



Pillars

Ka Pou Whakahou

Annual Performance Report

Pillars Incorporated
For the year ended 30 June 2017

Prepared by Canterbury Education Services (CES) Ltd

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Approval of Performance Report

Pillars Incorporated

For the year ended 30 June 2017

The Board is pleased to present the approved performance report including the historical financial statements of Pillars Incorporated for year ended 30 June 2017.

APPROVED



Paul Evans

Treasurer

Date 4/10/17



Liz Gordon

President

Date 3/10/17

Entity Information

Pillars Incorporated For the year ended 30 June 2017

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Pillars Incorporated

Entity Type and Legal Basis

Incorporated Society and Registered Charity

Registration Number

CC23953

Entity's Purpose or Mission

A charity to provide support to the children and families of prisoners in New Zealand.

Main Methods Used by Entity to Raise Funds

Auction, raffle and boxing fundraiser

Entity Structure

The Board of Governors shall consist of President, Vice-President, Secretary, Treasurer, plus up to four members elected at the annual general meeting. The Chief Executive is an ex officio member. The Board should comprise not fewer than five (5) nor more than twelve (12) members. It is expected the board should provide Maori and Pasifika representation. The annual general meeting usually held before November of each year. Board members must be financial members of the society. The Board has 4 committees as follows:

Personnel

Policies and Assets

PR and Fundraising

Finance.

There is also an operational Programmes Committee.

Main Sources of Entity's Cash and Resources

Grants and Donations

Entity's Reliance on Volunteers and Donated Goods or Services

All Mentors on the Pillars Mentoring Programme are volunteers. Also other volunteers operate at our Pillars Family Pathway Centres and help out at other events. Pillars receives donated goods such as Easter and Christmas presents to pass on to the families we work with.



Entity Information

Physical Address

136 Springfield Road, St Albans, Christchurch 8014, New Zealand

Postal Address

PO Box 21 209, Edgware, Christchurch 8143, New Zealand



Statement of Service Performance

Pillars Incorporated

For the year ended 30 June 2017

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To provide efficient and effective best-practice services to the children of prisoners and their families/whanau to ensure that every child who has a parent in a New Zealand prison has access to the right support and services at the right time to help them cope with parental imprisonment, therefore breaking the cycle of inter-generational offending and giving them hope and a positive future.

	2017	2016
Description and Quantification of the Entity's Outputs		
Participants in Invisible Sentence Training	-	63
Children Receiving Health Clinic Service	13	16
Families assisted through our Family/Whanau Support Programme	93	56
Children on our Mentoring Programme	151	101
Calls to our Helpline	190	191
Prison Family Pathway Centre Sessions Attended	2,657	2,048
Roopu Awhi and Support Group Attendances	184	-



Statement of Financial Performance

Pillars Incorporated

For the year ended 30 June 2017

'How was it funded?' and 'What did it cost?'

	NOTES	2017	2016
Revenue			
Donations, fundraising and other similar revenue	1	887,445	920,118
Fees, subscriptions and other revenue from members	1	75	140
Revenue from providing goods or services	1	168,199	58,648
Interest, dividends and other investment revenue	1	2,421	2,719
Other revenue	1	4,332	5,626
Total Revenue		1,062,472	987,251
Expenses			
Expenses related to public fundraising	2	-	19,690
Volunteer and employee related costs	2	665,282	533,402
Costs related to providing goods or service	2	367,688	312,786
Grants and donations made	2	870	-
Other expenses	2	27,842	25,509
Total Expenses		1,061,682	891,386
Surplus/(Deficit) for the Year		790	95,865



The Statement of Accounting Policies and Notes to the Performance Report form part of and should be read in conjunction with this statement. These Performance reports should be read in conjunction with the attached Independent Auditor's Report.

