

Manawatū Tenants' Union

Housing Today: 2022 Annual Report

Presented 12th August 2022



"He whare āhuru, he oranga tāngata, he oranga whānau."
"Comfortable housing, healthy people, healthy families."

It has been an interesting ride for me on this MTU journey. I was elected Treasurer this time last year at the AGM, which led the committee to new ways of working and dealing with financial matters. These included changing to a more practical accounting system (Xero) that was able to respond to our changing needs and supported better reporting and accountability of the financial information.

To then being invited by the chair to apply for the Coordinator position.

I come from a union-based background and my close working relationship with the team at Manawatu Tenants Union – I left the corporate world and started the role with 25 hours per week, while I was finishing out a semester of study towards Accounting at Massey University.

For the purposes of this report, I feel it worth noting that my role as the Coordinator really only reflects 2 to 3 months of the financial year that this AGM relates to. However, during this time, I have been able to put my union advocacy skills to great use not only from a union point of view but also being a people person. A typical week for me has involved being a master of all areas for everyone. Starting with client management and engagement from the time the phone first rings with our clients (the tenants) needing someone to talk to about their issues. This can advance to interpreting legal documents and the Residential Tenancy Act to help support a tenant with tribunal work. Which can be anything from writing a 14-day notice, to preparing a tribunal case. This is all done in between community organising and outreach with key stakeholders and being out in the community presenting educational programs.

It has been a pleasure to be a part of an organization that has embraced all my idiosyncrasies. And been able to get on board every changing housing journey.

As I draw on my skills and knowledge from my Accounting & Retail Management degrees, I look forward to being able to drive and implement change and strategy of our organization for the betterment of our members and tenants. So thank you to the committee for their continued support

With a special mention to Daniel, you have been a champ with your support as I take on this new role. I know sometimes my ideas can be all over the place. but you have been able to provide context and knowledge that I do not have, while keeping my ideas practical and achievable. And I know that over the next 12 months we will become the MTU Super Team.

Lastly, I would like to thank the Chair, Lawrence for his continued support and regular weekly meetings that keep me on track. I have appreciated being able to draw on his knowledge and vision for the work we do, and that my transition into this role would not have been as smooth without that. I also look forward to working with you over the next 12 months and beyond.

Manawatū Tenants' Union

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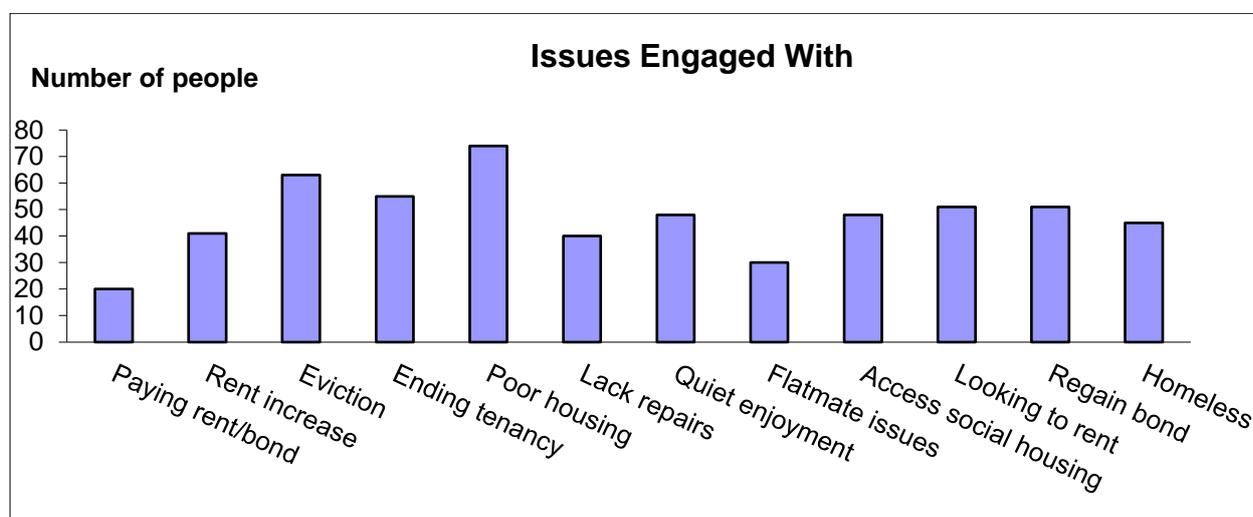
Data Report:

