



Multicultural Learning and Support Services

Annual Report

January to December 2017



Contents

Acknowledgements	2
Chair's Report.....	3
Treasurer's Report.....	5
Our People in 2017	6
Programmes in 2017.....	8
Clients in 2017	10



Multicultural Learning and Support Services

Acknowledgements

We wish to thank all the people who help to make MCLaSS what it is:

- The staff, whose commitment to and enjoyment of their work is the foundation of what makes MCLaSS the professional and caring organisation it is;
- The volunteers, whose contribution in working alongside the teachers and with job-seekers so greatly enhances our ability to give our learners and clients individual attention;
- The employers who allow our Workplace English Course learners to work alongside their staff in order to gain workplace experience;
- The people working for our government funders, the Tertiary Education Commission (TEC), Ministry of Social Development (MSD)/Work and Income and Ministry of Education (MoE) who support and encourage us to maintain our high standards of service;
- The funding bodies whose positive responses made our 2017 programmes possible: Wellington City Council, the C H Izzard Trust; and the DIA Lotteries Wellington/Wairarapa Committee, Support for Volunteering Fund, and COGS Committees in Wellington, Hutt Valley and Whitireia;
- ACE Aotearoa and the Wellington Community Trust for supporting our Tikanga Māori project and journey;
- The city councils, schools and churches which helped us keep costs down through rent assistance and rent at community rates: Wellington City Council with Thistle Hall and Newtown Community & Cultural Centre, Porirua City Council and The Learning Shop, Hutt City Council, Miramar Holy Cross School, Berhampore Primary School, St Bernadette's School, and the trustees of Newtown Trinity Union Church;
- Our neighbours and colleagues: ChangeMakers Refugee Forum, New Zealand Red Cross, the team at Preservatorium Café, Interpreting New Zealand, English Language Partners, ETC, Wellington High School, Whitireia, Volunteering NZ, Smart Newtown and Newtown Library, and the many other community and government organisations with whom we work in partnership;
- The members of the Board, for their commitment to ensuring that MCLaSS stays strong and continues to make a real contribution to the successful settlement of former refugees and other migrants;
- And most importantly our MCLaSS clients and communities, for their ongoing motivation and humour, and for being a wonderful part of our New Zealand community.



Multicultural Learning and Support Services

Chair's Report

2017 was an active and successful year. As a snapshot, we worked with 644 individuals from 55 countries across MCLaSS programmes. Those numbers don't include the many communities who use our rooms to host volunteer trainings, community celebrations, and language classes in Arabic, Indonesian, Bengali, Oromo and Hindi. We are truly a hub and home for migrant and former refugee communities.

Early in the year, we refreshed our working environment. While we were sorry to farewell ChangeMakers Refugee Forum, who outgrew our space, it meant we could provide teachers with their own planning space and upgrade a fourth classroom. This was completed in time for the return of our chief executive, Molly Kennedy, from maternity leave.

While Debbie Player transitioned out of the interim CE role, she maintained her leadership of the Tikanga Māori project in our organisation and classrooms. Local iwi, Red Cross and Changemakers Refugee Forum partnered with us through a governance workshop, staff trainings, and two visits with over 300 attendees to Waiwhetū Marae and Te Wharewaka o Poneke in November. The new te reo Māori curriculum was successfully trialled in 2017 as part of this work.

We made a particular effort with outreach this year, with articles in newspapers, radio spots, community newsletters, and in-person meetings. We launched a new website, with the help of our volunteers Jolene Simoes and Fabian Brunner, along with a new LinkedIn page, and an increased presence on Facebook.

In our Adult English programme, across Greater Wellington we offered an astonishing 63 classes over the year. We added a sixth concurrent English for Work class and a fourth Empowering Families ESOL class for parents in Newtown, as well as a new, intensive job hunters class and an intermediate level class in Lower Hutt, in addition to our normal classes. Neda Salahshour led the programme through significant growth and development. Feedback from learners echoes our success, with 90-100% of learners across all programmes saying they are happy or very happy with their experience at MCLaSS.

We assisted 87 migrants and former refugees into employment. This year in particular, strong support from our MSD partners proved critical. While the national funding which previously supported this programme closed after many years, the regional Work and Income/MSD office recognised the important work done by MCLaSS and chose to continue support locally, for which we and our clients are very grateful. Maaïke Christie-Beekman took over leadership of this programme in 2017 and has helped refocus it to best meet the needs of beneficiary clients.

This service works hand-in-hand with our ESOL assessment and advice service, which helped 198 clients to find the right training in 2017.

