



Centre for  
Pacific Languages

# Performance Report

YEAR ENDING 30 JUNE 2022

YEAR ENDING 30 JUNE 2021

YEAR ENDING 30 JUNE 2020



# Contents

<b>Statement of Responsibility</b>	<b>5</b>
<b>Chairperson's Report</b>	<b>6</b>
<b>Chief Executive's Report</b>	<b>10</b>
<b>Academic Report</b>	<b>12</b>
<b>Our Brand</b>	<b>20</b>
<b>Key Highlights</b>	<b>22</b>
<b>Performance Report for the Year 2020</b>	<b>26</b>
<b>Performance Report for the Year 2021</b>	<b>44</b>
<b>Performance Report for the Year 2022</b>	<b>62</b>







# Statement of Responsibility

## WE CERTIFY THAT

---

- 1** We have been responsible for the preparation of these financial statements and the judgment used therein;
- 2** We have been responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the financial reporting; and
- 3** We are of the opinion that these financial statements fairly reflect the financial position and operations of the trust for the year ended 30 June 2020, 30 June 2021 and 30 June 2022.

The registered legal name of the trust is Pasifika Education Centre and the trust is referred to by this name throughout the financial statements section of this report (pages 22 to 37 inclusive).

**RON VIVIANI**  
CHAIRPERSON

**ELI TAGI**  
BOARD PERSON

# CHAIRPERSON'S REPORT

Mr Ron Viviani

## Tēnā koutou, Fakaalofa Lahi Atu and warm greetings in all the sacred languages of the Pacific.

---

**It is has been an incredible journey over the past two and a half years and so much has happened since our last annual report. In reflection, it has been a journey with many trials and tribulations but the human spirit is resilient and endures all.**

I begin this lauga by paying tribute to the late Le Mamea Taulapapa Sefulu Isaia Ioane QSO, a visionary leader that laid the first foundation stone where we stand upon this day. His passing has left behind a legacy that continues to be transformative and impactful in the everyday lives of our people and future generations.

January 2020 started with the relocation to our new home in Manukau after ending our joint venture with the Manukau Institute of Technology (MIT). It is indeed a blessing to have a place where we can call our own and to be located in the heart of the biggest Pasifika city in the world makes it even more special and mafana. I am grateful to MIT for the special relationship we have shared and the support they have provided in our time as part of a very important joint venture arrangement.

In February 2020, Covid hit our shores and as we all know very well, the world forever changed. The words lockdown, social distancing and face masks are now such a common part of our daily conversations. In response to these life changing events, we pivoted to providing our core services using newly developed online platforms such as

Moodle and ZOOM and we even developed our own CPL Student learning portal, PolyeLearning. All our Pasifika language courses, a central component of our strategic objective to revitalise Pasifika languages are now taught online using video meeting technology, except our flagship Samoan Oratory course which continues to be taught face to face onsite. The ZOOM video conferencing software is a tool that has a far wider reach and we now proudly offer seven Pasifika language courses online. We will continue to extend our suite of language programmes and seek to add depth to our current courses.

This journey has also included working alongside community leaders in taking Pacific language programmes back into the community and supporting the work that they are currently doing. We also believe that language is a collective responsibility. In that regard – we are moving to form partnerships and collaborating with Pasifika communities up and down the motu to deliver and support Pasifika language programme delivery locally. We have successfully completed our first trial of this work with a Church group in Mangere, Auckland. This has created a face-to-face platform that we will build and extend over the coming years.

In line with this strategic focus and in response to the Covid pandemic, our translation services over this period has played an instrumental part in the efforts to communicate its Covid health messages to





**“We are indeed fortunate to have our own language champions and a team of trustees with a deep sense of purpose and a real sense of love for Pacific languages.”**

the wider community. We are grateful to our Pasifika community of translators who have supported us in this work. In addition to this, we were able to complete a major piece of translation work for an international client – we translated their website (124,000 words) into five Pacific languages!

A massive feat achieved across three months. This is an exciting development as we seek to pursue more future opportunities in this area.

Another component of our revitalising Pasifika language strategic objective, is the delivery of the Koloa cultural competency workshops. Throughout this period, we have not only strengthened the main elements of this programme but significant progress has been made in its delivery to key government agencies and corporate clients. We continue to promote this widely and aim to solidify our position as the main provider for such workshops at a national level.



**BOARD MEMBERS**

## STRATEGIC FOCUS

Our strategic focus to advocate for sustainable language revitalisation continues as we participate in various community forums. Our involvement in the MPP Fono Faufautua forum and engagement in the Pacific Language Strategy consultation process has been rewarding. We fully support the work undertaken by the Ministry for Pacific Peoples (MPP) Language Unit and offer our congratulations on completing and formally launching the Pacific Language Strategy. An historic moment in our journey as Pasifika peoples in Aotearoa. This strategy offers a coherent pathway forward for all our Pacific Languages. It is a collective call to action, one where we all have a part to play. Pacific languages are crucial to a thriving Aotearoa for everyone.

We acknowledge the Minister for Pacific Peoples, the Honourable Min Aupito Sua William Sio, and the Ministry for Pacific Peoples in their commitment and ongoing support of the Centre for Pacific Languages. We look forward and will continue to advocate for the establishment of a Pacific Language Commission as we seek to further embed the key objectives of the Pacific Language Strategy.

In line with this notion of a thriving Aotearoa, we are encouraged as we end this two and a half year

period with an organisation that is more resilient and more prepared to face the challenges of a post Covid world. Our strategic objective to build a strong and financially sustainable organisation remains a priority.

We have managed over this period to deliver on our main obligations to our cornerstone funder, the Ministry of Pacific Peoples. The multi-year contract we currently have in place has given certainty and the opportunity for us to extend our service offering as we seek to diversify our funding base.

As we come to the end of this annual period, we took another historic step forward with the formal launch of the new name for our vaka to the 'Centre for Pacific Languages'. It is a name that has acknowledged our 40 years of history and the strategic focus that we have for next stage of our journey. It is a focus on Pacific languages and the integration of technological innovations as we seek to use digital platforms to deliver our language courses.

We look forward to the delivery and the roll out of our Introduction Level Language APP in seven Pacific languages – an innovation project that Kiwa Digital is completing for us.



**"I am always reminded by the words of our trustee Dr Rae Si'ilata, that the task that we have set ourselves is one of great significance and one of great responsibility."**

Although we are excited with the future ahead, the Centre for Pacific Languages acknowledges the challenges that we face. The most sobering fact is that we all know that all our Pacific languages in Aotearoa New Zealand is in decline. Some more endangered than others but all in decline. However, as the Centre for all Pacific Languages we are acutely aware that we are on the frontlines to reverse this trend – we do see a real sense of hope and optimism.

We see a generation of Pacific children searching deeply for identity and connection. We have seen that effective connection and engagement with our Pacific communities in a post Covid world can be more effective in our own Pacific languages.

In ending this lauga, I am deeply grateful for the work of our current trustees for their huge passion, dedication, commitment and valuable contributions made to the Centre for Pacific Languages.

I acknowledge the support and the work of the outgoing trustees during this challenging term and welcome on board our incoming trustees.

We are indeed fortunate to have our own language champions and a team of governors with a deep sense of purpose and a real sense of love for Pacific languages.

#### **Outgoing:**

Sala Dr Fa'asaulala Tagoilelagi-Leota  
Ms Aiolutepotea Sina Aiolutepotea-Aiono  
Dr Salainaoloa Wilson-Uili

#### **Incoming:**

Dr Linitā Manu'atu  
Analise Robertson  
Mr Tauopepe Abba Fidow

#### **Remaining:**

Mr Ron Viviani, Chair  
Mr Iani Nemani, Chair, HR Sub-Committee  
Dr Rae Si'ilata, Chair, Academic Sub-Committee  
Mr Eli Tagi, Chair, Finance, Audit and Risk Sub-Committee  
Dr Jean Mitaera, Academic Sub-Committee

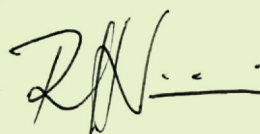
We also acknowledge the incredible mahi and dedication of our CEO over this very challenging and difficult term.

Fakaauae Lahi to our CEO, Tuiloma Gayle Lafaiali'i and her team, including our language tutors and contractors who have contributed to the work of the Centre for Pacific Languages over the last two and a half years.

We are grateful to our learners, funders and all stakeholders. We also acknowledge the community organisations and individuals who support us and our work.

I am always reminded by the words of our trustee Dr Rae Si'ilata, that the task that we have set ourselves is one of great significance and one of great responsibility. A task that requires collective action and a shared sense of purpose. We all have a role to play.

**Kia Fakaalofa mai Atua – Kia Monina**



**RON VIVIANI**

CHAIR OF CENTRE FOR PACIFIC LANGUAGES

# CHIEF EXECUTIVE'S REPORT

Tuiloma Gayle Lafaiali'i

Talofa lava, Malo e lelei,  
Kia orana koutou katoatoa,  
Fakaalofa lahi atu kia mutolu oti,  
Malo ni, Ni sa bula vinaka,  
Noa'ia, Fakatalofa, Kam na mauri,  
Tena kotou, tena kotou,  
tena kotou katoa

---

**We are pleased to report on our performance for the past 2 and a half years.**

We have had a number of challenges throughout this period, none more significant than the impact of ongoing COVID lockdowns, which has caused a number of significant delays with our suppliers and business partners.