1st July to 30th June

Contacts: 2735 (2256 by digitally or phone, 479 office visits)

Tenants: 212 individual tenants

Issues: 384 separate issues



We had hoped that over the 2021-22 period, security of tenure would show some improvements. However, the fundamental problems of rent increases and terminations of tenancies have remained high and form a higher proportion of new cases than in pre-Covid-19 years. Market rent has continued to increase significantly in the Manawatū area, as we have seen increases from \$40 to \$200 per week. Rent increases provide another means to force tenants out of a property and unrestrained market rents have meant there is no meaningful limitation on keeping a tenant within their home.

Continued limited housing options has meant that more tenants are attempting to stay and fight to achieve warm, dry, and safe homes instead of moving on. This has resulted in substantially more Tenancy Tribunal and 14-day notices for work orders to attempt to achieve these outcomes. The cold and wet winters combined with expectations of the Healthy Homes Standards have emphasised the need for these to take place. In addition, we continue to see a high number of households that remain trapped in a cycle of homelessness, emergency, transitional housing.

Manawatū Tenants' Union

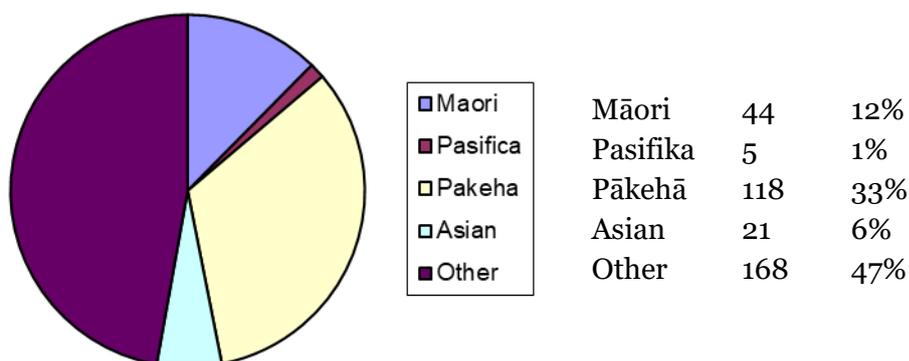
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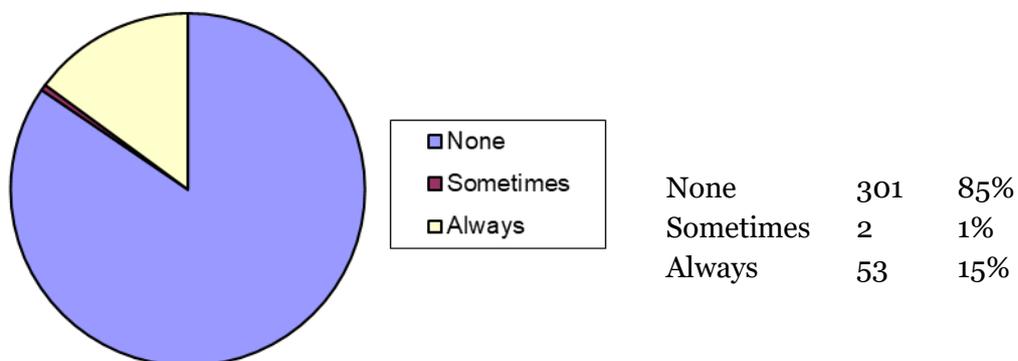
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Ethnicity



Proportions of tenants identifying with ethnic backgrounds continue to be relatively unchanged from previous years.

Children



The number of tenants with children continue to remain relatively unchanged, with a slightly higher proportion of families that live with children constantly.