Our Homework Club has gone from strength to strength. Joanna Divett and her team supported 64 secondary school students in partnership with the Ministry of Education and Wellington East Girls' College.



Multicultural Learning and Support Services

The MCLaSS Board has been a model of stability, with a highly skilled team. Jane Selby joined our board at the 2017 AGM, while all other board members have continued for the full year. We are sorry to say farewell this AGM to Pengbo Jiang, Sapna Samant, and in particular to Darien Mahony, our Deputy Chair, who has been a wonderful volunteer for MCLaSS for the past 7 years.

My thanks to all of our talented staff, interns, volunteers, community partners and clients for making MCLaSS a successful and important organisation 23 years running.

Chris Gilchrist, Board Chair



Multicultural Learning and Support Services

Treasurer's Report

For the Year Ended 31 December 2017

I would like to present the Multicultural Learning & Support Services Incorporated (MCLaSS) Financial Accounts for the year ended 31 December 2017, audited by Moore Stephens.

In 2017 MCLaSS took full advantage of technology now available, moving to Xero for accounting from the beginning of the year and iPayroll in April. We also made a full shift to accruals accounting practice, including for all board reports. Our systems now stand us in a much stronger position to ensure accurate, transparent and efficient management of finances.

This year we completed a stocktake of IT equipment and met with our IT company, IT Works, to carry out a review. With their input on our hardware and systems, we have jointly created a long-term IT plan, which will allow us to slowly upgrade our equipment based on priority and lifespan. We also disposed of several assets which no longer held value.

The Statement of Financial Performance in this report shows our income and expenditure during the year and our equity at year's end.

Total revenue in 2017 of \$1,231,892 had increased from prior year due mainly to:

- An increase in TEC ILN-ESOL funding for additional learners;
- New funding from ACE Aotearoa and Wellington Community Trust for our Tikanga Māori project; and
- A shift in timing of our MSD contract, which recognised more income this financial year.

Expenditure in 2017 went up slightly across the board, including increased volunteer and employee related costs, operational expenses and professional and administrative services.

Overall, MCLaSS made a net surplus of \$8,447 for 2017, up from a deficit the previous year of \$58,418, as per the Statement of Financial Performance. Our reserves stand at \$226,031 for year end. The Board monitors the financials monthly and is comfortable with the financial position.

I would like to take this opportunity to thank MCLaSS staff for their commitment and dedication throughout the year.

Grant Caradus

Treasurer



Multicultural Learning and Support Services

Our People in 2017

Board

Chris Gilchrist, Chair
Darien Mahony, Deputy Chair
Grant Caradus, Treasurer
Marty Pilott
Pengbo Jiang

Martine Udahemuka
Pengbo Jiang
Robyn Pask
Sapna Samant
Jane Selby (from May)

Staff

Chief Executive
ESOL Programmes Manager
Employment Programme
Development Manager

Financial Administrator
Administration Officers
ESOL Assessor/Course Advisor

Employment Coaches

ESOL Teachers

Childcare Workers

Homework Club

Project staff

Molly Kennedy, Debbie Player (Acting)
Neda Salahshour
Maaïke Christie-Beekman

Robert de Cartier-McCarthy
Athicha Janrit, Lucia Zhang
Ximena Abarca-Espina, Dorothy Nightingale,
Kate Peters, Neda Salahshour
Robert de Cartier-McCarthy, Alison Callan,
Cinthia Soto

Abram Shamon, Andy Falshaw, Aurélie Poinard,
Balazs Kundermann, Bernice Deller, Christine
Dykstra, Dorothy Velupula Nightingale, Fiona
Hoang, Jan Dawn, Jill Visser-Cox, Jinnie Potter,
Kate Peters, Kirsten Boardman, Leah Fuimaono,
Maggie Rainey-Smith, Mohammed Nofal, Nancy
Pacheco, Neda Salahshour, Pamela Protheroe,
Rania Zarour, Sarah Pettus, Sharifah Jaafar, Sue
Visser, Ximena Abarca-Espina, Zuzana
Foniokova

Tania Ida Palomina-Vargas, Rebecca Jackson,
Muna Roble, Prabha Prathaban

Joanna Divett, Ayman Tawalbeh, Yousef
Mazraeh

Inge De Leeuw, Teresa Bass

Our thanks also to our excellent group of relieving teachers.