However, despite these challenge we have continued to move forward, and have continued to achieve against our contractual outputs as well as new innovation projects.

We now bring you our three annual performance reports, and also take the opportunity to share with you key highlights for the period.

Please read each of the Performance Reports, which focus on summarising our achievements for the period. From our photo gallery, you'll also get a sense of the range of activities we've been involved

with: from our Free Pacific language courses with approximately 2000 students enrolled per year, to the development of new digital resources such as stop motion learning materials and Kahoots! Quizzes.

We're also really excited for the development of our first language APP which we will launch in early 2023.

Of major significance, over the last 2 and a half years we have secured new funding from the Ministry for Pacific Peoples, relocated our offices from Otara to Manukau, employed more staff and rebranded! And the biggest impactful change has been offering national access to our free Pasifika language short courses via online delivery.

We have focused on extending our professional translation services both here in Aotearoa and internationally, and delivering more of our bespoke Pacific cultural competency workshops to corporate





TUILOMA GAYLE LAFALIALI'I

New Zealand. And finally, we continue to advocate for the revitalisation and maintenance of Pacific languages here in Aotearoa, with a focus on strengthening language, culture and identity for our young Pacific people here in Aotearoa.

In February this year we rebranded, and are extremely proud of our new name Centre for Pacific Languages and our stunning new logo, which represents 9 Pacific languages (gagana Samoa, lea faka-Tonga, te reo Māori Kūki 'Āirani, vagahau Niue, Gagana Tokelau, Faeag Rotuam, vosa Vakaviti, te gana Tuvalu and Te taetae ni Kiribati. In the logo, we also purposely included a symbol of a Māori stylised fern, to represent our Pacific connections with tangata whenua here in Aotearoa NZ.

If you'd like to support the work of CPL, please go to our website or Facebook page, and purchase a CPL t-shirt to own a piece of Pacific language history here in Aotearoa NZ.

Finally, a huge fa'amalo ma le fa'afetai tele lava to our Board, our office team Crystal, Meritiana, Alex and Alfie and our wonderful teaching team, translators and cultural competency workshop facilitators. We couldn't do this work without you. Fa'afetai, fa'afetai, fa'afetai tele lava.

**Soifua ma ia manuia.**

**TUILOMA GAYLE LAFALIALI'I**  
CHIEF EXECUTIVE OFFICER

## ACADEMIC REPORT

Meritiana Spandow



MERITIANA SPANDOW



Tālofa lava, Mālō e lelei,  
Mālō ni, Fakaalofa lahi atu,  
Kia orana, Bula Vinaka,  
Noa'ia, Kam na mauri,  
Tena koutou katoa.



DR RAE SIILATA

**It's been a privilege and pleasure to work at the Centre for Pacific Languages (CPL) as the Academic Programmes & Team Lead. Together with the CEO Tuiloma Gayle Lafaiali'i, and Registrar/Student Support Alex Tychinskii, we are the Academic Team.**

Overall, 2020–2022 have been positive years for the Academic Team despite the recent pandemic. Since the 2019 Performance Report, delivery of CPL's Pacific Language courses has continued with notable increases in student numbers, student completions, student participation and student retention and progressions.


This has been due to ongoing course development, including the establishment of new gagana Tokelau courses, higher level reo Māori Kūki 'Āirani and vagahau Niue courses. We have also implemented new systems (following our departure from the Joint Venture with MIT who maintained the student management database) for our own collection of data which has strengthened our capacity to report to key stakeholders such as the Ministry for Pacific Peoples (MPP) and the New Zealand Qualifications Authority (NZQA) on not just student numbers, but valuable insights about how our learners are engaging with language courses, for what purposes and in what capacity.

The Academic Team oversees NZQA compliance, moderates' courses for quality of service, coordinates the delivery of courses, and provides on-going training and support for tutors and students.

With MPP funding, CPL continues to offer Pacific language and culture courses to the community, free of cost to students. These courses are NZQA Approved Training Schemes – short courses of 30 hours in total made up of 20 hours tutoring and 10 hours of self-directed learning.

Delivered over 3 terms per annum, the mode of delivery is predominantly via ZOOM offered as evening classes over 10 weeks. During level 3 and 4 lockdowns, courses were delivered 100% online. This new online delivery has enabled opportunities for all New Zealanders to enrol, extending our service beyond the borders of Auckland. Due to the practical nature of Samoan Oratory, the preferred nature of delivery for the Samoan Oratory course is face-to-face at our Auckland site, and we were pleased to bring this course back on site once the Covid restrictions were removed.

Initial plans to deliver courses online were accelerated in 2020 due to Covid 19, forcing CPL to urgently shift all its NZQA approved courses online via ZOOM. Like many businesses, this provided its own set of challenges and new learning to cope with the unexpected changes such as resourcing and training of teaching staff to continue their work in an online environment. Despite the challenges, CPL continued to deliver quality courses as indicated by high student ratings through end of course student satisfaction and evaluation data. CPL is proud of the work that took place during the pandemic lockdowns and of the teaching staff for their commitment and willingness to adapt quickly during an uncertain period.



“I enjoyed the whole aspect of learning. I didn’t really know any Tongan before and after every lesson I was always keen to share the new things I learnt with my family and practice what I learnt.”

“I enjoyed kick starting my journey to discovering who I am. I have learnt so much and carry so much pride for completing this course for myself and those before me.”

**STUDENT QUOTES PROVIDE A SMALL SNIPPET OF THE IMPACT CPL COURSES AND TEACHING HAS**

In January 2021, two new appointed roles were added to the Academic Team, myself as the Academic Programmes & Team Lead and Alex Tychinskii as the Administrator/Student Support.

At the start of 2022, Alex’s title received a name change to better reflect his role and ongoing work to that of ‘Registrar/Student Support’.

In 2021, internal moderation of courses was conducted, leading to further development or re-development of some courses with the support of our dedicated tutors and course developers.

These developments were extended to further enhance the online Student Portal ‘PolyeLearning’ (a Moodle powered online learner content platform) and student engagement with the tool.

Internal review of processes, modifications and changes to internal systems to improve the student’s


overall experience remain as ongoing best practice. As a result, enrolment numbers have increased from approximately 1,500 in 2020 to 2,000 students in 2021 and 2022.

2021 also saw the pilot and ongoing implementation of a new student management database (Selma) to enable collection and collation of valuable data for CPL and its stakeholders.

The development of the Everyday Conversation in Vosa Vakaviti (Fijian language) was added to our service, ready for delivery in Term 2, 2021.

In late 2021 to early 2022, we began the development of the Maintaining Vagahau Niue course along with the Introduction to Gagana Tokelau (Tokelaun language) Identity & Culture course which were piloted in Term 1 2022.





“Engaging/meeting with others in the group who help make it a pleasant and safe experience to make mistakes – also how Iutana encouraged us to speak in Tokelau in front of the class helped and his positive support to make mistakes and correcting us.”

“Samoan oratory is a social experience, face to face is ideal, a wealth of knowledge following from tutor and us students.”

The inclusion of gagana Tokelau means CPL now offers seven (7) Pacific language courses (gagana Samoa, Lea faka-Tonga, Vagahau Niue, Reo Māori Kūki 'Āirani, Vosa Vakaviti, Fāeag Rotuam and gagana Tokelau) at introductory level.

Throughout 2021–2022, a number of new innovations to create engaging online learning materials were developed. Collaboration with creative Pacific artist Elisabeth Kumaran (the first recipient of the Tautai Pacific Arts Trust 'Fale-ship Home Residency' programme, championing Pacific creativity) to create two sets of Stop Motion language resource videos in seven Pacific languages, was created for use in the Introductory level courses.

Further innovation work with Kiwa Digital to present course content in digitally engaging ways for

learners is in progress, with the delivery of the CPL Introduction level APP by 30 June 2023.

Courses at Introductory level remain the most consistently popular option, followed by Everyday Conversation level. There is also consistent demand for the Fa'amatai Bilingual and Samoan Oratory courses indicating a high number of Pacific peoples within Aotearoa wanting to connect with their Pacific language and culture.

The Maintaining Pacific Language & Culture courses, however, are less in demand due to the target audience (those who can already understand and speak the language but wish to maintain it or build their confidence).

Demand for specific Pacific languages also correlates with the size of those Pacific populations within Aotearoa New Zealand.

>>  
**INSTRUMENTAL  
ADVANTAGE**

>>  
**MORE JOB  
OPPORTUNITIES**

>>  
**HIGH VALUE  
FOR PEOPLE'S ABILITY  
TO MOVE FLUIDLY**

>>  
**IMPORTANT FOR  
ALL NEW ZEALANDERS**



Courses offered each term is dependent on tutor availability and enrolment numbers/student demand.

Table 1 below outlines courses delivered from 2020–2022 with the number of student enrolments. Where student numbers are higher per course and term indicates more than one cohort of that particular course offered.