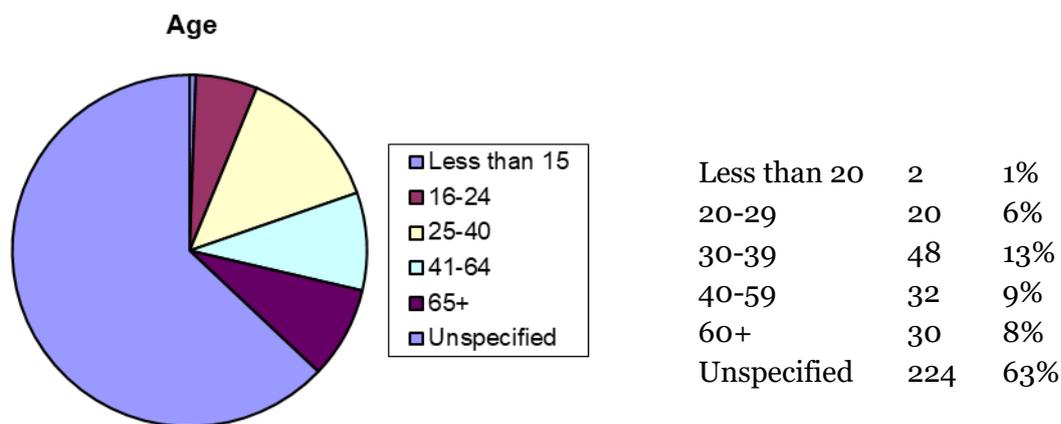
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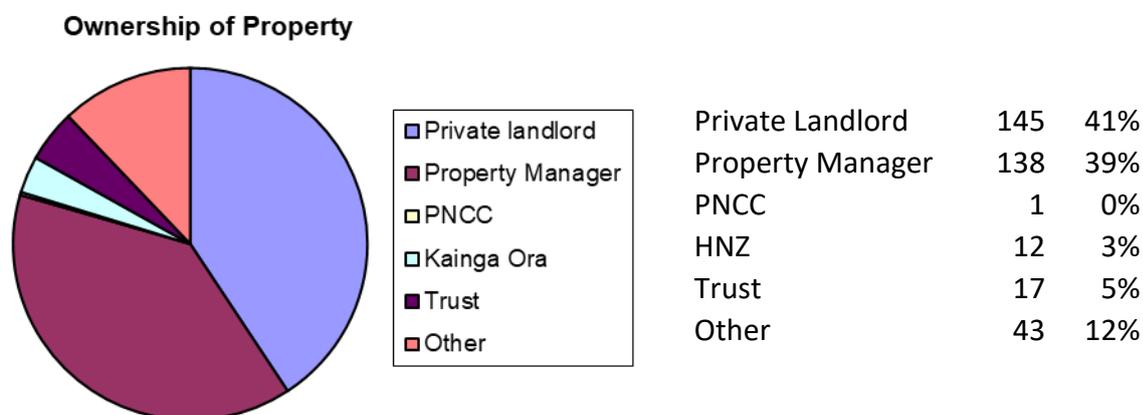
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Unfortunately, we have seen a substantial increase in the number of tenants not reporting their age, which has disrupted reliable proportions. Despite this, the number of older tenants continues to be high, with a reduced capacity to endure rent increases and terminations.



Local and Central Government housing provision is still the best option with the fewest issues presented – and those tend to have quicker solutions due to existing working relationships. Private landlords and property managers are the majority of concerns – and these are most likely to be those with lower quality housing and higher rents.