Multicultural Learning and Support Services

ESOL Class Volunteers

Ann Nguyen, Ashok Bhat, Babs Polly, Cashy Yates, Celia Murphy, Chi Isichei, Daya Vithanage, Dianne Paine, Dillon Mayhew, Ellen Donnelley, Franda Sun, Hana Mills, Hannah Holder, Hayley Henton, Helen Cordier, Isabelle Joseph, Jane Selby, John McLean, Judy Keats, Kang Yue (KangKang), Kate Olsen, Khandra Hussein, Kimberley Anastasiadis, Malcolm Pimentel-Hellier, Margarita Dimitrievska, Mark Wass, Mary Edwards, Mary-Jane Monaghan, Meta Assink, Natalia Beliaeva, Rachel Dougherty, Roger Harvey, Sami Aljohani, Sarah Castle, Susan Koster, Terry McHugh, Tess O'Connor, Trang Phung, Trina Burns, Vivienne Revell, Yvonne Cuthbert

Office Interns and Volunteers

Fabian Brunner, Sachithra Rathnayake, Jolene Simoes, Shraddha Mokashi, Cham Kong, Karen Anru Zhou, Leticia Ferreira Do Nascimento, Mozghan Sharifi

Homework Club Volunteers

Aden Jowsey, Amy Gault, Aoife McCoy, Arielle Tracey, Danielle Flores, Emily McCarthy, Fergus Roache, Hiba Hussein, James Churchill, Jenny Schang, Jonathon Kung, Lucy Ayers, Nicola Hood, Raff Kingsbury, Ryan Hammond, Salvador Jr Lacsamana, Sam Tremain, Shannen Barns, Zachary Smith





Multicultural Learning and Support Services

Programmes in 2017

Beginner English Programme

General English courses for former refugees and migrants.

Learners enrol for a semester (half year) at a time and move through four levels of proficiency.

We delivered this programme in Wellington, through seven concurrent classes growing to eight over the year.

We also ran a short programmes during the summer and mid-year breaks, as well as a new refugee arrivals introductory English course.

We added a new Intermediate class in term 4 in Lower Hutt.

Workplace English Programme

English courses focusing on employment skills for former refugees and migrants.

Higher level includes NZQA certified unit standards in health and safety, customer service, teamwork, cleaning, form filling and work experience.

Learners enrol for a semester (half year) at a time.

We delivered this programme in Wellington, Porirua and Lower Hutt.

Empowering Families Programme

Group English classes for parents and caretakers who have children under 5, and for others who may have other barriers to attending full time English classes. Free child care is provided.

We ran classes in Miramar, Berhampore, Naenae and Newtown.

Short classes

We offered short classes in Computer Skills, Learner Licence Driving, Seniors English, and Job Hunters.

Homework Club

Support provided to secondary school students from refugee and migrant backgrounds to assist with homework, NCEA preparation and English acquisition.

Support includes a registered teacher, Arabic speaking teacher aide, and volunteers from local universities and the community.

Provided two afternoons a week during school terms in Wellington.



Multicultural Learning and Support Services

Employment Support

One-to-one coaching, supported by information and training workshops, for skilled former refugee and migrant job seekers whose first language is not English.

Job seekers register with the service they receive support in finding work and up to six months while they settle into their new job.

We delivered this service in Wellington, Porirua and the Hutt Valley.

ESOL Assessment and Course Advice

A diagnostic assessment of English proficiency for people wanting advice on how to develop their English skills to achieve successfully in education and employment.

Applicants book an appointment with our ESOL assessor/advisor for an individual assessment and advisory session, plus referrals to appropriate employment services and/or courses. This may be followed up by help with the enrolment process where needed.

We delivered this programme in Wellington, Porirua and the Hutt Valley.





We taught 427 Beginner Learners of English, from 39 countries.

A 3D pie chart illustrating the distribution of 30 countries. The chart is divided into 30 slices, each representing a country. The slices are arranged in a circle, with some countries having significantly larger shares than others. The countries listed are: Afghanistan, Cambodia, China, Colombia, East Timor, Eritrea, Ethiopia, Fiji, Georgia, Hong Kong, Hungary, India, Iran, Iraq, Japan, Korea, Kenya, Malaysia, Mexico, Myanmar, Nepal, New Zealand, Philippines, Russia, Samoa, Pakistan, Somalia, Sri Lanka, Sudan, Syria, Thailand, Tunisia, Turkey, Tuvalu, Vietnam, and Brazil.