Course		2020			2021			2022 (to 30 June)	
		Term 1	Term 2	Term 3	Term 1	Term 2	Term 3	Term 1	Term 2
<b>Introduction to a Pacific Language, Identity &amp; Culture</b>	Fāeag Rotuām	11	16	11	35	12	7	11	13
	Gagana Samoa	32	121	185	134	126	83	72	75
	Gagana Tokelau							37	38
	Lea Faka-Tonga	22	25	53	62	28	75	70	71
	Reo Māori Kūki 'Airani		37	67	67	75	87	62	71
	Vagahau Niue	27	60	83	83	26	77	69	60
	Vosa vaka-Viti		15	25	29		35	32	
<b>Everyday Conversation in a Pacific Language</b>	Fāeag Rotuām				26	4		4	0
	Gagana Samoa		28	56	32	42	40	36	33
	Lea Faka-Tonga		14	27	27	13	23	18	16
	Reo Māori Kūki 'Airani	12	25	36	28	36	36	33	33
	Vagahau Niue	34	37	73	25	17	25	32	26
	Vosa vaka-Viti					17			26
<b>Maintaining a Pacific Language &amp; Culture</b>	Gagana Samoa			34	22		35	31	34
	Lea Faka-Tonga			10		6	21	16	12
	Reo Māori Kūki 'Airani			23	23	17	34	23	31
	Vagahau Niue							20	
<b>Fa'amatai Bilingual</b>		33	78	66	109	70	111	70	57
<b>Samoaan Oratory</b>		27	28	41	46	38	38	39	52
<b>Total number of enrolled students</b>		<b>198</b>	<b>484</b>	<b>790</b>	<b>748</b>	<b>527</b>	<b>727</b>	<b>675</b>	<b>648</b>
		<b>1,472</b>			<b>2,002</b>			<b>1,323</b>	

TABLE 1 COURSES OFFERED/STUDENT NUMBERS 2020–2022

Course	2020	2021	2022
<b>Samoan Oratory</b>	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata
<b>Fa'amatai Bilingual</b>	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata Leuga Ata Sofara Sa'uila Sonny Natanielu	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata Leuga Ata Sofara Sa'uila Sonny Natanielu	Tauanu'u Seali'imalietoa Perenise Tapu Sitagata Leuga Ata Sofara Sa'uila Sonny Natanielu
<b>Maintaining Gagana Samoa &amp; Culture</b>	Malaesilia Santa-Iulia Ioane	Malaesilia Santa-Iulia Ioane Christine Anesone	Christine Anesone Tapaau Auvaa
<b>Everyday conversation in Gagana Samoa</b>	Malaesilia Santa-Iulia Ioane Alofa Lale	Malaesilia Santa-Iulia Ioane Christine Anesone Seumanutafa Daniel Lafaiali'i	Seumanutafa Daniel Lafaiali'i
<b>Introduction to Gagana Samoa, Identity &amp; Culture</b>	Seumanutafa Daniel Lafaiali'i Fepulea'i Helen Tupai Pule Mason Satuala Alofa Lale	Seumanutafa Daniel Lafaiali'i Alofa Lale	Seumanutafa Daniel Lafaiali'i Alofa Lale Jennifer Charlie
<b>Maintaining Lea Faka-Tonga &amp; Culture</b>	Mele Lolohea	Mele Lolohea	Mele Lolohea
<b>Everyday Conversation in Lea Faka-Tonga</b>	Mele Lolohea	Mele Lolohea Alioth Helu	Alioth Helu
<b>Introduction to Lea Faka-Tonga, Identity &amp; Culture</b>	Alioth Helu Seini Taufu	Alioth Helu Natasha Talakai	Alioth Helu Natasha Talakai
<b>Maintaining Vagahau Niue &amp; Culture</b>			Lolokini Pavihi
<b>Everyday Conversation in Vagahau Niue</b>	Lolokini Lynn Pavihi Meleua Ikiua	Lolokini Lynn Pavihi Meleua Ikiua	Meleua Ikiua Lolokini Lynn Pavihi
<b>Introduction to Vagahau Niue, Identity &amp; Culture</b>	Lolokini Lynn Pavihi Inangaro Vaka'afi	Lolokini Lynn Pavihi Inangaro Vaka'afi Meleua Ikiua	Inangaro Vaka'afi Meleua Ikiua
<b>Maintaining Reo Māori Kūki 'Āirani &amp; Culture</b>	Mareta Tere	Mareta Tere	Mareta Tere
<b>Everyday Conversation in Reo Māori Kūki 'Āirani</b>	Mareta Tere	Mareta Tere	Linda Zoll
<b>Introduction to Reo Māori Kūki 'Āirani, Identity &amp; Culture</b>	Linda Zoll	Linda Zoll	Linda Zol Mareta Tere
<b>Everyday Conversation in Vosa Vakaviti</b>		Amelia Yalani Tokalauvere	Amelia Yalani Tokalauvere
<b>Introduction to Vosa Vakaviti, Identity &amp; Culture</b>	Amelia Yalani Tokalauvere	Amelia Yalani Tokalauvere	Amelia Yalani Tokalauvere Alfie Prasad
<b>Everyday Conversation in Fāeag Rotuam</b>		Fesaitu Solomone	Fesaitu Solomone
<b>Introduction to Fāeag Rotuam, Identity &amp; Culture</b>	Fesaitu Solomone	Fesaitu Solomone	Fesaitu Solomone
<b>Introduction to Gagana Tokelau, Identity &amp; Culture</b>			Rev Iutana Pue Sulata Afoai-Amiatu
<b>Total number of tutors</b>	<b>18</b>	<b>17</b>	<b>21</b>

TABLE 2 OUR TEACHING STAFF AND CORRESPONDING COURSES FROM 2020–2022





ACADEMIC TEAM VIDEO DR RAE SIILATA

The number of teaching staff has remained relatively stable with student satisfaction results remaining very high. Within the Academic programmes, CPL teaching staff are our most valued asset, bringing with them a wealth of language and cultural expertise and teaching as well as IT skills.

Due to the nature of our short evening courses, securing part-time teaching staff continues to be an ongoing challenge, as all are full-time employees elsewhere and respected leaders within their communities who have ongoing competing priorities.

I along with the CPL and the academic team, extend a sincere thank you and acknowledgement to all teaching staff over the 1 January 2020–30 June 2022 period, without whom this work could not have taken place. We value your expertise, time, ongoing commitment and drive dedicated to ensuring Pacific languages and culture thrives.

A special thanks the team (Tuiloma Gayle and Alex), and the office staff (Crystal and Alfie) of whom I have the pleasure and blessing of working besides.

Their ongoing support, contribution and hard work behind the scenes is appreciated beyond words.

Finally, a big thank you to all the students (past and present) who enable us to do what we do. It's always a privilege to be able to sit in some classes and hear their stories and reasons for joining their classes. All the best in your learning journey moving forwards.

**Fa'afetai tele lava, Mālō 'aupito, Meitaki ma'ata,  
Fakaaue lahi mahaki, Fakafetai lahi lele,  
Faiākse'ea 'e garuet, Vinaka vaka levu.**

**MERITIANA SPANDOW**  
ACADEMIC PROGRAMMES & TEAM LEAD





# Our Brand







## OUR STORY

Language and culture go hand in hand. Without one, you lose the other. Which is why revitalising the many languages of the Pacific is so vitally important. It's about preserving culture.

At the Centre for Pacific Languages we do this by providing free language courses for our many Pacific communities, cultural competency workshops for corporations and businesses, and translation services for clients here in New Zealand and right around the world.

The cultures and languages we're working so hard to nurture are all represented in our logo. Ten individual Pacific cultures coming together as one. From Tonga and Samoa migrating around the Pacific Island's right around to Aotearoa, each has its own distinctive design or pattern, drawn from the traditional tattoos and tapa cloth art of these proud Pacific island nations.

We have a strong sense of responsibility and a driving determination to help restore feelings of belonging and identity. We are navigators, or tautai, guiding people to discover their past, their present and their future through language and culture.

## OUR VALUES

- >> The relational space | Reciprocal relationships
- >> Guardianship | Stewardship | Care for  
Look after | Maintain
- >> Belonging | Inclusion
- >> Self-determination | Strong in identity
- >> Love
- >> Respect
- >> Leadership | Our role as navigators
- >> Service
- >> Family | Communalism | Collective responsibility
- >> Spirituality

## TONE OF VOICE

Our aim is to be absolutely consistent in the way we represent Centre for Pacific Languages — this isn't just about the visual elements of the brand — how we speak on behalf of Centre for Pacific Languages is equally important. If writing copy, a speech or responding to a customer question, there are four key principles that establish our tone of voice.