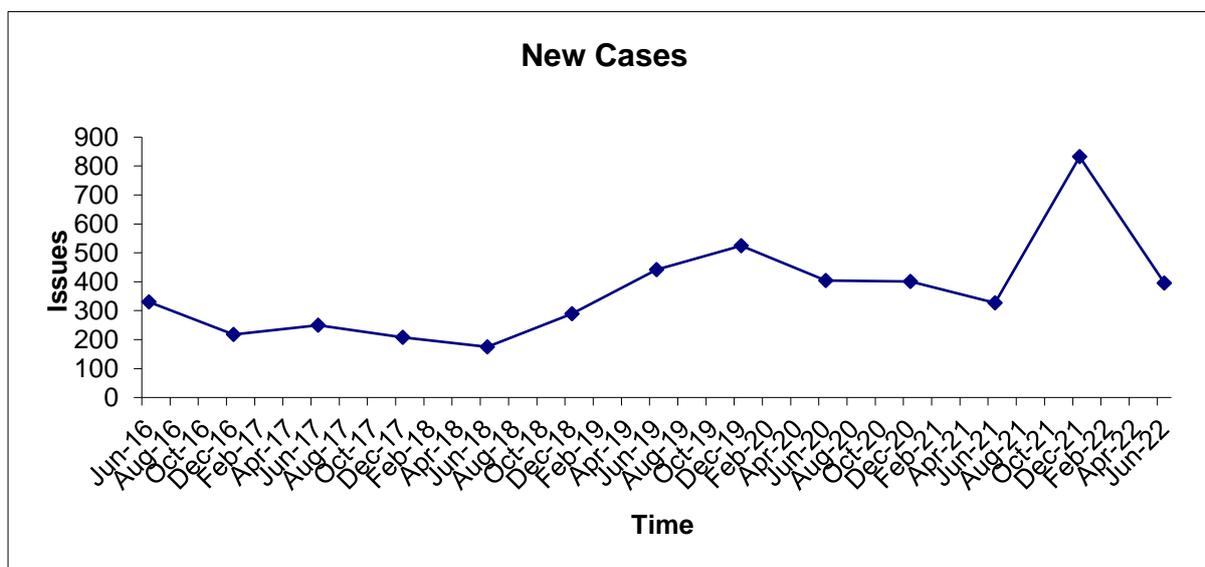
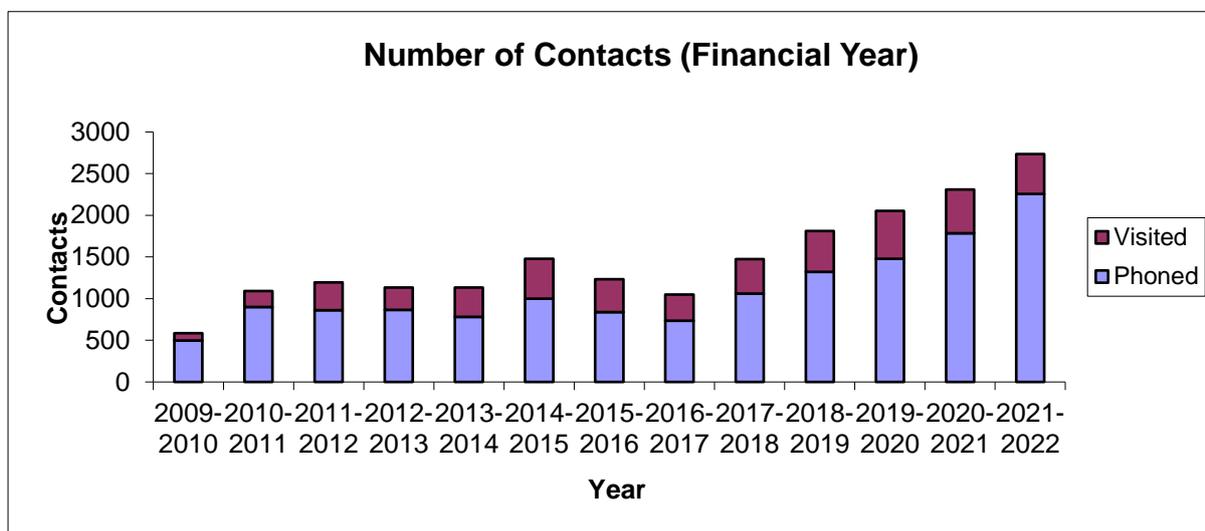
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The end of 2021 saw a large increase in the number of new cases over the winter period as colder weather and approaching deadline to meet Healthy Homes Standards highlighted shortfalls in housing quality. The onset of summer saw these return to the higher levels that have been present since 2019. We have again seen an increase in the number of tenants accessing our services since previous years.