A 3D pie chart illustrating the distribution of age groups among respondents. The chart is divided into seven segments, each representing a different age range. The segments are color-coded and labeled with their respective age groups. The '30 to 39' group is the largest, followed by '40 to 49', '20 to 29', '50 to 59', 'Over 60', '16 to 19', and 'Under 16' is the smallest.

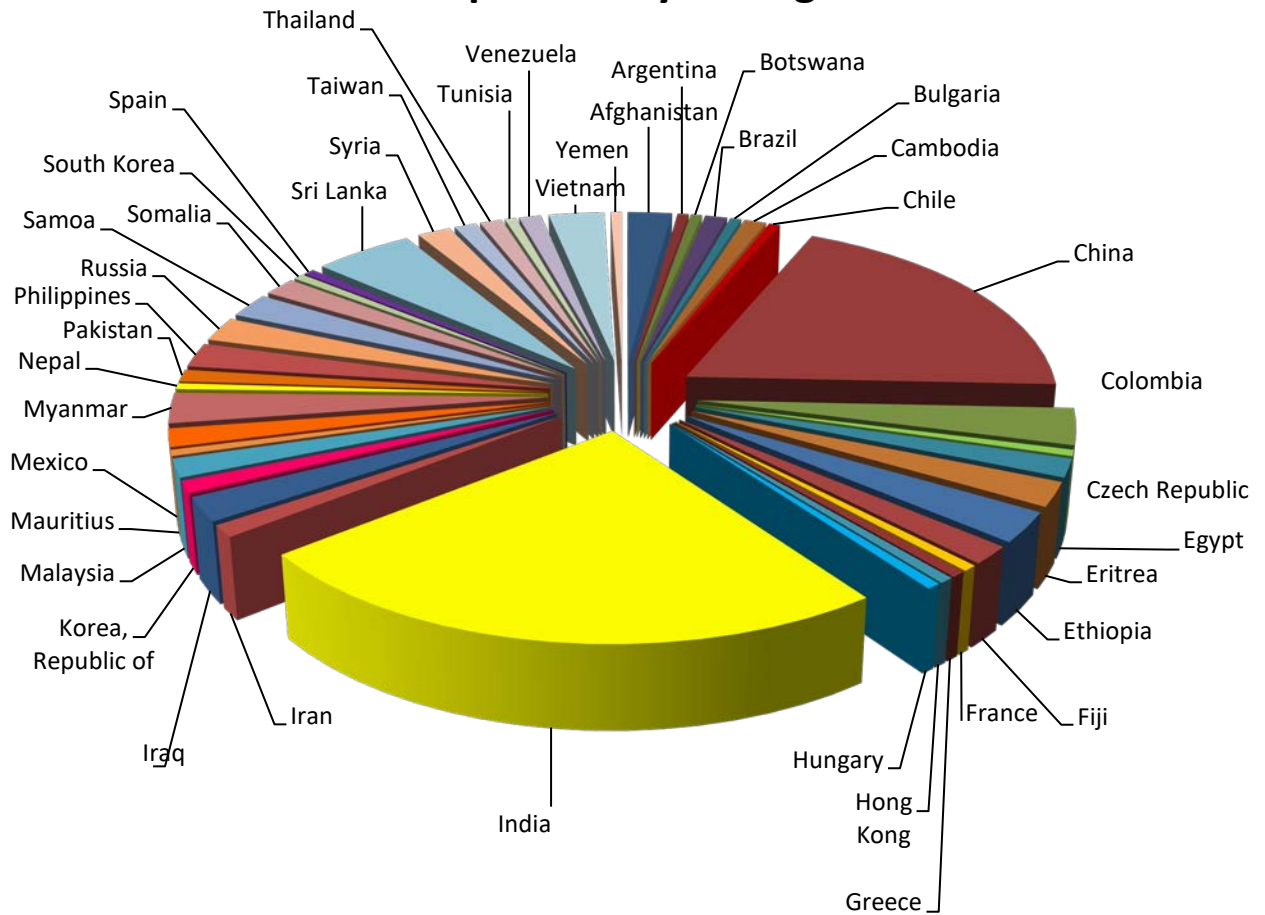
Age Group	Percentage
Under 16	2%
16 to 19	7%
20 to 29	15%
30 to 39	28%
40 to 49	22%
50 to 59	12%
Over 60	14%



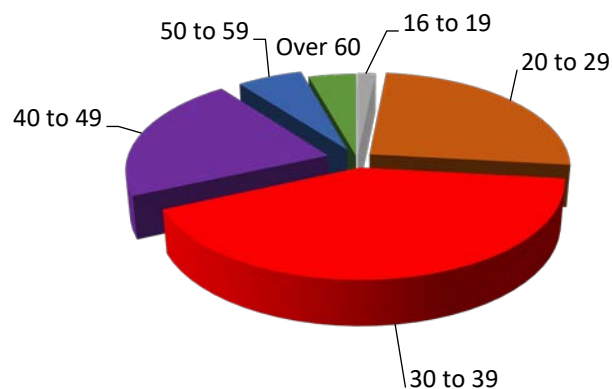
Multicultural Learning and Support Services

We coached and advised 183 new job seekers, from 42 countries.

