit.

4.7 Intangible Assets

i. Recognition and measurement

Intangible assets are initially measured at cost, except for goodwill, which is measured in accordance with business combination accounting – refer Note 4.2.

All of the Group's intangible assets are subsequently measured in accordance with the cost model, being cost less accumulated amortisation and impairment, except for goodwill, which is not amortised and instead tested for impairment.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

ii. Amortisation

Amortisation of software is recognised in surplus or deficit on a diminishing value basis over its estimated useful life.

The diminishing value amortisation rate is: 25%-60% (2020: 25%- 60%)

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

4.8 Borrowing Policy

All borrowing costs are expensed in the period they are incurred.

4.9. CHANGES IN ACCOUNTING POLICIES

There have been no changes to the accounting policies during the financial year.

5 OPERATING REVENUE

Operating Revenue

Medical Services	6,221,470	6,025,795
Dental Services	972,827	1,624,042
Community Services	6,481,893	5,598,067
Mental Health	1,896,907	852,420
Vocational Training	2,471,105	2,923,258
Whanau Ora	3,071,239	3,580,653
	21,115,441	20,604,235

6 STAFF EXPENSES

	2022 Group \$	2021 Group \$
Wages and Salaries	16,490,170	10,340,357
Kiwi saver contributions	451,715	245,170
Long-service leave provision	6,985	12,270
Provision for cumulative sick pay	47,508	64,402
	16,996,378	10,701,086

7 CASH & CASH EQUIVALENTS

	2022 Group \$	2021 Group \$
Cash on hand and at bank	8,145,521	1,890,619
Business saver accounts	6,238,360	4,389,907
Whanau Ora account	194,147	134,101
	14,578,028	6,414,627

8 PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Leasehold Improvements	Plant & Equipment	Furniture & Fittings	Office & Computers	Motor Vehicles	Total
Cost	1,556,924	3,838,164	632,843	883,263	233,111	919,508	1,334,725	9,398,538
Less Accumulated Depreciation	-	408,966	350,729	446,575	116,479	405,695	879,890	2,608,334
Balance 30 June 2021	1,556,924	3,429,198	282,114	436,688	116,632	513,813	454,835	6,790,204
Additions	-	136,499	90,756	299,704	107,623	249,620	188,295	1,072,498
Disposals	-	-	-	90,177	-	-	-	90,177
Depreciation for the year	-	31,263	72,050	97,290	95,367	261,170	201,437	758,578
Balance 30 June 2022	1,556,924	3,534,434	300,820	548,925	128,888	502,263	441,694	7,013,947
Cost	1,556,924	3,974,663	723,599	1,092,790	340,734	1,169,128	1,523,021	10,380,859
Less Accumulated Depreciation	-	440,229	422,779	543,865	211,846	666,865	1,081,327	3,366,911
Balance 30 June 2022	1,556,924	3,534,434	300,820	548,925	128,888	502,263	441,694	7,013,947

Market Values

The trustees have obtained market valuations of its land and buildings as at 30 June 2022. The valuations were prepared by R. M. Ganley, Registered Valuer, of Eyles McGough Limited.

Land	7,710,000
Buildings	1,740,000
Total	\$9,450,000

Security held over items of property plant and equipment

At reporting date land and buildings with a carrying amount of \$1,937,185 (2021: \$1,915,000), are subject to first mortgages to secure bank loans (see Note 13).

The group had no material capital commitments at balance date (2021: Nil).

9 INTANGIBLE ASSETS

	Software	Total
30 June 2021		
Cost	277,693	277,693
Less Accumulated Amortisation	242,164	242,164
Balance 30 June 2021	35,529	35,529
Additions	14,391	14,391
Disposals		
Amortisation for the year	29,560	29,560
Balance 30 June 2022	20,360	20,360
30 June 2022		
Cost	292,084	292,084
Less Accumulated Amortisation	271,724	271,724
Balance 30 June 2022	20,360	20,360

10 TRADE & OTHER PAYABLES

	2022 Group \$	2021 Group \$
Trade Creditors	1,620,085	1,057,154
Sundry Accruals	208,010	113,522
	1,828,095	1,170,676

11 INCOME RECEIVED IN ADVANCE

	2022 Group \$	2021 Group \$
Income in Advance	4,399,255	3,283,179
Grant Revenue	6,324,361	415,452
Whanau Ora Families Fund	206,678	134,101
	10,930,294	3,832,732

Grant revenue relates to grants, donations, legacies and bequests received to which there stipulated conditions are attached. Revenue in relation to this balance is recognised as each stipulated condition is satisfied.