**Respectful**

**Positive**

**Knowledgeable**

**Considered**



















# Performance Report 2020

Pasifika Education Centre  
For the 6 months ended 30 June 2020

Prepared by Cloud 9 Accountants Limited



# Contents

28	Entity Information
29	Approval of Financial Report
30	Statement of Service Performance
32	Statement of Financial Performance
33	Statement of Financial Position
34	Statement of Cash Flows
35	Statement of Accounting Policies
37	Notes to the Performance Report

# Entity Information

## Pasifika Education Centre For the 6 months ended 30 June 2020

### Legal Name of Entity

Pasifika Education Centre (Name changed from 24 Feb 2022 to Centre for Pacific Languages )

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC36021

### Entity's Purpose or Mission

Pasifika Education Centre is a recognised Pacific centre of excellence for Pacific language revitalisation, cultural knowledge and advocacy across Aotearoa and throughout the Pacific region.

### Entity Structure

The Pasifika Education Centre is a registered charity and charitable Trust.

### Main Sources of Entity's Cash and Resources

Contracts, grants and fee for services

### Main Methods Used by Entity to Raise Funds

Contracts, grants and fee for services

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

Minimal

### Physical Address

Leyton Way

Westfield Manukau City

Level 3 Entrance

Manukau

Auckland 2104

### Postal Address

PO Box 76520, Manukau, Auckland 2241, New Zealand

# Approval of Financial Report

## Pasifika Education Centre

### For the 6 months ended 30 June 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Pasifika Education Centre for the 6 months period ended 30 June 2020.

APPROVED



Chairperson

Name: .... Mr Ron Viviani .....

Date May 12, 2022



Chair of PEC Finance, Audit and Risk Subcommittee

Name: .... Mr Eli Tagi .....

Date May 12, 2022



# Statement of Service Performance

## Pasifika Education Centre

For the 6 months ended 30 June 2020

### Description of Entity's Outcomes

At the end of 2019, PEC voluntarily ended their funding agreement with the Tertiary Education Commission, which was administered through a joint venture with the Manukau Institute of Technology.

Moving into 2020, PEC were pleased to begin a new funding agreement with the Ministry for Pacific Peoples to initially develop an online platform to increase access to our FREE Pasifika language and culture courses. As such, there were not specific targets for student numbers, and so we report below on actual numbers. We also note that the PEC Board Trustees agreed to adjust our financial year end, to better align with our Government Funder's financial year end, and streamline our annual budget process. Additionally, 2020 saw the world impacted by the COVID-19 virus, and this meant that PEC only offered one term during the period 1 Jan - 30 June 2020.

Because of the significant change in the nature of our funding, a comparison to the year prior (2019) is not possible.

Additionally, 2020 PEC courses were significantly affected by the impact of COVID-19, and the national lockdown from 23 March, which caused delays to our Term delivery, and we ended up only offering one 10-wk course during this period, via online delivery

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>Description and Quantification of the Entity's Outputs</b>		
Total students enrolled	210	1,145
Those who completed Term 1 ONLINE courses	130	-
TEC target number of students	-	1,200
Percentage increase (decrease) on target %	-	95
Percentage increase (decrease) on previous year %	-	76
	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019

### 1. Gender participation rate

Male	76	498
Male enrolment %	36	43
Female	133	647
Female enrolment %	64	57

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
--	-----------------------------	-------------------------------------

### 2. Ethnic student participation (In %)

Australian	1	1
British/Irish	-	2
Cambodian / Chinese / Vietnamese	-	-
Chinese	1	-
Cook Islands Maori	5	12
Fijian	2	1
Indian	1	-
Indian Samoan	-	-
New Zealand European	11	-
New Zealand Māori	12	-

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
New Zealand Asian	1	-
Maori	-	8
Niuean	20	10
Other	2	3
Polish	-	-
Pakeha	-	15
Samoan	38	42
Tongan	6	6
<b>Total Ethnic student participation (In %)</b>	<b>100</b>	<b>100</b>

### 3. Description and Quantification of the Entity's Outputs

New investment was received from the Ministry for Pacific Peoples from 1 January to 30 June 2020. MPP funded PEC develop a transition plan to assist PEC to transition to an MPP funded organisation. This included:

- \* securing new office premises in South Auckland
- \* developing an online platform for all PEC digital resources
- \* PEC free community language courses to be made available online by 30 June 2020
- \* PEC to run a communications campaign to invite learners to enrol into our newly developed online courses

### 4. Additional Output Measures

PEC spent the period preparing for self-management, which had previously been determined through the Joint Venture arrangement with MIT.

# Statement of Financial Performance

## Pasifika Education Centre

For the 6 months ended 30 June 2020

	NOTES	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	91,789	95,000
Revenue from providing goods or services	1	480,454	891,396
Interest, dividends and other investment revenue	1	1	3
Other revenue	1	900	10,200
<b>Total Revenue</b>		<b>573,144</b>	<b>996,599</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	210,642	478,985
Costs related to providing goods or service	2	97,994	238,842
Grants and donations made	2	-	674
Other expenses	2	93,609	140,230
<b>Total Expenses</b>		<b>402,245</b>	<b>858,729</b>
<b>Surplus/(Deficit) for the Year</b>		<b>170,899</b>	<b>137,870</b>

The above statement of financial performance should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.



# Statement of Financial Position

## Pasifika Education Centre As at 30 June 2020

	NOTES	30 JUN 2020	31 DEC 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	299,407	73,861
Debtors and prepayments	3	203,505	352,340
<b>Total Current Assets</b>		<b>502,913</b>	<b>426,202</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	41,299	16,377
<b>Total Non-Current Assets</b>		<b>41,299</b>	<b>16,377</b>
<b>Total Assets</b>		<b>544,211</b>	<b>442,578</b>
<b>Liabilities</b>			
Creditors and accrued expenses	4	67,101	170,225
Other Current Liabilities	4	59,826	25,968
<b>Total Liabilities</b>		<b>126,927</b>	<b>196,193</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>417,285</b>	<b>246,385</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	280,051	280,050
Current year earnings		137,234	(33,665)
<b>Total Accumulated Funds</b>		<b>417,285</b>	<b>246,385</b>

The above statement of financial position should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Cash Flows

## Pasifika Education Centre

For the 6 months ended 30 June 2020

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	86,830	105,099
Receipts from providing goods or services	580,815	1,050,687
Cash receipts from other operating activities	900	10,200
GST	(63,252)	(43,688)
Payments to suppliers and employees	(370,092)	(1,097,774)
Donations or grants paid	-	(674)
Interest, dividends and other investment receipts	1	3
<b>Total Cash Flows from Operating Activities</b>	<b>235,202</b>	<b>23,855</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(9,656)	(5,133)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(9,656)</b>	<b>(5,133)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>225,546</b>	<b>18,722</b>
<b>Bank Accounts and Cash</b>		
Opening cash	73,861	55,139
Closing cash	299,407	73,861
<b>Net change in cash for period</b>	<b>225,546</b>	<b>18,722</b>

The above statement of cash flows should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Accounting Policies

## Pasifika Education Centre

### For the 6 months ended 30 June 2020

#### 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.

#### 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

Pasifika Education Centre is a registered charity (CC36021) under the Charities Act 2005 and is therefore exempt from New Zealand income tax.

#### 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.

#### Fixed Assets

All property plant and equipment are recorded at cost less accumulated depreciation and impairment losses. Property plant and equipment acquired at an immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance. Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. These gains and losses arising from the disposal of an item of property, plant and equipment are recognised in the statement of financial performance.

#### Depreciation

All classes of property, plant and equipment are depreciated over their estimated useful life on a diminishing value basis. Depreciation of all assets is reported in the statement of financial performance. Depreciation rates used for each class of assets are as follows:

Computer equipment - 50%

Office Equipment - 10% - 67%

#### Receivables and Payables

Receivables are stated at their net realisable value. Payables represent liabilities for goods and services provided to the entity 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. These amounts are unsecured and are usually paid within 30 days of recognition.



**Income Recognition**

Income is recognised when invoiced, or receipted except where income is received in advance. Grants are recorded when received and earned on stage of completion.

**Operating Expenses**

Operating expenses are recognised in the statement of financial performance upon utilisation of the services or at the date of the origin.

**Change in balance date**

The entity has changed its balance date, from 31 December to 30 June. The balance date has been changed to align with that of its principal partner and funding body, the Ministry for Pacific Peoples.

**Comparatives**

The comparative figures shown are for a twelve month period.