Statement of Financial Position

Pillars Incorporated

As at 30 June 2017

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2017	30 JUN 2016
Assets			
Current Assets			
Bank accounts and cash	3	94,031	44,692
Debtors and prepayments	3	10,033	14,666
Other Current Assets	3	60,000	50,000
Total Current Assets		164,064	109,358
Non-Current Assets			
Property, Plant and Equipment		21,939	22,179
Investments	3	1,000	1,000
Other non-current assets	3	97	-
Total Non-Current Assets		23,036	23,179
Total Assets		187,100	132,537
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	23,302	12,690
Employee costs payable	4	36,869	38,207
Unused donations and grants with conditions	4	66,848	22,349
Total Current Liabilities		127,019	73,246
Total Liabilities		127,019	73,246
Total Assets less Total Liabilities (Net Assets)		60,082	59,291
Accumulated Funds			
Accumulated surpluses or (deficits)	6	60,082	59,291
Total Accumulated Funds		60,082	59,291



The Statement of Accounting Policies and Notes to the Performance Report form part of and should be read in conjunction with this statement. These Performance reports should be read in conjunction with the attached Independent Auditor's Report.

Statement of Cash Flows

Pillars Incorporated

For the year ended 30 June 2017

'How the entity has received and used cash'

	2017	2016
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	924,963	923,618
Fees, subscriptions and other receipts from members	96	98
Receipts from providing goods or services	189,092	57,070
Interest, dividends and other investment receipts	2,700	2,360
Cash receipts from other operating activities	1,773	16,001
GST	23,587	13,420
Payments to suppliers and employees	(1,084,739)	(930,814)
Donations or grants paid	(870)	-
Total Cash Flows from Operating Activities	56,601	81,753
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	3,957	130
Receipts from sale of investments	350,000	150,000
Proceeds from loans borrowed from other parties	13,600	-
Payments to acquire property, plant and equipment	(7,063)	(3,051)
Payments to purchase investments	(360,000)	(200,000)
Repayments of loans borrowed from other parties	(13,600)	(30,000)
Loans made to other parties	(97)	-
Cash Flows from Other Investing and Financing Activities	6,062	8,250
Total Cash Flows from Investing and Financing Activities	(7,142)	(74,670)
Net Increase/ (Decrease) in Cash	49,460	7,083
Cash Balances		
Cash and cash equivalents at beginning of period	44,692	37,609
Cash and cash equivalents at end of period	94,152	44,692
Net change in cash for period	49,460	7,083



The Statement of Accounting Policies and Notes to the Performance Report form part of and should be read in conjunction with this statement. These Performance reports should be read in conjunction with the attached Independent Auditor's Report.

Statement of Accounting Policies

Pillars Incorporated

For the year ended 30 June 2017

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The accounting principles required as appropriate for the measurement and reporting of earning and financial position on an historical basis have been used.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Pillars Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Property, Plant and Equipment

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Financial Performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Financial Performance.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Financial Performance. The estimated lives of the assets are determined by Inland revenue guidelines.

Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the society prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Accounts Receivable

Accounts Receivable represents items that the society has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the society realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the society will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Financial Performance, if not otherwise shown separately.



Notes to the Performance Report

Pillars Incorporated

For the year ended 30 June 2017

	2017	2016
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations General	40,241	51,311
Emerge	23,289	-
Events	23,070	108,762
Government Grants	66,500	76,489
MSD Contracts	188,987	169,257
Pillars Friends Fund	125,594	51,200
Sponsorship Income	18,213	12,625
Trusts	401,550	450,473
Total Donations, fundraising and other similar revenue	887,445	920,118
Fees, subscriptions and other revenue from members		
Membership Yearly	75	140
Total Fees, subscriptions and other revenue from members	75	140
Revenue from providing goods or services		
INCCIP Conference	117,791	-
Corrections Contracts	50,408	49,626
Invisible Sentence Training Income	-	9,022
Total Revenue from providing goods or services	168,199	58,648
Interest, dividends and other investment revenue		
Interest Income	2,421	2,719
Total Interest, dividends and other investment revenue	2,421	2,719
Other revenue		
Profit - Sale of MV's & Equipment	2,696	-
Sundry Income	1,637	5,626
Total Other revenue	4,332	5,626
	2017	2016

