

Edmund Rice Justice Aotearoa New Zealand Trust
Performance Report
For the year ended
31 December 2017

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Edmund Rice Justice Aotearoa New Zealand Trust

Entity Information

For the year ended
31 December 2017

Legal Name of Entity:	Edmund Rice Justice Aotearoa New Zealand Trust
Type of Entity and Legal Basis (if any):	Registered Charity
Registration Number:	CC21058

Entity's Purpose or Mission:

"Edmund Rice Justice Aotearoa New Zealand is committed to working for social justice. Through our commitment to building right relationship and community we aim to live out our Gospel Values in the inspiration of Edmund Rice's story"

To provide education and resources regarding social issues that impact on Aotearoa New Zealand and international communities.

To provide seminars that are open to the community. The purpose of these seminars is to promote greater understanding of the social issues that impact our communities and to assist the community in the identification of ways to address these issues.

To conduct all the works of the Trust in a manner that is consistent with the teachings of Edmund Rice and Catholic social teaching. Catholic social teaching is a specific teaching of the Church that reflect Gospel values in a modern context.

To undertake research into social issues and utilise that research to facilitate community education. This research may also be provided to other organisations and government departments that would benefit from the research undertaken by the Trust.

To facilitate projects that will work with individuals and families in the community who the Trust identify as being on the margins of society, by assisting those individuals and families in a supportive and advocacy role.

To oversee the direction and support of the Edmund Rice Justice Centre.

Entity Structure:

The entity consists of a Board of Trustees which oversees the governance of the Edmund Rice Justice Aotearoa New Zealand and employs two part time employees: A Restorative Justice (RJ) administrator (8 hours per week) who is based in Christchurch and co-ordinates any post sentence RJ conferencing throughout New Zealand and a Project Officer (10 hours per week), who is based in Auckland and co-ordinates the various other projects of the Trust such as newsletters, street immersion experiences, conferences and workshops. RJ facilitators are contracted on a case by case basis by the RJ Administrator.

Main Sources of the Entity's Cash and Resources:

The current main source for the entity's cash and resources is through grant applications. The current grant that funds the activities of the Trust is from an annual application to the Trustees of the Christian Brothers New Zealand.

Main Methods Used by the Entity to Raise Funds:

One of the tasks of the Project Officer has been to apply to such organisations as Catholic Caring Foundation and also Tindall Foundation for grants for the Restorative Justice Conferencing which the Trust undertakes in the Christchurch prisons. In 2017, we had our first successes with these applications as we received grants from Community Organisation Grant Scheme and the Rata Foundation. However, our current largest source of funding is through a single annual grant application to the Trustees of the Christian Brothers New Zealand.

Entity's Reliance on Volunteers and Donated Goods or Services:

Currently we have one volunteer who runs our social media material via facebook.

Edmund Rice Justice Aotearoa New Zealand Trust

Entity Information

For the year ended
31 December 2017

Additional Information:

Edmund Rice Justice Aotearoa New Zealand was established in 2005 to provide support to people and groups interested in social justice. Our supporters and volunteers have a wide variety of backgrounds, careers and experiences and are all brought together by a passion for social justice. Our organisation works through the pillars of social justice: community, action, advocacy and relationships to highlight and seek social justice. We provide services such as:

Education and resources regarding the impact of social issues in Aotearoa New Zealand and internationally.

Promotion of restorative justice facilitation in schools and communities.

Seminars and forums open to the community to promote a greater understanding of the social issues that impact our communities and ways to address them.

Research of social issues and their impacts. Use the research for community discussions and education.

Information, news and resources on current justice issues.

Contact details

Physical Address:	3 Glencullen Drive, Bishopdale, Christchurch
Postal Address:	3 Glencullen Drive, Bishopdale, Christchurch
Phone:	027 464 3193
Email/Website:	www.erjustice.org.nz

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Service Performance

For the year ended
31 December 2017

Description of the Entity's Outcomes:

To provide up to ten post sentencing RJ conferences in New Zealand prisons. To provide support for leaders of cultural immersion programmes and experiences. To seek out and secure funding for the RJ project and programmes. To communicate awareness of justice issues through the Trust website and social media. To provide ethical encounter workshops. To extend the workshops from Auckland to Christchurch. To participate in the Edmund Rice Network National conference. To provide street immersion experiences for post school young adults. To support the Edmund Rice NZ schools street retreat programme.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2017	2016
ERJ provided 4 post sentencing RJ conferences in Christchurch prisons in 2017 (3 were held in 2016). In total, 15 prisoner lead referrals for RJ conferences were assessed in 2017 - 4 progressed to conferences, 2 did not proceed to the assessment stage, 2 resulted in letter of apologies being sent to the victims from the offender. In addition to these, 1 community victim led referral was assessed and once the prisoner has completed his prison programme in March 2018 a decision will be made.	7311	30012
The ERJ project officer applied to 5 Trusts for grants to support the RJ programme with 2 successes. In 2016, 10 grants were applied for, with no success. A major grant was obtained from the Trustees of Christian Borthers New Zealand for 2018.	2	0
ERJ continued to produce daily news items on justice issues through its Facebook group.	0	0
Six ethical encounter breakfasts were provided (3 in Christchurch and 3 in Auckland) for groups of interested people. The topics were 1. Housing 2. Euthanasia/End of Life Care 3. Bullying 4. Non-Violence. Four Ethical Encounters were held in 2017 (2 in Christchurch and 2 in Auckland).	1872	1348
There was no annual ER Network national conference held in 2017. IN 2016, ERJ participated in the conference in Oamaru providing a plenary conference speaker and 3 workshop presenters on RJ, cultural immersion and justice issues for young adults in 2016.	0	2056
ERJ provided no street immersions in 2017 but provided 2 Auckland based Street Immersion experiences for tertiary students in 2016.	0	948
ERJ sponsored a school street retreat for 24 Year 12 students from schools in the Edmund Rice tradition across New Zealand in 2017. (2016:1)	700	500