# Notes to the Performance Report

## Pasifika Education Centre For the 6 months ended 30 June 2020

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Foundation North - Project funding	-	95,000
TEC Funding (ACE)	34,271	-
MSD Wage Subsidy	57,518	-
<b>Total Donations, fundraising and other similar revenue</b>	<b>91,789</b>	<b>95,000</b>
<b>Revenue from providing goods or services</b>		
Book Sales	336	6,240
Corrections NZ Funding	6,700	44,100
Koloa Cultural Competency	1,739	21,250
MIT Income	-	199,863
MPP Funding (Contract Services)	350,000	600,400
Translations	121,679	19,543
<b>Total Revenue from providing goods or services</b>	<b>480,454</b>	<b>891,396</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	1	3
<b>Total Interest, dividends and other investment revenue</b>	<b>1</b>	<b>3</b>
<b>Other revenue</b>		
Other Revenue	900	10,200
<b>Total Other revenue</b>	<b>900</b>	<b>10,200</b>

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
ACC Levies	777	-
Salaries and Wages	209,865	478,985
<b>Total Volunteer and employee related costs</b>	<b>210,642</b>	<b>478,985</b>
<b>Costs related to providing goods or services</b>		
Books Purchased	83	8,069
BOT Expenses	1,438	8,348
Corrections costs - Facilitators	645	884
Delivery of Koloa Programme	3,188	13,144
Foundation North - Project funding	-	85,000
Marketing and Promotions	9,809	54,926
NZQA Expenses	8,000	1,201
TEC Education Expenses	14,273	63,020

	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
Translators - Translation	60,557	4,250
<b>Total Costs related to providing goods or services</b>	<b>97,994</b>	<b>238,842</b>
<b>Grants and donations made</b>		
Koha / Mea'alofa	-	674
<b>Total Grants and donations made</b>	<b>-</b>	<b>674</b>
<b>Other expenses</b>		
Accounting Fees	2,565	7,326
Audit Fees	3,083	7,535
Bank fees	301	963
Computer expenses	3,468	753
Consulting and contracting expenses	4,893	5,560
Course expenses	-	(81)
Depreciation	4,558	5,355
Entertainment	454	5,031
Govt Agency Compliance	-	44
Insurance	3,092	6,208
Disposal	3,134	1,285
Motor Vehicle Expenses	9,368	4,630
Office expenses	2,337	4,853
Rent	32,164	61,175
Relocation Cost	11,369	978
Smart Payroll	125	1,670
Storage	775	2,124
Staff expenses	619	4,285
Student celebration and other events	-	730
Subscriptions	2,676	3,419
Telephone and Internet	7,807	10,976
Travel	821	5,411
<b>Total Other expenses</b>	<b>93,609</b>	<b>140,230</b>
	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019

### 3. Analysis of Assets

#### Bank accounts and cash

ASB Bank	7,486	52,549
Westpac 00	288,325	17,716
Westpac Saver 01	3,597	3,596
<b>Total Bank accounts and cash</b>	<b>299,407</b>	<b>73,861</b>

#### Debtors and prepayments

Accounts Receivable	34,171	36,742
Accrued Revenue	160,000	312,085
Prepayments	9,335	3,513
<b>Total Debtors and prepayments</b>	<b>203,505</b>	<b>352,340</b>



	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	53,046	19,208
Accrued Expenses	14,055	151,017
<b>Total Creditors and accrued expenses</b>	<b>67,101</b>	<b>170,225</b>
<b>Other current liabilities</b>		
GST	15,627	10,465
Income in Advance	19,391	-
Provision for Annual Leave	22,659	15,313
Westpac Business MasterCard	2,148	190
<b>Total Other current liabilities</b>	<b>59,825</b>	<b>25,968</b>
	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>5. Property, Plant and Equipment</b>		
<b>Computer Equipment</b>		
Computer Equipment	32,761	5,645
Less Accumulated Depreciation on Computer Equipment	(5,816)	(1,184)
<b>Total Computer Equipment</b>	<b>26,946</b>	<b>4,461</b>
<b>Leasehold Improvements</b>		
Leasehold Improvements at Cost	-	4,073
Less Accumulated Depreciation on Leasehold Improvements	-	(939)
<b>Total Leasehold Improvements</b>	<b>-</b>	<b>3,134</b>
<b>Office Equipment</b>		
Office Equipment	26,010	20,511
Less Accumulated Depreciation on Office Equipment	(11,657)	(11,730)
<b>Total Office Equipment</b>	<b>14,353</b>	<b>8,781</b>
<b>Total Property, Plant and Equipment</b>	<b>41,299</b>	<b>16,377</b>
	6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	246,385	108,515
Accumulated Funds	1	-
Accumulated surpluses or (deficits)	170,899	137,870
<b>Total Accumulated Funds</b>	<b>417,285</b>	<b>246,385</b>
<b>Total Accumulated Funds</b>	<b>417,285</b>	<b>246,385</b>

## 7. Commitments

Lessor	Asset Details	Term	Expiry	Monthly rent
Fleet Partners	Hyundai Tucson	36 Months	30 Oct 2022	\$688.85
Custom Fleet	Mazda CX5	36 Months	30 Sep 2022	\$532.00
Ricoh Finance	Copiers and Printers	60 Months	20 Jul 2025	Pay per use
Manukau City Centre Limited	Office space	42 Months	09 Aug 2023	\$5,416.50

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (Last year - nil).

6 MONTHS TO 30 JUNE 2020	12 MONTHS TO 31 DECEMBER 2019
-----------------------------	-------------------------------------

## 9. Related Parties

### Related Party

Board of Trustee's fees	34,944	38,506
<b>Total Related Party</b>	<b>34,944</b>	<b>38,506</b>

## 10. Subsequent Events

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - Impact of covid -19).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF PASIFIKA EDUCATION CENTRE**

#### **Opinion**

We have audited the accompanying performance report of Pasifika Education Centre on pages 1 to 15, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the 6 months period ended 30 June 2020, the statement of financial position as at 30 June 2020, the statement of accounting policies and other explanatory information.

#### **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 performance report on pages 1 to 15 presents fairly, in all material respects:
  - the entity information for the 6 months period ended 30 June 2020;
  - the service performance for the period then ended; and
  - the financial position of Pasifika Education Centre as at 30 June 2020, and its financial performance, and cash flows for the period then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### **Basis for Opinion**

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 New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. 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 Pasifika Education Centre in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) 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, Pasifika Education Centre.

#### **Restriction on Responsibility**

This report is made solely to the Trustees, 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 Trustees those matters we are required to state to them in an auditor's 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



## **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 ISAs and NZ AS1 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 this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1, 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 Trustees 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 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 the entity 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 Trustees 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.



**Joel Ram T/A D'Mello Chartered Accountants Limited**  
**Auckland**

16 May 2022



# Performance Report 2021

Pasifika Education Centre  
For the year ended 30 June 2021

Prepared by Cloud 9 Accountants Limited



# Contents

46	Entity Information
47	Approval of Financial Report
48	Statement of Service Performance
49	Statement of Financial Performance
50	Statement of Financial Position
51	Statement of Cash Flows
52	Statement of Accounting Policies
54	Notes to the Performance Report

# Entity Information

## Pasifika Education Centre For the year ended 30 June 2021

### Legal Name of Entity

Pasifika Education Centre (Name changed from 28 February 2022 to Centre for Pacific Languages )

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC36021

### Entity's Purpose or Mission

Pasifika Education Centre is a recognised Pacific centre of excellence for Pacific language revitalisation, cultural knowledge and advocacy across Aotearoa and throughout the Pacific region.

### Entity Structure

The Pasifika Education Centre is registered with the Companies Office for Societies and Trusts. It is also a registered Charity.

### Main Sources of Entity's Cash and Resources

Contracts, grants and fee for services

### Main Methods Used by Entity to Raise Funds

Contracts, grants and fee for services

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

Minimal

### Physical Address

Leyton Way, Westfield Manukau City, Level 3 Entrance, Manukau, Auckland 2104

### Postal Address

PO Box 76520, Manukau, Auckland 2241, New Zealand

# Approval of Financial Report

## Pasifika Education Centre For the year ended 30 June 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Pasifika Education Centre for year ended 30 June 2021.

APPROVED

  
\_\_\_\_\_  
Ron Viviani (Jul 28, 2022 07:39 GMT+12)

Chairperson

Name: Mr Ron Viviani

Date .....

  
\_\_\_\_\_

Chair of PEC Finance, Audit and Risk Subcommittee

Name: Mr Eli Tagi

**28/07/2022**

Date .....



# Statement of Service Performance

Pasifika Education Centre

For the year ended 30 June 2021

Description and Quantification of the Entity's Outputs

Outcome	June 2021	June 2020
Total No. of Students Enrolled	2,154	210

# Statement of Financial Performance

## Pasifika Education Centre

For the year ended 30 June 2021

	NOTES	12 MONTHS TO JUNE 2021	6 MONTHS TO 30 JUNE 2020
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	-	57,518
Revenue from providing goods or services	1	1,665,344	514,725
Interest, dividends and other investment revenue	1	2	1
Other revenue	1	12,635	900
<b>Total Revenue</b>		<b>1,677,981</b>	<b>573,144</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	489,358	210,642
Costs related to providing goods or service	2	820,459	187,044
Grants and donations made	2	3,035	-
Other expenses	2	24,823	4,558
<b>Total Expenses</b>		<b>1,337,675</b>	<b>402,245</b>
<b>Surplus/(Deficit) for the Year</b>		<b>340,306</b>	<b>170,899</b>

The above statement of financial performance should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Financial Position

## Pasifika Education Centre As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	737,402	299,407
Debtors and prepayments	3	275,452	203,505
<b>Total Current Assets</b>		<b>1,012,854</b>	<b>502,913</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	68,054	41,299
Term Deposit	4	24,915	-
<b>Total Non-Current Assets</b>		<b>92,969</b>	<b>41,299</b>
<b>Total Assets</b>		<b>1,105,823</b>	<b>544,211</b>
<b>Liabilities</b>			
Creditors and accrued expenses	5	242,153	67,101
Other Current Liabilities	5	106,079	59,825
<b>Total Liabilities</b>		<b>348,232</b>	<b>126,926</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>757,591</b>	<b>417,285</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	417,285	246,386
Current year earnings		340,306	170,899
<b>Total Accumulated Funds</b>		<b>757,591</b>	<b>417,285</b>

The above statement of financial position should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.