2. Analysis of Expenses

Expenses related to public fundraising

Fundraising	-	19,690
Total Expenses related to public fundraising	-	19,690

Volunteer and employee related costs

Salaries	586,762	493,753
Sponsored Marketing Executive	48,492	-
Accommodation and Travel	22,719	20,082
Travel - International	-	9,691
Volunteer Expenses - Mentoring	1,048	3,982



	2017	2016
Volunteer Expenses - Other	6,260	5,894
Total Volunteer and employee related costs	665,282	533,402
Costs related to providing goods or services		
Contractors	-	73,017
ACC Levies	1,516	1,688
Advertising	4,085	1,374
Bank Fees	2,264	130
Cell Phone Charges	7,064	7,090
Children of Prisoners Week	7,897	5,296
Cleaning	4,770	4,831
Equipment Purchases	2,010	1,678
Freight & Courier	124	-
General Expenses	718	116
House Expenses	2,343	1,822
Insurance	13,609	11,412
Internet	1,168	2,222
Invisible Sentence Training	384	5,980
IT Support	20,292	16,269
Light, Power, Heating	5,190	2,961
Management Services Expense	7,432	5,004
Motor Vehicle Expenses	15,129	12,681
Photocopying	675	-
Postage	1,519	518
Printing & Stationery	12,649	6,578
Programme Expenses	6,356	2,906
Projects	3,670	3,167
Promotion	1,868	9,939
Relocation	-	6,689
Rent	66,414	68,346
Repairs and Maintenance	7,977	9,610
Development	-	15,000
Resource Materials	11,454	12,313
Staff Expenses	6,769	4,625
Staff Training & Clinical Supervision	25,420	12,150
Subscriptions	1,590	809
Telephone Landline	8,294	6,564
INCCIP	116,250	-
Website Hosting	600	-
Minor Assets	188	-
Total Costs related to providing goods or services	367,688	312,786
Grants and donations made		
Cultural Framework and Koha	870	-
Total Grants and donations made	870	-
Other expenses		
Accounting	8,115	5,775
Audit	4,959	4,050
Consulting	4,730	4,127



Depreciation	9,492	8,620
Interest Expense	1	1,500
Legal expenses	545	1,428
Loss on Sale	-	9
Total Other expenses	27,842	25,509

2017 2016

3. Analysis of Assets

Bank accounts and cash

Westpac - Cheque Account	4,873	15,467
Westpac - Online Saver Account	-	235
Westpac - Petty Cash Accounts	-	(6)
Westpac - Trust Account	88,753	28,359
Petty Cash - Christchurch	283	408
Petty Cash - Auckland	122	231
Total Bank accounts and cash	94,031	44,692

Debtors and prepayments

Accounts Receivable	10,033	14,666
Total Debtors and prepayments	10,033	14,666

Other current assets

Westpac - Investment Account	60,000	50,000
Total Other current assets	60,000	50,000

Other Non-Current Assets

Justus Global Limited - Shares	1,000	1,000
Total Other Non-Current Assets	1,000	1,000

2017 2016

4. Analysis of Liabilities

Creditors and accrued expenses

Barter Card	(5,045)	(2,368)
Credit Cards	5,950	5,296
GST	(8,028)	(6,728)
Accounts Payable	30,425	16,489
Total Creditors and accrued expenses	23,302	12,690

Employee costs payable

Holiday Pay Accrual	24,473	27,181
PAYE Payable	12,396	11,027
Total Employee costs payable	36,869	38,207

Unused donations and grants with conditions

Client Trust Account	3,310	1,650
Income in Advance	63,538	20,698
Total Unused donations and grants with conditions	66,848	22,349