Emp. Country of origin



Emp. Age

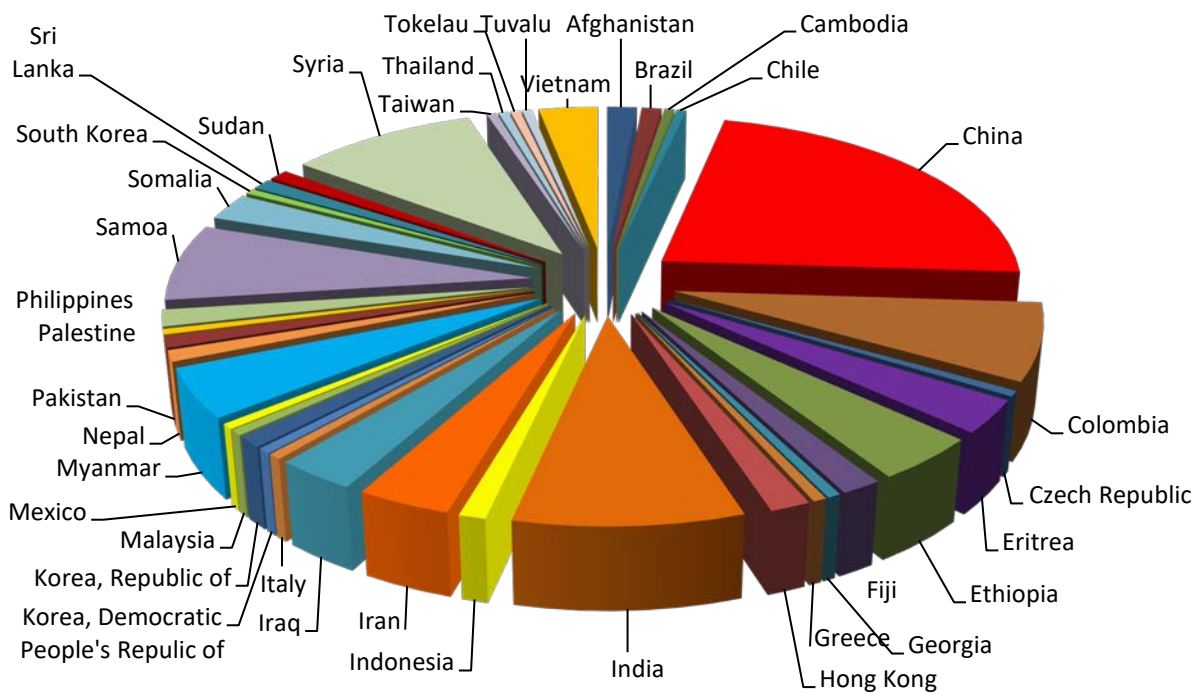




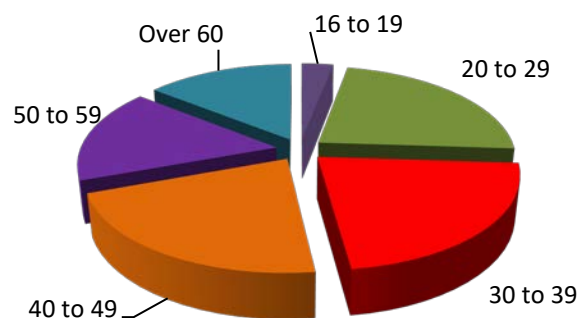
Multicultural Learning and Support Services

We gave 196 people, from 38 countries, a detailed analysis of their strengths and weaknesses in English and advice on suitable courses or employment support.