# Statement of Cash Flows

## Pasifika Education Centre

For the year ended 30 June 2021

	12 MONTHS TO JUNE 2021	6 MONTHS TO 30 JUNE 2020
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	-	57,518
Receipts from providing goods or services	2,105,264	610,127
Cash receipts from other operating activities	12,000	900
GST	(98,709)	(63,252)
Payments to suppliers and employees	(1,484,763)	(370,092)
Donations or grants paid	(3,035)	-
Interest, dividends and other investment receipts	2	1
<b>Total Cash Flows from Operating Activities</b>	<b>530,759</b>	<b>235,202</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(67,849)	(9,656)
Cash flows from other investing and financing activities	(24,915)	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(92,764)</b>	<b>(9,656)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>437,995</b>	<b>225,546</b>
<b>Bank Accounts and Cash</b>		
Opening cash	299,407	73,861
Closing cash	737,402	299,407
<b>Net change in cash for period</b>	<b>437,995</b>	<b>225,546</b>

The above statement of cash flows should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Accounting Policies

## Pasifika Education Centre

For the year ended 30 June 2021

### 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.

### 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

Pasifika Education Centre is a registered charity (CC36021) under the Charities Act 2005 and is therefore exempt from New Zealand income tax.

### 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.

### Fixed Assets

All property plant and equipment are recorded at cost less accumulated depreciation and impairment losses. Property plant and equipment acquired at an immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance. Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. These gains and losses arising from the disposal of an item of property, plant and equipment are recognised in the statement of financial performance.

### Depreciation

All classes of property, plant and equipment are depreciated over their estimated useful life on a diminishing value basis. Depreciation of all assets is reported in the statement of financial performance. Depreciation rates used for each class of assets are as follows:

Computer equipment - 50%

Leasehold improvements - 10%

Motor Vehicles - 30%

Office Equipment - 10% - 67%

### Receivables and Payables

Receivables are stated at their net realisable value. Payables represent liabilities for goods and services provided to the entity 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. These amounts are unsecured and are usually paid within 30 days of recognition.

**Income Recognition**

Income is recognised when invoiced, or receipted except where income is received in advance. Grants are recorded when received and earned on stage of completion.

**Operating Expenses**

Operating expenses are recognised in the statement of financial performance upon utilisation of the services or at the date of the origin.

**Change in balance date**

The entity has changed its balance date, from 31 December to 30 June from 1 January 2020. The balance date has been changed to align with that of its principal partner and funding body, the Ministry for Pacific Peoples. Therefore the comparatives are stated for a 6-month period ended 30 June 2020.



# Notes to the Performance Report

## Pasifika Education Centre

For the year ended 30 June 2021

12 MONTHS TO 30  
JUNE 2021

6 MONTHS TO 30  
JUNE 2020

### 1. Analysis of Revenue

#### Donations, fundraising and other similar revenue

MSD Funding	-	57,518
<b>Total Donations, fundraising and other similar revenue</b>	<b>-</b>	<b>57,518</b>

#### Revenue from providing goods or services

Book Sales	7,455	336
Corrections NZ Funding	69,135	6,700
Koloa Cultural Competency	55,000	1,739
MPP Funding (Contract Services)	1,100,000	350,000
TEC Funding (ACE)	34,271	34,271
Translations	399,483	121,679
<b>Total Revenue from providing goods or services</b>	<b>1,665,344</b>	<b>514,725</b>

#### Interest, dividends and other investment revenue

Interest Income	2	1
<b>Total Interest, dividends and other investment revenue</b>	<b>2</b>	<b>1</b>

#### Other revenue

Other Revenue	12,635	900
<b>Total Other revenue</b>	<b>12,635</b>	<b>900</b>

12 MONTHS TO 30  
JUNE 2021

6 MONTHS TO 30  
JUNE 2020

### 2. Analysis of Expenses

#### Volunteer and employee related costs

ACC Levies	-	777
Salaries and Wages	489,358	209,865
<b>Total Volunteer and employee related costs</b>	<b>489,358</b>	<b>210,642</b>

#### Costs related to providing goods or services

Accounting Fees	7,275	2,565
Audit Fees	6,088	3,083
Advocacy activities	91	-
Bank fees	1,393	301
Books Purchased	6,867	83
BOT Expenses	3,213	1,438
Consulting and contracting expenses	43,541	4,893
Course expenses	690	-
Computer expenses	7,351	3,468
Corrections costs	622	645
Disposal	1,608	3,134
Delivery of Koloa Programme	46,542	3,188
EMA Advisory Subscription	862	-

	12 MONTHS TO 30 JUNE 2021	6 MONTHS TO 30 JUNE 2020
Motor Vehicle Expenses	21,489	9,368
Entertainment	16,468	454
Insurance	7,630	3,092
Language Symposium	20,400	-
Rent	83,582	32,164
Moodle Online Platform Hosting	3,725	-
Marketing and Promotions	50,037	9,809
NZQA Expenses	7,678	8,000
Office expenses	32,986	2,337
Program Facilitation Expense	65,668	-
Relocation Cost	-	11,369
Sponsorship Expense	16,000	-
Storage	2,763	775
Staff expenses	2,799	619
Smart Payroll	1,674	125
Student celebration and other events	2,972	-
Subscriptions	21,999	2,676
TEC Education Expenses	20,074	14,273
Telephone and Internet	17,498	7,807
Translators Costs	293,482	60,557
Travel	5,394	821
<b>Total Costs related to providing goods or services</b>	<b>820,459</b>	<b>187,044</b>
<b>Grants and donations made</b>		
Koha / Mea'alofa	3,035	-
<b>Total Grants and donations made</b>	<b>3,035</b>	<b>-</b>
<b>Other expenses</b>		
Currency (Gains)/Losses	3,435	-
Depreciation	21,388	4,558
<b>Total Other expenses</b>	<b>24,823</b>	<b>4,558</b>
	12 MONTHS TO 30 JUNE 2021	6 MONTHS TO 30 JUNE 2020

### 3. Analysis of Assets

<b>Bank accounts and cash</b>		
ASB Bank	28,613	7,486
Westpac 00	705,191	288,325
Westpac Saver 01	3,598	3,597
<b>Total Bank accounts and cash</b>	<b>737,402</b>	<b>299,407</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	149,068	34,171
Accrued Revenue	10,000	160,000
Prepayments	116,384	9,335
<b>Total Debtors and prepayments</b>	<b>275,452</b>	<b>203,505</b>

#### 4. Analysis of Non-Current Assets

##### Property, Plant and Equipment

##### Computer Equipment

Computer Equipment	35,768	32,761
Less Accumulated Depreciation on Computer Equipment	(16,916)	(5,816)
<b>Total Computer Equipment</b>	<b>18,852</b>	<b>26,946</b>

##### Office Equipment

Office Equipment	69,597	26,010
Less Accumulated Depreciation on Office Equipment	(20,395)	(11,657)
<b>Total Office Equipment</b>	<b>49,202</b>	<b>14,353</b>

<b>Total Property, Plant and Equipment</b>	<b>68,054</b>	<b>41,299</b>
--	---------------	---------------

##### Term Deposit

Westpac Term Deposit	24,915	-
<b>Total Term Deposit</b>	<b>24,915</b>	<b>-</b>

<b>Total Analysis of Non-Current Assets</b>	<b>92,969</b>	<b>41,299</b>
---	---------------	---------------

#### Term Deposit

Westpac NZ Limited has registered security over the term deposit.

a). All present and after-acquired accounts receivable constituted by the credit funds in the Term Deposit account number 0207-0312570-081 with Westpac New Zealand Limited and all present and after-acquired property which is proceeds of the collateral referred to in the financing statement.

b). Proceeds Financial Statement, all proceeds of the collateral referred to in any financing statement in respect of the debtor and Westpac New Zealand Limited dated on or before the date of this financing statement.

#### 5. Analysis of Liabilities

##### Creditors and accrued expenses

Accounts Payable	233,153	53,046
Accrued Expenses	9,000	14,055
<b>Total Creditors and accrued expenses</b>	<b>242,153</b>	<b>67,101</b>

##### Other current liabilities

GST	71,404	15,627
Income in Advance	-	19,391
Provision for Annual Leave	30,665	22,659
Westpac Business MasterCard	4,010	2,148
<b>Total Other current liabilities</b>	<b>106,079</b>	<b>59,825</b>



12 MONTHS TO 30 JUNE 2021      6 MONTHS TO 30 JUNE 2020

## 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	417,285	246,386
Accumulated surpluses or (deficits)	340,306	170,899
<b>Total Accumulated Funds</b>	<b>757,591</b>	<b>417,285</b>
<b>Total Accumulated Funds</b>	<b>757,591</b>	<b>417,285</b>

## 7. Commitments

<b>Lessor</b>	<b>Asset Details</b>	<b>Term</b>	<b>Expiry</b>	<b>Monthly rent</b>
Fleet Partners	Hyundai Tucson	36 Months	30 Oct 2022	\$599.00
Custom Fleet	Mazda CX5	36 Months	30 Sep 2022	\$625.91
Manukau City Centre Limited	Office space	42 Months	09 Aug 2023	\$5,629.73
Fuji Film Business Innovation NZ Limited	Copiers and Printers	36 Months	16 Jul 2025	\$434
Ricoh New Zealand Limited	Copiers and Printers	48 Months	20 Jul 2025	\$690.00

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2021 (Last year - nil).