5. Property Plant and Equipment

Year ended 30 June 2017

Asset Type	Opening Balance	Purchases / (Disposals)	Depreciation	Closing Balance
Building	649		130	519
Motor vehicle	12,745		4,470	8,276
Furniture & Fittings	4,849	517	1,258	4,108
Plant & Equipment	1,323		305	1,019
Electronic Equipment	2,613	8,735	3,330	8,018
TOTAL	22,179	9,253	9,492	21,940

Year ended 30 June 2016

Asset Type	Opening Balance	Purchases / (Disposals)	Depreciation	Closing Balance
Building	779		130	649
Motor vehicle	17,237		4,492	12,745
Furniture & Fittings	4,557	1,630	1,338	4,849
Plant & Equipment		1,450	127	1,323
Electronic Equipment	5,300	(153)	2,534	2,613
TOTAL	27,872	2,927	8,620	22,179

Significant Donated Assets Recorded

A new oven was donated to the Auckland Office, valued at \$434, based on recommended retail Price. A desk was donated to the Auckland office, with approximated value of \$500.

2017 2016

6. Accumulated Funds

Accumulated Funds	2017	2016
Opening Balance	59,291	(36,573)
Accumulated surpluses or (deficits)	790	95,865
Total Accumulated Funds	60,082	59,291
Total Accumulated Funds	60,082	59,291

Apart from items already recognized in Liabilities, all funds are for general purpose.

2017 2016

7. Breakdown of Reserves

2017 2016

8. Commitments

Commitments to lease or rent assets

Photocopier Lease. Expires September 2019	3,500	2,415
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	2017	2016
Christchurch Office Lease. Expires July 2018	28,350	27,175
Auckland Office Lease. Expires June 2019	140,016	34,838
Motor Vehicle Lease. Expires August 2020	26,639	-
Total Commitments to lease or rent assets	198,505	64,428
Commitment to provide loans or grants		
Pillars has agreed to loan Justus Global Limited \$3,600 for the purpose of paying a non-refundable deposit to Mercure Auckland for the conference venue hire.	-	3,600
Total Commitment to provide loans or grants	-	3,600

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2017 (Last year - nil).

10. Significant Grants and Donations with Conditions not Recorded as a Liability

All Donations and Grants received with conditions have been recorded as liabilities. When the conditions have been met they are then recognised as revenue.

11. Assets Held on Behalf of Others

No assets are held on behalf of others.

	2017	2016
12. Related Party Transactions		
Darlies Cleaning - Lisa Milburn, employee of Pillars Christchurch Branch, owns the Company that supplied cleaning services to the Christchurch Office.	2,150	2,300
Pukeko Reseach - Board President, Dr Liz Gordon is the shareholder and Director the Company, providing services to Pillars.	5,950	11,000
Pillars has given Koha to Hori Naera for providing cultural support to the Auckland office. Hori Naera is the husband of an Auckland office staff member.	750	1,375
Pillars Incorporated is receiving grants from the Riccarton Youth Trust. Verna McFelin, Executive Officer of Pillars, is on the Board of the Riccarton Youth Trust.	2,850	2,270

There were no balances outstanding as at 30 June 2017 from any related party transaction (2016 nil)

13. Conflict of Interest

No entries were recorded as Conflict of Interest for the year (last year: Nil)

14. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

15. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

16. Grants and Donations

Grants and donations received by the society during the year were given by various trusts and government bodies. These funds were received from -