The Whanau Ora Families Fund is cash held for assisting needy families.

12 PROVISIONS FOR EMPLOYEE BENEFITS

	Long-service leave \$	Sick Pay \$	Holiday \$	Total \$
Opening Balance 1 July 2021	99,697	231,721	801,357	1,132,774
Additional provisions made	31,682	372,599	1,425,044	1,829,325
Amounts paid during the year	(24,697)	(299,852)	(997,824)	(1,322,373)
Balance at 30 June 2022	106,682	304,468	1,228,577	1,639,726

Long-service leave becomes available when the employee completes the specified number of years of continuous service. It does not have to be taken immediately so it is impossible to accurately predict the periods when the provision will be utilised.

Similarly, it is not possible to determine in advance when cumulative sick pay benefits are likely to be claimed.

13 TERM LIABILITIES – SECURED

	2022 Group \$	2021 Group \$
Current portion	63,635	94,596
Non-current portion	617,737	650,412
	681,372	745,008

Loan 1 \$617,372 5.75% - fixed until 4/6/2026

First mortgage over land and buildings at 7 and 9 Halver Road, Manurewa.

The loans are designated in NZ dollars and are due for repayment in June 2026.

14 SUBSIDIARIES AND BUSINESS COMBINATIONS

14.1 Subsidiaries

The consolidated financial statements include the Trust's subsidiaries:

- » Fono Nesian Services Limited,
- » Pasifika Horizon Limited Partnership, and
- » Oceania Career Academy Limited.

The companies are incorporated under the Companies Act 1993 and the partnership under the Limited Partnerships Act 2008. All the entities are a wholly owned subsidiaries of the Trust with 30 June balance dates.

The Trust, as the parent entity, consolidates these subsidiaries because it has the capacity to control the financing and operating policies of the entities so as to obtain benefits from their activities. Limited Partnerships Act 2008. All the entities are a wholly owned subsidiaries of the Trust with 30 June balance dates.

The Trust, as the parent entity, consolidates these subsidiaries because it has the capacity to control the financing and operating policies of the entities so as to obtain benefits from their activities.

15 OPERATING LEASES

The Group lease a number of buildings under operating leases. The details of the main property leases are as follows:

1. Ground Floor, 33 Wyndham Street, Auckland. This lease has final expiry 31st March 2031 if renewal exercised.
2. Second Floor, 33 Wyndham Street, Auckland. This lease has final expiry 31st March 2031 if renewal exercised.
3. Subsidiary Oceania Career Academy limited leases 92 Ascot Road, Airport. This Lease commenced 1st March 2021. This lease expires 28th February 2029.
4. Level 2, 6 Alderman Drive, Henderson. This Lease expires 31st January 2030.
5. 117 Carbine Road, Mt Wellington. This lease has final expiry 30 April 2034 if renewal exercised.
6. The future non-cancellable minimum lease payments at reporting date are detailed in the table below:

	2022 Group \$	2021 Group \$
Within one year	1,012,994	651,673
Between two and five years	3,802,718	1,905,934
Greater than five years	918,420	1,459,065
Total non-cancellable operating lease payments	5,734,132	4,016,672

16 RELATED PARTY TRANSACTIONS

Key management personnel remuneration

The Group classifies its key management personnel into two classes:

- » Members of the board of trustees and board of directors.
- » Senior management team, responsible for reporting to the trustees via the chief executive officer.

Trustees /Directors are paid an annual fee as well as an honorarium for each meeting attended during the period.

Members of the senior management team are engaged as employees of the Group, on normal employment terms.