This Performance Report is to be read in conjunction with the notes to the Performance Report and Independent Auditor's Report

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Financial Performance

For the year ended
31 December 2017

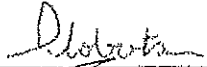
	Note	2017	2016
		\$	\$
Revenue			
Donations, Fundraising and Other Similar Revenue		9,000	-
Interest, Dividends and Other Investment Revenue		125	185
Trustees of Christian Brothers		62,627	70,000
Total Revenue		71,752	70,185
Expenses			
ACC Levies		361	69
Wages & Salaries		24,525	25,008
Restorative Justice		7,311	24,515
Ethical Encounter		1,872	1,744
Street Retreat		888	500
Accounting Administration		1,912	2,375
Audit Fees		2,208	2,041
Bank Fees		30	2
Conference/ Board Meetings		3,300	6,616
Depreciation		525	607
General Expenses		493	482
Insurance		794	794
Telephone		340	88
Travel Expenses		731	623
Total Expenses		45,290	65,464
Surplus/(Deficit) for the Year		26,462	4,721


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Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Financial Position

As at
 31 December 2017

	Note	2017	2016
		\$	\$
Assets			
Current Assets			
Bank accounts and cash	1	32,666	22,649
Grants Receivable		17,002	
Total Current Assets		49,668	22,649
Non-Current Assets			
Property, plant and equipment	2	788	1,313
Total Non-Current Assets		788	1,313
Total Assets		50,456	23,962
Liabilities			
Current Liabilities			
Creditors and accrued expenses		2,072	2,040
Unused donations and grants with conditions		4,915	4,915
Total Current Liabilities		6,987	6,955
Total Liabilities		6,987	6,955
Total Assets less Total Liabilities (Net Assets)		43,469	17,007
Accumulated Funds			
Accumulated surpluses or (deficits)		46,149	19,687
Reserves		(2,680)	(2,680)
Total Accumulated Funds		43,469	17,007





Chairperson 30/4/18 Date
 Board Member 30/4/18 Date

This Performance Report is to be read in conjunction with the notes to the Performance Report and Independent Auditor's Report

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Cash Flows

For the year ended
31 December 2017

	2017	2016
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	54,625	70,000
Interest, dividends and other investment receipts	125	185
Net GST		
Cash was applied to:		
Payments to suppliers and employees	44,733	64,818
Net Cash Flows from Operating Activities	10,017	5,367
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	-	965
Net Cash Flows from Investing and Financing Activities	-	(965)
Net Increase / (Decrease) in Cash	10,017	4,402
Opening Cash	22,649	18,247
Closing Cash	32,666	22,649
This is represented by:		
Bank Accounts and Cash	32,666	22,649

This Performance Report is to be read in conjunction with the notes to the Performance Report and Independent Auditor's Report

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Accounting Policies

For the year ended
31 December 2017

Basis of Preparation

Edmund Rice Justice Aotearoa New Zealand Trust (the "Trust") 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.

Goods and Services Tax (GST)

The Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

The Trust is registered as a charitable entity under the Charities Act 2005 and is exempt from income tax under the income tax legislation.

Bank Accounts and Cash

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

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Donations, fundraising and other similar revenue (Grant Revenue)

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been compiled with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Interest Revenue

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

Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at the date of acquisition. Depreciation is charged on a straight line basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life.

Buildings	2%
Computer Equipment	40%
Furniture and Fittings	15%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil).

Edmund Rice Justice Aotearoa New Zealand Trust
Notes to the Performance Report
For the year ended
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Note 1 : Analysis of Assets and Liabilities

Asset Item	Analysis	2017	2016
		\$	\$
Bank accounts and cash	Cheque account balance	10,110	4,218
	Savings account balance	22,556	18,431
	Total	32,666	22,649

Edmund Rice Justice Aotearoa New Zealand Trust

Notes to the Performance Report

For the year ended
31 December 2017

Note 2 : Property, Plant and Equipment

2017					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	1,313	-	-	525	788
Total	1,313	-	-	525	788

2016					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	955	965	-	607	1,313
Total	955	965	-	607	1,313

Edmund Rice Justice Aotearoa New Zealand Trust
Notes to the Performance Report
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Note 3: Accumulated Funds

2017			
Description	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	19,687	(2,680)	17,007
Surplus/(Deficit)	26,462		26,462
Closing Balance	46,149	(2,680)	43,469

2016			
Description	Accumulated Surpluses or Deficits	Reserves	Total*
Opening Balance	14,966	(2,680)	12,286
Surplus/(Deficit)	4,721		4,721
Closing Balance	19,687	(2,680)	17,007

Edmund Rice Justice Aotearoa New Zealand Trust
Notes to the Performance Report
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Note 4 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (2016 - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2016 - nil)

Disclosures

Related Party Disclosures

Catherine Harrison who is a Trustee is also an employee of Oceania Province. Oceania Province is the Trust's main provider of grant income. The grant terms and conditions between the Trust and Oceania Province are considered to be consistent with an arm's length transaction and contain no additional favourable conditions. The amount provided by Oceania Province to the Trust for the year ended 31 December 2017 is \$62,627. (2016: \$70,000).

Contingent Liabilities and Guarantees

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (2016:Nil)