	2017	2016
Trusts		
Auckland		
Anstiss-Garland Charitable Trust	2,000	-
ANZ Staff Foundation	-	12,000
Auckland Airport Community Trust	15,000	-
Auckland Communities Foundation	10,000	-
Benjamin & Jane Murray Trust	1,000	1,500
BlueSky Community Trust	2,000	5,000
Ernest Hyam Davis Trust	-	5,000
First Sovereign Trust	2,195	-
Foundation North	65,000	50,000
Four Winds Foundation	-	13,000
Infinity Foundation	-	5,000
Kepa Foundation	11,000	-
Lou and Iris Fisher Charitable Trust	10,000	-
Sir John Logan Campbell Residuary Estate	2,000	-
SKYCITY Auckland Community Trust	20,000	-
The Captain James Cook Charitable Foundation	-	100,000
The Catholic Caring Foundation	15,000	15,000
The Jack and Marjorie Ferrier Charitable Trust	-	5,000
The Lion Foundation	10,000	-
The Trusts Community Foundation	15,000	15,000
The Working Together More Fund	-	15,000
Todd Foundation	-	50,000
Trusts carried over from last year	17,000	8,000
Trusts carried over to next year	(27,084)	(17,000)
Total Auckland	170,111	282,500
Christchurch		
Alexander Harold Watson Charitable Trust	-	6,000
Anstiss-Garland Charitable Trust	-	1,000
Blogg Charitable Trust	5,000	5,000
CERT Trust	43,000	14,525
First Sovereign Trust	2,195	-
John Illot Charitable Trust	1,500	1,500
Kepa Foundation	-	5,000
Mainland Foundation	5,000	5,000
Maurice Carter Charitable Trust	8,000	7,500
NZ Charitable Foundation	2,000	1,500
Pub Charity	-	3,000
Quaker Peace & Service Aotearoa/New Zealand	-	2,000
The Christchurch Casinos Trust	5,000	5,000
The David Ellison Trust	2,500	-
The Philip Brown Trust	1,000	1,000
The Rata Foundation	70,000	40,000
The Sargood Bequest	5,000	3,000
The Southern Trust	20,000	-



The Strathlachlan Fund	20,000	-
Todd Foundation	69,000	50,000
Twigger Women's Refuge Endowment Fund	2,000	2,000
William Toomey Trust	-	500
Youthtown Inc	-	10,000
Trusts Carried over from last year	3,698	8,146
Trusts carried over to next year	(36,454)	(3,698)
Total Christchurch	228,439	167,973

INCCIP

The Todd Foundation	3,000	-
Total INCCIP	3,000	-

Total Trusts	401,550	450,473
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2017	2016
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Grants**Auckland**

Community Organisation Grant Scheme (Manukau)	5,000	5,000
Lottery Grants Board	22,500	22,500
Total Auckland	27,500	27,500

Christchurch

Christchurch City Council	12,500	12,500
Community Organisation Grant Scheme (Canterbury)	4,000	5,000
Lottery Grants Board	22,500	31,489
Total Christchurch	39,000	48,989

Total Grants	66,500	76,489
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2017	2016
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Contracts**Auckland**

Ministry of Social Development	93,184	73,301
Total Auckland	93,184	73,301

Christchurch

Department of Corrections	30,487	30,486
Ministry of Social Development	95,803	95,956
Total Christchurch	126,290	126,442

Invercargill

Department of Corrections	19,921	19,140
Total Invercargill	19,921	19,140

Total Contracts	239,395	218,883
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Statement of Financial Performance - Christchurch

Pillars Incorporated

For the year ended 30 June 2017

	2017	2016
Income		
Corrections Contracts	30,487	30,486
Donations General	29,464	34,870
Events	3,615	88,774
Government Grants	39,000	48,989
Interest Income	1,077	2,162
Invisible Sentence Training Income	-	9,022
Membership Yearly	71	135
MSD Contracts	95,803	95,956
Pillars Friends Fund	45,047	51,200
Sponsorship Income	12,475	12,625
Sundry Income	1,650	5,626
Trusts	228,439	167,973
Total Income	487,128	547,818
Expenses		
Administration		
ACC Levies	730	951
Accommodation and Travel	9,147	8,201
Accounting	4,058	2,888
Advertising	1,305	1,227
Audit	2,450	2,025
Bank Fees	237	80
Cell Phone Charges	4,780	5,593
Children of Prisoners Week	2,704	94
Consulting	4,465	-
Contractors	-	72,846
Development	-	11,250
Freight & Courier	69	-
Fundraising	-	10,315
General Expenses	694	93
House Expenses	1,708	1,134
Interest Expense	1	1,500
Internet	1,168	1,221
Invisible Sentence Training	384	5,980
IT Support	13,477	8,988
Cultural Framework and Koha	60	-
Legal expenses	273	1,428
Management Services Expense	247	-
Photocopying	675	-
Postage	270	247
Printing & Stationery	8,493	4,993



