

Edmund Rice Justice Aotearoa New Zealand Trust

Performance Report

For the year ended
31 December 2021

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Edmund Rice Justice Aotearoa New Zealand Trust

Entity Information

For the year ended
31 December 2021

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 relationships 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 reflects 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 one part time employee: A Restorative Justice (RJ) administrator (8 hours per week) who is based in Auckland and co-ordinates any post sentence RJ conferencing throughout New Zealand. RJ facilitators are contracted on a case by case basis by the RJ Administrator. The position of Project Officer (10 hours per week), to co-ordinate the various other projects of the Trust such as newsletters, street immersion experiences, conferences and workshops was filled during 2021 after being vacant for a time.

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 2018, we received grants from the Christchurch Council, Maurice Carter Charitable Trust and 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 2021

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 (including financial) 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. Support for new and developing social justice initiatives and projects.

Commitment to the teachings of Edmund Rice, gospel values and Catholic social teachings

Contact details

Physical Address:

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230 B CLYDE ROAD , CHRISTCHURCH

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Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Service Performance

For the year ended
31 December 2021

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. To provide financial support of the program for disadvantaged children run by Edmund Rice Camps

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2021	2020
ERJ provided 1 post sentencing RJ conferences in 2021 (1 was held in 2020). In total, 7 prisoner lead referrals for RJ conferences were assessed in 2021 - 1 progressed to conference. The other 6 referrals were declined by the victims..	\$3,692	\$4,542
ERJ were successful in receiving grant funding from the Maurice Carter Trust in 2021. In 2021 ERJ applied to 2 Trusts for grants to support the RJ programme with 1 successes.	1	2
ERJ continued to produce daily news items on justice issues through its Facebook group.	0	0
The Trust was unable due to difficulties around Covid 19 restrictions run any ethical encounter breakfasts.	\$0	\$0
The Edmund Rice Justice Trust had to cancel the annual ER Network gathering in 2021 because of Covid difficulties. Some costs were incurred before cancellation. In 2020, a proposed network gathering was also cancelled because of Covid issues.	\$155	\$0
ERJ normally sponsors a school street retreat for Year 12 students from schools in the Edmund Rice tradition across New Zealand. In 2021 and 2020 the retreat was not held because of the pandemic and other reasons.	\$0	\$0

Edmund Rice Justice Aotearoa New Zealand Trust

Statement of Financial Performance

For the year ended
31 December 2021

	Note	2021	2020
		\$	\$
Revenue			
Donations, Fundraising and Other Similar Revenue		7,500	3,500
Interest, Dividends and Other Investment Revenue		35	92
Trustees of Christian Brothers	4	37,500	20,500
Total Revenue		45,035	24,092
Expenses			
ACC Levies			
Wages & Salaries		27,944	15,806
Restorative Justice		3,692	4,532
Ethical Encounter			
Street Retreat		-	
Grant to kindred bodies		2,000	
Accounting Administration		861	1,000
Audit Fees		3,420	3,990
Conference/ Board Meetings		1,033	4,517
Depreciation		85	114
General Expenses		2,837	894
Insurance		845	811
Telephone		240	240
Travel Expenses		-	878
Total Expenses		42,957	32,782
Surplus/(Deficit) for the Year		2,078	(8,690)


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

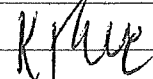
Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Financial Position

As at
31 December 2021

	Note	2021	2020
		\$	\$
Assets			
Current Assets			
Bank accounts and cash	1	54,881	56,419
Payments in Advance		375	-
Total Current Assets		55,256	56,419
Non-Current Assets			
Property, plant and equipment	2	85	170
Total Non-Current Assets		85	170
Total Assets		55,341	56,589
Liabilities			
Current Liabilities			
Creditors and accrued expenses		8,181	4,507
Unused donations and grants with conditions		2,915	9,915
Total Current Liabilities		11,096	14,422
Total Liabilities		11,096	14,422
Total Assets less Total Liabilities (Net Assets)		44,245	42,167
Accumulated Funds			
Accumulated surpluses or (deficits)		46,925	44,847
Reserves	3	(2,680)	(2,680)
Total Accumulated Funds		44,245	42,167

Approved for and on behalf of the trustees





Chairperson 22/07/22 Date
Board Member 22/07/22 Date

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Cash Flows

For the year ended
31 December 2021

	2021	2020
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	37,500	38,850
Monies received on behalf of associated entity	4,000	
Interest, dividends and other investment receipts	35	92
Cash was applied to:		
Payments to suppliers and employees	43,073	26,358
Net Cash Flows from Operating Activities	(1,538)	12,584
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	-	-
Net Cash Flows from Investing and Financing Activities	-	-
Net Increase / (Decrease) in Cash	(1,538)	12,584
Opening Cash	56,419	43,835
Closing Cash	54,881	56,419
This is represented by:		
Bank Accounts and Cash	54,881	56,419

Edmund Rice Justice Aotearoa New Zealand Trust
Statement of Accounting Policies

For the year ended
31 December 2021

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.

The Trust correctly anticipated the resulting decrease in economic activity would impact on its revenue streams and adjusted the levels of activity and cost structure to meet this reduced income.

The Trust has concluded they will be able to continue operating for at least 12 months from the date of signing these financial statements. This conclusion has been reached because the level of activity conducted and the level of expenses incurred are such that they will be recovered by the reduced revenue streams.

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 a 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 complied 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.

Computer Equipment 40%

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 (2020 - nil). All policies have been applied consistently over the year.

Edmund Rice Justice Aotearoa New Zealand Trust

Notes to the Performance Report

**For the year ended
31 December 2021**

Note 1 : Analysis of Assets and Liabilities

Asset Item	Analysis	2021	2020
		\$	\$
Bank accounts and cash	Cheque account balance	33,863	35,436
	Savings account balance	21,018	20,983
	Total	54,881	56,419

Edmund Rice Justice Aotearoa New Zealand Trust

Notes to the Performance Report

For the year ended
31 December 2021

Note 2 : Property, Plant and Equipment

	2021				
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	170	-	-	85	85
Total	170	-	-	85	85

	2020				
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	284	-	-	114	170
Total	284	-	-	114	170

Edmund Rice Justice Aotearoa New Zealand Trust

Notes to the Performance Report

For the year ended
31 December 2021

Note 3: Accumulated Funds

2021		Accumulated Surpluses or Deficits	Reserves	Total
Description				
Opening Balance	44,847	(2,680)		42,167
Surplus/(Deficit)	2,078			2,078
Closing Balance	46,925	(2,680)		44,245

2020		Accumulated Surpluses or Deficits	Reserves	Total
Description				
Opening Balance	53,537	(2,680)		50,857
Surplus/(Deficit)	(8,690)			(8,690)
Closing Balance	44,847	(2,680)		42,167

Edmund Rice Justice Aotearoa New Zealand Trust

Notes to the Performance Report

For the year ended
31 December 2021

Note 4 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (2020 - nil).

Going Concern

At the date of signing this performance report the Trustees are satisfied with the continued support of its founders and the Trust remains a going concern.

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2020 - 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 2021 is \$37,500. (2020: \$20,500.)

Subsequent Events

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.