12 MONTHS TO 30 JUNE 2021      6 MONTHS TO 30 JUNE 2020

## 9. Related Parties

<b>Related Party</b>		
Board of Trustee's fees	61,190	34,944
<b>Total Related Party</b>	<b>61,190</b>	<b>34,944</b>

## 10. Subsequent Events

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

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future. The Governance Board and management of the Trust consider the forecasted revenue and expenditure will ensure the trust will be able to continue operating within the 12 months from the balance date.

## **12. Change of Legal name**

The Trust has changed the legal name from "Pasifika Education Centre" to "Centre for Pacific Language" after the balance date. The effective date of change is 28 February 2022 as per Charities Commission. There has been no changes to the Charities registration number.

## **13. Comparatives**

There have been a number of prior period comparatives which has been reclassified to make disclosure consistent with the current year.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF PASIFIKA EDUCATION CENTRE**

#### **Opinion**

We have audited the accompanying performance report of Pasifika Education Centre on pages 03 to 15, 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 2021, the statement of financial position as at 30 June 2021, the statement of accounting policies and other explanatory information.

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 performance report on pages 03 to 15 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2021;
- the service performance for the year then ended; and
- the financial position of Pasifika Education Centre as at 30 June 2021, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### **Basis for Opinion**

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 New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. 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 Pasifika Education Centre in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) 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, Pasifika Education Centre.

#### **Restriction on Responsibility**

This report is made solely to the Trustees, 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 Trustees those matters we are required to state to them in an auditor's 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **Trustees' Responsibility for the Performance Report**

The Trustees are responsible on behalf of the entity 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 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 in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity'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 entity 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 ISAs and NZ AS1 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 this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1, 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 Trustees 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 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 the entity 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 Trustees 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.



**Joel Ram T/A D'Mello Chartered Accountants Limited**

Auckland

29 July 2022

# Performance Report 2022

Centre for Pacific Language  
For the year ended 30 June 2022

Prepared by Cloud 9 Accountants Limited

# Contents

64	Entity Information
65	Approval of Financial Report
66	Statement of Service Performance
67	Statement of Financial Performance
68	Statement of Financial Position
69	Statement of Cash Flows
70	Statement of Accounting Policies
72	Notes to the Performance Report

# Entity Information

## Centre for Pacific Language For the year ended 30 June 2022

### Legal Name of Entity

Pasifika Education Centre (Name changed from 28 February 2022 to Centre for Pacific Languages )

### Entity Type and Legal Basis

Charitable Trust

### Registration Number

CC36021

### Entity's Purpose or Mission

Pasifika Education Centre is a recognised Pacific centre of excellence for Pacific language revitalisation, cultural knowledge and advocacy across Aotearoa and throughout the Pacific region.

### Entity Structure

The Pasifika Education Centre is registered with the Companies Office for Societies and Trusts. It is also a registered Charity.

### Main Sources of Entity's Cash and Resources

Contracts, grants and fee for services

### Main Methods Used by Entity to Raise Funds

Contracts, grants and fee for services

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

Minimal

### Physical Address

Leyton Way, Westfield Manukau City, Level 3 Entrance, Manukau, Auckland 2104

### Postal Address

PO Box 76520, Manukau, Auckland 2241, New Zealand



# Approval of Financial Report

## Centre for Pacific Language For the year ended 30 June 2022

The Trustees are pleased to present the approved financial report including the historical financial statements of Centre for Pacific Languages for year ended 30 June 2022.

APPROVED

*Iani Nemani*  
Iani Nemani (Apr 14, 2023 10:30 GMT+12)

Chairperson

Name: Mr Iani Nemani

Date Apr 14, 2023

*Eli Tagi*

Chair of PEC Finance, Audit and Risk Subcommittee

Name: Mr Eli Tagi

Date Apr 14, 2023

# Statement of Service Performance

Centre for Pacific Language

For the year ended 30 June 2022

Description and Quantification of the Entity's Outputs

Outcome	June 2022	June 2021
Total No. of Students Enrolled	2,154	210

# Statement of Financial Performance

## Centre for Pacific Language For the year ended 30 June 2022

	NOTES	2022	2021
<b>Revenue</b>			
Revenue from providing goods or services	1	1,404,456	1,665,344
Interest, dividends and other investment revenue	1	5	2
Other revenue	1	-	12,635
<b>Total Revenue</b>		<b>1,404,461</b>	<b>1,677,981</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	640,162	489,358
Costs related to providing goods or service	2	748,115	820,459
Grants and donations made	2	4,730	3,035
Other expenses	2	37,705	24,823
<b>Total Expenses</b>		<b>1,430,713</b>	<b>1,337,675</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(26,251)</b>	<b>340,306</b>

The above statement of financial performance should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Financial Position

## Centre for Pacific Language

As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	366,469	737,402
Debtors and prepayments	3	328,121	275,452
Stock on Hand (Inventory)		9,755	-
Term Deposit	3	24,915	24,915
Other Current Asset	3	75,000	-
<b>Total Current Assets</b>		<b>804,260</b>	<b>1,037,769</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	102,230	68,054
Other Assets		52,636	-
<b>Total Non-Current Assets</b>		<b>154,866</b>	<b>68,054</b>
<b>Total Assets</b>		<b>959,126</b>	<b>1,105,823</b>
<b>Liabilities</b>			
Creditors and accrued expenses	5	195,148	242,153
Other Current Liabilities	5	32,639	106,079
<b>Total Liabilities</b>		<b>227,787</b>	<b>348,232</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>731,340</b>	<b>757,591</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	757,591	417,285
Current year earnings		(26,251)	340,306
<b>Total Accumulated Funds</b>		<b>731,340</b>	<b>757,591</b>

The above statement of financial position should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.



# Statement of Cash Flows

## Centre for Pacific Language

For the year ended 30 June 2022

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Receipts from providing goods or services	1,503,202	2,105,264
Cash receipts from other operating activities	2,530	12,000
GST	(196,753)	(98,709)
Payments to suppliers and employees	(1,502,304)	(1,484,763)
Donations or grants paid	(4,730)	(3,035)
Interest, dividends and other investment receipts	5	2
<b>Total Cash Flows from Operating Activities</b>	<b>(198,050)</b>	<b>530,759</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	2,151	-
Payments to acquire property, plant and equipment	(58,546)	(67,849)
Cash flows from other investing and financing activities	(66,488)	(24,915)
Software	(50,000)	-
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(172,883)</b>	<b>(92,764)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(370,933)</b>	<b>437,995</b>
<b>Bank Accounts and Cash</b>		
Opening cash	737,402	299,407
Closing cash	366,469	737,402
<b>Net change in cash for period</b>	<b>(370,933)</b>	<b>437,995</b>

The above statement of cash flows should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

# Statement of Accounting Policies

## Centre for Pacific Language

For the year ended 30 June 2022

### 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.

### 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

Pasifika Education Centre is a registered charity (CC36021) under the Charities Act 2005 and is therefore exempt from New Zealand income tax.

### 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.

### Fixed Assets

All property plant and equipment are recorded at cost less accumulated depreciation and impairment losses. Property plant and equipment acquired at an immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance. Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. These gains and losses arising from the disposal of an item of property, plant and equipment are recognised in the statement of financial performance.

### Depreciation

All classes of property, plant and equipment are depreciated over their estimated useful life on a diminishing value basis. Depreciation of all assets is reported in the statement of financial performance. Depreciation rates used for each class of assets are as follows:

Computer equipment - 50%

Leasehold improvements - 10%

Motor Vehicles - 30%

Office Equipment - 10% - 67%

Website - 50%

### Receivables and Payables

Receivables are stated at their net realisable value. Payables represent liabilities for goods and services provided to the entity 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. These amounts are unsecured and are usually paid within 30 days of recognition.

### **Income Recognition**

Income is recognised when invoiced, or receipted except where income is received in advance. Grants are recorded when received and earned on stage of completion.

### **Operating Expenses**

Operating expenses are recognised in the statement of financial performance upon utilisation of the services or at the date of the origin.

### **Change in balance date**

The entity has changed its balance date, from 31 December to 30 June from 1 January 2020. The balance date has been changed to align with that of its principal partner and funding body, the Ministry for Pacific Peoples. Therefore the comparatives are stated for a 6-month period ended 30 June 2020.

### **Investments**

Investments are recorded as cost.

### **Inventory**

Inventories are stated at the lower of cost, determined on a first-in-first-out basis and net realisable value.