	2017	2016
Programme Expenses	3,865	1,999
Projects	1,835	3,167
Promotion	572	9,349
Resource Materials	8,127	7,141
Staff Expenses	2,973	1,229
Staff Training & Clinical Supervision	13,520	8,270
Subscriptions	1,365	731
Telephone Landline	5,763	5,274
Travel - International	-	9,691
Website Hosting	300	-
Total Administration	95,713	187,905
Motor Vehicles		
Motor Vehicle Expenses	2,493	4,384
Total Motor Vehicles	2,493	4,384
Property		
Cleaning	2,150	2,300
Equipment Purchases	1,075	740
Insurance	6,405	5,423
Light, Power, Heating	2,921	2,961
Rent	30,240	32,812
Repairs and Maintenance	6,248	4,847
Minor Assets	188	-
Total Property	49,226	49,083
Personnel		
KiwiSaver Employer Contributions	5,393	-
Salaries	225,979	232,660
Sponsored Marketing Executive	44,422	-
Volunteer Expenses - Mentoring	849	1,587
Volunteer Expenses - Other	4,246	4,312
Total Personnel	280,889	238,559
Depreciation		
Depreciation	6,144	6,296
Loss on Sale	-	9
Total Depreciation	6,144	6,305
Total Expenses	434,464	486,237
Net Surplus / (Deficit) for the Year	52,664	61,581



Statement of Financial Performance - Auckland

Pillars Incorporated

For the year ended 30 June 2017

	2017	2016
Income		
Donations General	9,777	16,441
Events	19,455	19,988
Government Grants	27,500	27,500
Interest Income	1,344	557
Membership Yearly	4	5
MSD Contracts	93,184	73,301
Pillars Friends Fund	80,547	-
Profit - Sale of MV's & Equipment	2,696	-
Sponsorship Income	5,738	-
Sundry Income	(14)	-
Trusts	170,111	282,500
Total Income	410,342	420,293
Expenses		
Administration		
ACC Levies	735	737
Accommodation and Travel	8,314	11,144
Accounting	4,058	2,888
Advertising	1,408	-
Audit	2,509	2,025
Bank Fees	243	50
Cell Phone Charges	2,284	1,497
Children of Prisoners Week	5,114	5,202
Consulting	265	4,127
Contractors	-	171
Development	-	3,000
Freight & Courier	55	-
Fundraising	-	9,375
General Expenses	24	23
House Expenses	635	688
Internet	-	1,001
IT Support	6,701	7,281
Cultural Framework and Koha	810	-
Legal expenses	273	-
Postage	1,239	267
Printing & Stationery	4,056	1,586
Programme Expenses	2,089	316
Projects	1,835	-
Promotion	1,296	590
Relocation	-	6,689
Resource Materials	3,274	5,172



	2017	2016
Staff Expenses	3,605	3,087
Staff Training & Clinical Supervision	10,230	3,880
Subscriptions	226	78
Telephone Landline	2,531	1,289
Website Hosting	300	-
Total Administration	64,109	72,162
Motor Vehicle		
Motor Vehicle Expenses	12,500	8,297
Total Motor Vehicle	12,500	8,297
Personnel		
KiwiSaver Employer Contributions	8,009	-
Salaries	322,320	248,685
Sponsored Marketing Executive	4,070	-
Volunteer Expenses - Mentoring	199	2,395
Volunteer Expenses - Other	2,014	1,582
Total Personnel	336,612	252,662
Property		
Cleaning	2,620	2,531
Equipment Purchases	936	938
Insurance	4,864	5,989
Light, Power, Heating	2,269	-
Rent	36,174	35,534
Repairs and Maintenance	1,730	4,763
Total Property	48,591	49,756
Depreciation		
Depreciation	3,291	2,324
Total Depreciation	3,291	2,324
Total Expenses	465,102	385,200
Net Surplus / (Deficit) for the Period	(54,760)	35,093



Statement of Financial Performance - Invercargill

Pillars Incorporated

For the year ended 30 June 2017

Regions is Invercargill.