**INDEPENDENT ASSURANCE PRACTITIONER'S
REVIEW REPORT**

To the Members of the Manawatu Tenants' Union Incorporated

We have reviewed the financial information on pages 5 to 9 within the performance report of Manawatu Tenants' Union Incorporated, which comprises the statement of resources and commitments as at 31 March 2022, the statement of receipts and payments, and notes to the performance report for the year then ended.

The Boards' Responsibility for the Financial Information in the Performance Report

The Board is responsible for the preparation of the financial information in the performance report in accordance with the Public Benefit Entity Simple Format Reporting Standard – Cash (Not-For-Profit) and for such internal control as the Board determine is necessary to enable the preparation of the financial information in the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the financial information within the performance report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Information Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial information, taken as a whole, is not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the financial information in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the financial information. Other than in our capacity as assurance practitioner, we have no relationship with, or interests in, Manawatu Tenants' Union Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial information on pages 5 to 9 within the performance report of Manawatu Tenants' Union Incorporated is not prepared, in all material respects, in accordance with the Public Benefit Entity Simple Format Reporting Standard – Cash (Not-For-Profit).

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 assurance work has been undertaken so that we might state to the Members those matters we are required to state to them in a review report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our review work, for this report, or for the conclusion we have formed.

CKS Audit

CKS Audit
18 July 2022

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31stMarch 2022

Contents

	Page
Non-Financial Information:	
Entity Information	2
Statement of Service Performance	4
Financial Information:	
Statement of Receipts and Payments	5
Statements of Resources and Commitments	6
Notes to the Performance Report	7

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

Entity Information

Legal name of entity:	Manawatū Tenants' Union Incorporated
Other name of entity (if any):	MTU
Type of entity and legal basis (if any):	Incorporated Society, Registered under the Incorporated Society Act 1908
Registration number:	307282

Entity's purpose or mission:

The Manawatū Tenants' Union aim is to:

- Protect, promote, and generally advance the rights, interests, and welfare of tenants in the Manawatū region,
- To advise, assist, and generally support tenants in their dealings and disputes with landlords and other authorities in the Manawatū,
- To make submissions to both central and local government on issues and laws affecting tenants,
- To monitor demolition of rental housing in Palmerston North and to make appropriate submissions to local bodies about increasing the rental housing in Palmerston North,

Educate the public about laws regarding tenants.

Entity structure:

Employees
Cameron Jenkins (Coordinator)
Daniel Ryland (Analyst and Administrator)

Governing Board;
Lawrence O'Halloran (Chair)
Jean Hera (Deputy Chair)
Krys Baker (Treasurer)
Kevin Reilly
Katrina Fleming (Secretary)
Kathleen Stephens
Naomi Ogg

The main sources of the entity's cash and resources:

Ministry of Social Development
Lottery Grants Board
JR McKenzie Trust
Palmerston North City Council
Ministry of Business, Innovation & Employment
Thomas George Macarthy Trust
Eastern and Central Community Trust
COGS Manawatu/Horowhenua
Palmerston North Community Services Council

The main methods used by the entity to raise funds:

Applications to philanthropic organisations and funding from local and central government authorities.

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

The entity's reliance on volunteers and donated goods or services:

MTU relies on volunteer time and expertise for its governance.

Contact details:

Physical address:	77 King Street, Palmerston North, 4410
Postal address:	77 King Street, Palmerston North, 4410
Phone/fax:	06 3577435
Email:	info@mtu.org.nz
Website:	www.mtu.org.nz

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

Statement of Service Performance

Description of the entity's outcomes:

The outcome MTU seeks is to ensure stable housing for the Manawatū:

- Provide educational seminars to schools and other institutions with a high number of renters or landlords to ensure that all engaged with housing know their rights,
- Maintain pressure on central and local government to develop and improve housing nationally and in Palmerston North through submissions and events,
- Improve the knowledge and confidence of tenants engaging with renting and the Tenancy Tribunal.
- Advocate and support tenants who have not been in a position to do so for them selves with their landlords and with the Tenancy Tribunal process.