# Notes to the Performance Report

## Centre for Pacific Language

For the year ended 30 June 2022

	2022	2021
<b>1. Analysis of Revenue</b>		
<b>Revenue from providing goods or services</b>		
Book Sales	8,305	7,455
Corrections NZ Funding	15,875	69,135
Koloa Cultural Competency	7,235	55,000
MPP Funding (Contract Services)	1,100,000	1,100,000
TEC Funding (ACE)	-	34,271
Translations	273,041	399,483
<b>Total Revenue from providing goods or services</b>	<b>1,404,456</b>	<b>1,665,344</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	5	2
<b>Total Interest, dividends and other investment revenue</b>	<b>5</b>	<b>2</b>
<b>Other revenue</b>		
Other Revenue	-	12,635
<b>Total Other revenue</b>	<b>-</b>	<b>12,635</b>
	<b>2022</b>	<b>2021</b>

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
ACC Levies	1,871	-
Salaries and Wages	638,291	489,358
<b>Total Volunteer and employee related costs</b>	<b>640,162</b>	<b>489,358</b>
<b>Costs related to providing goods or services</b>		
Accounting Fees	7,082	7,275
Audit Fees	7,666	6,088
Advocacy activities	570	91
Bank fees	1,277	1,393
Books Purchased	4,954	6,867
BOT Expenses	2,252	3,213
Consulting and contracting expenses	65,181	43,541
Course expenses	-	690
Computer expenses	5,826	7,351
Corrections costs	39	622
Disposal	(234)	1,608
Delivery of Koloa Programme	6,776	46,542
EMA Advisory Subscription	244	862
Motor Vehicle Expenses	31,875	21,489
Entertainment	9,618	16,468
Insurance	4,449	7,630
Language Symposium	3,610	20,400

	2022	2021
Rent	80,684	83,582
Moodle Online Platform Hosting	-	3,725
Marketing and Promotions	130,954	50,037
NZQA Expenses	13,461	7,678
Office expenses	36,533	32,986
Program Facilitation Expense	-	65,668
Sponsorship Expense	11,500	16,000
Storage	2,605	2,763
Staff expenses	671	2,799
Smart Payroll	1,376	1,674
Student celebration and other events	3,608	2,972
Subscriptions	30,338	21,999
TEC Education Expenses	4,569	20,074
Telephone and Internet	9,029	17,498
Translators Costs	201,391	293,482
Travel	2,325	5,394
<b>Total Costs related to providing goods or services</b>	<b>680,228</b>	<b>820,459</b>
<b>Grants and donations made</b>		
Koha / Mea'alofa	4,730	3,035
<b>Total Grants and donations made</b>	<b>4,730</b>	<b>3,035</b>
<b>Other expenses</b>		
Currency (Gains)/Losses	-	3,435
Depreciation	37,705	21,388
<b>Total Other expenses</b>	<b>37,705</b>	<b>24,823</b>
	2022	2021
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
ASB Bank	21,642	28,613
Westpac 00	341,223	705,191
Westpac Saver 01	3,604	3,598
<b>Total Bank accounts and cash</b>	<b>366,469</b>	<b>737,402</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	255,013	149,068
Accrued Revenue	10,000	10,000
Prepayments	63,108	116,384
<b>Total Debtors and prepayments</b>	<b>328,121</b>	<b>275,452</b>
<b>Inventory</b>		
Stock on Hand (Inventory)	9,755	-
<b>Total Inventory</b>	<b>9,755</b>	<b>-</b>
<b>Other current assets</b>		



	2022	2021
Software	75,000	-
<b>Total Other current assets</b>	<b>75,000</b>	<b>-</b>
<b>Term Deposit</b>		
Westpac Term Deposit	24,915	24,915
<b>Total Term Deposit</b>	<b>24,915</b>	<b>24,915</b>

## Software

The software project is in progress as of 30 June 2022 and has not been capitalized. The costs incurred during the development phase of the project have been accumulated and will be capitalized once the project is completed and ready for use. Until that time, the costs has been recorded as an other non-current assets.

## Term Deposit

Westpac NZ Limited has registered security over the term deposit.

- All present and after-acquired accounts receivable constituted by the credit funds in the Term Deposit account number 0207-0312570-081 with Westpac New Zealand Limited and all present and after-acquired property which is proceeds of the collateral referred to in the financing statement.
- Proceeds Financial Statement, all proceeds of the collateral referred to in any financing statement in respect of the debtor and Westpac New Zealand Limited dated on or before the date of this financing statement.
- The maturity of the term deposit is within 12 months from the balance date.

	2022	2021
<b>4. Analysis of Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
<b>Computer Equipment</b>		
Computer Equipment	58,306	35,768
Less Accumulated Depreciation on Computer Equipment	(25,912)	(16,916)
<b>Total Computer Equipment</b>	<b>32,394</b>	<b>18,852</b>
<b>Leasehold Improvements</b>		
Leasehold Improvements at Cost	6,261	-
Less Accumulated Depreciation on Leasehold Improvements	(104)	-
<b>Total Leasehold Improvements</b>	<b>6,157</b>	<b>-</b>
<b>Office Equipment</b>		
Office Equipment	98,405	69,597
Less Accumulated Depreciation on Office Equipment	(34,726)	(20,395)
<b>Total Office Equipment</b>	<b>63,679</b>	<b>49,202</b>
<b>Website</b>		
Website	66,488	-
Less Accumulated Depreciation on Website	(13,852)	-
<b>Total Website</b>	<b>52,636</b>	<b>-</b>
<b>Total Property, Plant and Equipment</b>	<b>154,866</b>	<b>68,054</b>
<b>Total Analysis of Non-Current Assets</b>	<b>154,866</b>	<b>68,054</b>

	2022	2021
<b>5. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	183,148	233,153
Accrued Expenses	12,000	9,000
<b>Total Creditors and accrued expenses</b>	<b>195,148</b>	<b>242,153</b>
<b>Other current liabilities</b>		
GST	(2,938)	71,404
Income in Advance	9,525	-
Provision for Annual Leave	38,357	30,665
Westpac Business MasterCard	(12,305)	4,010
<b>Total Other current liabilities</b>	<b>32,639</b>	<b>106,079</b>

**6. Accumulated Funds****Accumulated Funds**

Opening Balance	417,285	246,386
Accumulated surpluses or (deficits)	340,306	170,899
<b>Total Accumulated Funds</b>	<b>757,591</b>	<b>417,285</b>
<b>Total Accumulated Funds</b>	<b>757,591</b>	<b>417,285</b>

**7. Commitments**

<b>Lessor</b>	<b>Asset Details</b>	<b>Term</b>	<b>Expiry</b>	<b>Monthly rent</b>
Fleet Partners	Hyundai Tucson	36 Months	30 Oct 2022	\$599.00
Custom Fleet	Mazda CX5	36 Months	30 Sep 2022	\$625.91
Manukau City Centre Limited	Office space	42 Months	09 Aug 2023	\$5,629.73
Fuji Film Business Innovation NZ Limited	Copiers and Printers	36 Months	16 Jul 2025	\$434
Ricoh New Zealand Limited	Copiers and Printers	48 Months	20 Jul 2025	\$690.00

**8. Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at 30 June 2022 (Last year - nil).

**9. Related Parties****Related Party**

Board of Trustee's fees	61,190	34,944
<b>Total Related Party</b>	<b>61,190</b>	<b>34,944</b>

**10. Subsequent Events**

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

**11. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future. The Governance Board and management of the Trust consider the forecasted revenue and expenditure will ensure the trust will be able to continue operating within the 12 months from the balance date.

**12. Change of Legal name**

The Trust has changed the legal name from "Pasifika Education Centre" to "Centre for Pacific Language" after the balance date. The effective date of change is 28 February 2022 as per Charities Commission. There has been no changes to the Charities registration number.

**13. Comparatives**

There have been a number of prior period comparatives which has been reclassified to make disclosure consistent with the current year.

**14. Inventory**

Inventories are stated at the lower of cost, determined on a first-in-first-out basis and net realizable value.

**15. Investments**

Investments are recorded as cost.

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CENTRE FOR PACIFIC LANGUAGES

#### Opinion

We have audited the accompanying performance report of Centre for Pacific Languages on pages 3 to 16, 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 2022, the statement of financial position as at 30 June 2022, the statement of accounting policies and other explanatory information.

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 performance report on pages 3 to 16 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2022;
- the service performance for the year then ended; and
- the financial position of Centre for Pacific Languages as at 30 June 2022, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### Basis for Opinion

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 New Zealand Auditing Standard (NZ AS1) 'The Audit of Service Performance Information (NZ)'. 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 Centre for Pacific Languages in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) 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, Centre for Pacific Languages.

#### Restriction on Responsibility

This report is made solely to the Trustees, 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 Trustees those matters we are required to state to them in an auditor's 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



### Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity 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 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 in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the entity for assessing the entity'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 entity 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 ISAs and NZ AS1 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 this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1, 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 Trustees 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 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 the entity 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 Trustees 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.



**Joel Ram T/A D'Mello Chartered Accountants Limited**  
Auckland

**19/ 04/ 2023**