	2017	2016
Income		
Corrections Contracts	19,921	19,140
Total Income	19,921	19,140
Expenses		
Administration		
ACC Levies	52	-
Accommodation and Travel	2,343	737
Advertising	-	147
Children of Prisoners Week	79	-
Development	-	750
Management Services Expense	5,004	5,004
Postage	-	3
Printing & Stationery	54	-
Programme Expenses	402	592
Resource Materials	53	-
Staff Expenses	-	309
Staff Training & Clinical Supervision	900	-
Total Administration	8,887	7,542
Personnel		
KiwiSaver Employer Contributions	289	-
Salaries	13,555	12,408
Total Personnel	13,844	12,408
Total Expenses	22,731	19,949
Net Surplus (Deficit) for the Year	(2,810)	(809)



Statement of Financial Performance - Hamilton

Pillars Incorporated

For the year ended 30 June 2017

	2017	2016
Income		
Emerge	23,289	-
Total Income	23,289	-
Expenses		
Administration		
Accommodation and Travel	2,877	-
Advertising	590	-
IT Support	114	-
Management Services Expense	2,181	-
Postage	10	-
Printing & Stationery	45	-
Staff Expenses	191	-
Staff Training & Clinical Supervision	770	-
Total Administration	6,777	-
Depreciation		
Depreciation	58	-
Total Depreciation	58	-
Property		
Insurance	2,340	-
Total Property	2,340	-
Personnel		
KiwiSaver Employer Contributions	376	-
Salaries	10,842	-
Total Personnel	11,218	-
Motor Vehicles		
Motor Vehicle Expenses	136	-
Total Motor Vehicles	136	-
Total Expenses	20,528	-
Net Surplus (Deficit) for the Year	2,761	-



Statement of Financial Performance - INCCIP

Pillars Incorporated

For the year ended 30 June 2017

	2017	2016
Income		
Donations General	1,000	-
INCCIP Conference	117,791	-
Trusts	3,000	-
Total Income	121,791	-
Expenses		
Administration		
Accommodation and Travel	40	-
Advertising	783	-
Bank Fees	1,784	-
INCCIP	116,250	-
Total Administration	118,857	-
Total Expenses	118,857	-
Net Surplus (Deficit) for the Year	2,935	-



INDEPENDENT AUDITOR'S REPORT

To the Members of Pillars Incorporated

Report on the Performance Report

Opinions

We have audited the performance report of Pillars Incorporated, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2017, the statement of financial position as at 30 June 2017, and the statement of accounting policies and other explanatory information.

Opinion on the entity information, statement of service performance, statement of cash flows and statement of financial position

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects,
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Pillars Incorporated as at 30 June 2017, and its cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Qualified Opinion on the statement of financial performance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report:

The performance report presents fairly, in all material respects, the financial performance of Pillars Incorporated for the year ended 30 June 2017

Basis for Qualified Opinion

As with other non-profit organisations, control over donations, events and fundraising prior to being recorded is limited and there are no practical audit procedures to determine the effect of this limited control.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International

Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Pillars 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, Pillars Incorporated.

Responsibilities of Board of Governors for the Performance Report

The Board of Governors are responsible for:

(a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

(b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:

- the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For Profit) issued by the New Zealand Accounting Standards Board, and

(c) such internal control as the Board of Governors determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Governors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Pillars Incorporated's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Pillars Incorporated to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board of Governors 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.



Ainger Tomlin Audit Limited
Christchurch
9 October 2017