Description and quantification (to the extent practicable) of the entity's outputs:	Actual	Budget	Actual
	This year (2022)	This year (2022)	Last year (2021)
Contacts for advice	2310	1000	2037
Contacts for support at Tenancy Tribunal	28	-	61
Homeless Supported	14	-	54
Seminars and Events	14	-	12

This performance report has been approved by the: MTU Chairperson
for and on behalf of: MTU (MANAWATU TENANTS UNION)

Date 08 July 2022 Date 08 July 2022
Signature [Signature] Signature [Signature]
Name LAWRENCE O'HANLON Name Krys Baker
Position CHAIRPERSON Position Treasurer

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

Statement of Receipts and Payments

		Actual	Actual
	Notes	2022 \$	2021 \$
Operating Receipts			
Donations, fundraising and other similar receipts	2	37,426.40	72,637.00
Receipts from providing goods or services	2	47,062.00	16,800.00
Interest, dividends and other investment income receipts	2	34.17	16.02
Other operating receipts	2	609.27	1879.54
Total Operating Receipts		85,131.84	91,332.56
Operating Payments			
Volunteer and employee related payments	3	54,048.32	35,623.68
Payments related to providing goods or services	3	14,220.20	25,410.51
Consultancy	3	0.00	0.00
Other operating payments	3	3,433.16	2,328.75
Total Operating Payments		71,701.68	63,362.94
Operating Surplus or (Deficit)		13,430.16	27,969.62
Capital Payments			
Purchase of resources		3682.00	0.00
Increase/(Decrease) in Bank Accounts and Cash		9,748.16	27,969.62
Bank accounts and cash at the beginning of the financial year		50,612.44	22,642.82
Bank Accounts and Cash at the End of the Financial Year		60,360.60	50,612.44
Represented by:			
Cheque account(s)		60,360.60	50,612.44
Total Bank Accounts and Cash at the End of the Financial Year		60,360.60	50,612.44

The Performance report should be read in conjunction with the notes, policies, and reviewer's report



Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

Statement of Resources and Commitments

Schedule of Resources

	2022 \$	2021 \$
Bank accounts and cash (from Statement of Receipts and Payments)	60,360.60	50,612.44
Fixed Assets	4,877	1195

Schedule of Commitments

	2022 \$	2021 \$
Money payable by the entity		
Description	Amount	Amount
Annual Leave	764.00	2,550.00
ACC Levies	103.53	0.00
PNCC, Blce of rent (GST amount not paid)	0.00	319.93
PNCC, Hancock Community House, Share of Insurance	0.00	248.16
PNCC, Hancock Community House, Jun&Jul Reimburse B Schmidt	0.00	63.13
Volunteer Central Membership Jul20-Jun21	0.00	50.00
LCS	0.00	86.00
CKS Audit Fees	1610.00	1380.00
Other commitments		
Description	Amount	Amount
PNCC Annual Lease	2,597.47	2,457.76
The Union has a lease at Hancock Community House with options until 2024. Rental reviewed each year. – Lease is annual adjusted for Inflation		

Schedule of Other Information

	2022 \$	2021 \$
Grants or donations with conditions attached (where conditions not fully met at balance date)	Amount	Amount
MSD (3 Months)	4200.00	4,200
MSD – Provider and Capability Fund (April-June2022)	7,565.00	
PNCC Strategic priority Grant (Fee for service) 3 Months	2,704.00	2500.00

The Performance report should be read in conjunction with the notes, policies, and reviewer's report

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

Notes to the Performance Report

Note 1: Accounting Policies

Basis of Preparation

Manawatu Tenants' Union incorporated is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)

Manawatu Tenants' Union is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Note 2: Analysis of Receipts