The aggregate level of remuneration paid, including Kiwi saver contributions at 3%, and number of persons (measured in 'people' for members of the board of trustees, and 'full-time equivalents' (FTEs) for the senior management team) in each class of key management personnel is presented below:

	2022 Group \$		2021 Group \$	
	Remuneration	Number of persons	Remuneration	Number of persons
Trustees/Directors	121,323	14	94,809	16
Senior management team	1,705,012	6	878,803	4
	1,826,335		973,612	

INTRA-GROUP TRANSACTIONS

The Trusts has received advances from and (made advances to) its subsidiaries. These eliminate on consolidations.

	2022	2021
	\$	\$
Fono Nesian Services Ltd	(4,330,000)	(2,500,000)
Pasifika Horizon Partnership	258,067	258,067
Oceania Career Academy Ltd	900,100	900,100

17. CONTINGENT LIABILITIES

There are no contingent assets at 30 June 2022 (2021: \$0 NIL).

18. EVENTS AFTER BALANCE DATE

The trustees are not aware of any events subsequent to the balance date and prior to adopting these statements that require disclosure.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of The Fono Trust

Opinion

We have audited the consolidated financial statements of The Fono Trust and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at 30 June 2022, and the consolidated statement of comprehensive revenue and expenses, consolidated statement of changes in net assets and consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Fono Trust as at 30 June 2022, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (Tier 2) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group 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, The Fono Trust or any of its subsidiaries.

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. Fully 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.

Trustees' Responsibility for the Consolidated Financial Statements

The Trustees are responsible on behalf of the group for the preparation and fair presentation of the consolidated financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (Tier 2) issued by the New Zealand Accounting Standards Board, and for such internal control as the Trustees determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible on behalf of the group for assessing the group'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 Trustees either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities

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 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) 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.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Forbes

23 November 2022
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Auckland

'Super-vaxxers' deliver the goods



Toakase Taufa, left, and Peleiupu Tautua have been big contributors to the more than 115,000 Covid-19 vaccine doses medical collective The Fono has delivered.

being the presence of fear again in the community.

"But this time, we were quite prepared physically and mentally and spiritually. Every morning we kept praying."

She says it's been pleasing that people hear and know the vaccine can protect them and have been wanting to get their booster doses.

"There's still a lot of work to do with getting more of our people boosted."

She says people need to be reminded about how important it is to get that extra layer of protection, particularly those who have had Covid-19, who need to make sure to get it three months after they've recovered.

For the pair, the flu vaccine is also top of mind at the moment.

Tautua, who did multiple two-week stints in Samoa during the deadly 2019 measles outbreak, is "absolutely worried" about what other illnesses this winter might bring, particularly with the border having re-opened.

She says there's only one way to get ahead and protect our most vulnerable: "We hope for a one-stop shop for Covid-19, flu and other immunisations."

"We need to maintain a specific place for pop-ups as there's still a lot of people making up their minds."

"When they finally make up their minds, it's important they know where to go."

Two west Auckland-based Pacific nurses known as the "super vaxxers" have delivered close to 20,000 Covid-19 vaccine doses between them since the roll-out began last year.

Peleiupu Tautua and Toakase Taufa, who are also mothers and married to church ministers, credit their faith and motivation to protect their loved ones and community for their success.

Although reluctant to accept praise – citing the support of

their administrative staff and wider team – they have been big contributors to the 115,000-plus vaccine doses medical collective The Fono has delivered.

Tautua is originally from Samoa and has been a nurse for more than 20 years, specialising in paediatrics. She considers herself "very fortunate" to be "one of the frontliners" working for the Henderson-based Pacific health provider partner during the pandemic.

She describes the August Delta outbreak as "a real eye-opener", describing the fear felt by the Pacific community in particular, which was hit really hard.

"We were sent to the heart of it and started with swabbing at that time ... and returned later to help vaccinate the Assemblies of God congregation."

"With us being ministers' wives, we were able to relate ... and speak the language."

Taufa, who migrated to New Zealand from Tonga with her husband and three daughters in 1999 and has also been a nurse for more than 20 years, described that time as especially challenging.

"We were a bit stressed but we knew we needed to do this for our people."

"We were just thankful to have an important job to do."

With the latest Omicron outbreak, Tautua describes there



**ANNUAL REPORT
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caring is our culture