Receipt Item	Analysis	2022 \$	2021 \$
Grants and donations	Community Services Council	1,467.40	2,137.00
	Internal Affairs – COGS	3,000.00	2,900.00
	Catholic Social Services, Diocesan	2,000.00	0.00
	NZ Lottery Grant Board	15,000.00	15,000.00
	PNCC – Strategic priority grant (fees for service)	10,816.00	10,100.00
	Pub Charities	833.00	0.00
	General/Sundry Donation	4310.00	0.00
	JR McKenzie Trust	0.00	15,000.00
	TG Macarthy Trust, Public Trust	0.00	5,000.00
	MBIE – COVID19 Support	0.00	10,000.00
	MSD – Capability and resilience Application	0.00	7,500.00
	Eastern and Central Community Trust	0.00	5,000.00
Total		37,426.40	72,637.00

Receipt Item	Analysis	2022 \$	2021 \$
Other Operating Receipts	PNCC – HCH Room Income	609.27	1,050.52
	Sundry Donations		825.00
	IRD Tax Refund		4.02
	Total		609.27

Receipt Item	Analysis	2022 \$	2021 \$
Receipts from providing goods or services	MBIE	30,262.00	0.00
	MSD – Advice & Information	16,800.00	16,800.00
	Total		47,062.00

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

		2022	2021
Receipt Item	Analysis	\$	\$
Interest, dividends and other investment income receipts	Westpac Bank – Interest	34.17	16.02
Total		34.17	16.02

Note 3: Analysis of Payments

		2022	2021
Payment Item	Analysis	\$	\$
Volunteer and employee related payments	Wages	52,637.06	25,732.12
	Wages, PAYE	0.00	9,891.56
	Kiwisaver Employer Contributions	1323.83	0.00
	ACC Levy	87.43	0.00
Total		54,048.32	35,623.68

		2022	2021
Payment Item	Analysis	\$	\$
Payments related to providing goods or services	Catering	73.60	0.00
	Communication and Website Costs	73.54	0.00
	Consultancy	5,945.78	12,506.14
	General Expenses	1,399.71	9,626.23
	Office Expenses	435.20	0.00
	Hancock Community House Electricity	208.72	220.99
	Hancock Community House Waste Management	129.79	156.39
	Hancock Community House Insurance	260.68	0.00
	Hancock Community House Expenses/Compliance	549.27	0.00
	PNCC - Hancock Community House Rent	2,597.47	2,132.83
	Hancock Community House Room Hire	100.05	0.00
	Printing & Stationery	198.14	172.00
	Subscriptions	1767.39	51.11
	Telephone & Internet	480.86	544.82
Total		14,220.20	25,410.51

		2022	2021
Payment Item	Analysis	\$	\$
Other operating payments	Audit/Review fees	1,610.00	1,380.00
	Accounting Software/Services (Xero)	124.78	0.00
	Committee & AGM Costs	152.43	0.00
	Public Liability Insurance	948.75	948.75
	IRD Penalties & Fees	514.20	0.00
	Staff expenses (Training & Professional Development)	83.00	0.00
Total		3,433.16	2,328.75

Manawatū Tenants' Union Incorporated

Performance Report for the year ended: 31st March 2022

		2022	2021
Payment Item	Analysis	\$	\$
Capital payments	Computer & IT Equipment	3682.00	0.00
	Total	3682.00	0.00

Note 4: Other information

Depreciation on assets is calculated based on Inland Revenue rates on the Straight-line Method

While this is a noncash item and not reflected in this report, Depreciation of asset for the 2022 Financial year is \$1448.45

Note 5: Covid Impact Note

At midnight on 17th of August 2021 the New Zealand Government ordered a Level 4 Covid-19 lockdown. For the North Island below Auckland, the level 4 lockdown was for a period of two weeks, after which restrictions were gradually eased. At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the society.

Note 6: Related party transactions

There were no transactions involving related parties during the financial year. (Last Year - Nil).

Note 7: Events after the balance date

There have been no post balance data events that would materially affect the financial statement. (Last Year - Nil)

Note 8: Comparative Figures

Comparative figures have been reclassified to align with 2022 reporting.