EASS Country of Origin

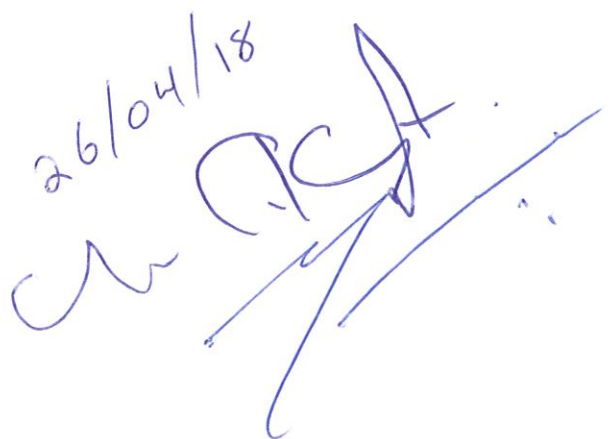


EASS Age



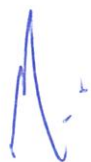
Performance Report

Multicultural Learning & Support Services Inc

26/04/18
A handwritten signature in blue ink, consisting of a stylized 'M' followed by a large, sweeping flourish that extends across the bottom right of the page.

Contents

3	Entity Information
4	Audit Report
5	Statement of Service Performance
6	Statement of Financial Performance
7	Statement of Financial Position
8	Statement of Cash Flows
9	Statement of Accounting Policies
12	Notes to the Performance Report



Entity Information

Multicultural Learning & Support Services Inc For the year ended 31 December 2017

Legal Name of Entity

Multicultural Learning and Support Services (MCLaSS) Incorporated

Type of Entity and Legal Basis

Incorporated Society and Registered Charity (registered number CC23144)

Purpose or Mission

The mission of MCLaSS is to provide education and employment pathways for refugees and other migrants for whom English is an additional language and to support activities which maintain cultural and linguistic identity.

Structure

The organisation is governed by a voluntary board of nine people elected by MCLaSS Society members.

Main Sources of Cash and Resources

MCLaSS receives funding from the Tertiary Education Commission to provide specified services. MCLaSS also receives funding from Ministry of Business, Innovation and Employment for employment coaching services. Other support is provided by Wellington City Council, DIA, and from other trusts and grants to support operations or for specific projects. MCLaSS also receives revenue from room hire outside of class times.

Reliance on Volunteers and Donated Goods or Services

MCLaSS receives significant support from volunteers who provide their time and expertise, including over 50 volunteers in 17. Additionally, the Learning Staircase Ltd provides an educational software package to MCLaSS at a discounted rate. The value of the donated software license is recognised as \$1,321 per annum

Physical Address

Ranchhod House
Level 1, 39 Webb Street
Wellington

Postal Address

P O Box 27-342
Wellington 6011

Independent auditor's report

To the Members of Multicultural Learning and Support Services Incorporated

Opinion

We have audited the accompanying performance report of Multicultural Learning and Support Services Incorporated on pages 3 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 31 December 2017, the statement of financial position as at 31 December 2017, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
 - b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended
 - the service performance for the year then ended, and
 - the financial position of Multicultural Learning and Support Services Incorporated as at 31 December 2017, 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) issued by the New Zealand Accounting Standards Board.

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 the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Multicultural Learning and Support Services Incorporated in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than our capacity as auditor we have no relationship with, or interests in, Multicultural Learning and Support Services Incorporated.

Boards' responsibilities for the performance report

The Board are responsible for:

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

- b) the preparation and fair presentation of the performance report on behalf of Multicultural Learning and Support Services Incorporated which comprises:
- the entity information
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the performance report

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

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

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

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board 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.

This report is made solely to the Members of Multicultural Learning and Support Services Incorporated. Our audit has been undertaken so that we might state to the Members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members, for our audit work, for this report, or for the opinions we have formed.



Moore Stephens Wellington Audit | Qualified Auditors, Wellington, New Zealand
26 April 2018

Statement of Service Performance

Multicultural Learning & Support Services Inc

For the year ended 31 December 2017

Description of Outcomes

Multicultural Learning and Support Services (MCLaSS) Incorporated was established to provide English language programmes and support services to empower people from non-English-speaking backgrounds to communicate, learn, and to achieve their personal and employment goals whilst maintaining their linguistic and cultural identity.

Description of the Outputs

MCLaSS funded and provided the following services and classes in 2017:

General English (TEC funded): Eight classes held five days a week over two semesters in 2017. Class quality was evaluated by students' feedback each semester.

Intensive Literacy and Numeracy Workplace English (TEC funded): Six programmes held in three locations in the Wellington region in 2017. Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.

Empowering Families: Provided four centres for mothers of pre-school children to learn English supported with childcare, with courses running over four terms. Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.

Literacy and Computer: Various programmes were provided which comprised pronunciation classes, computer classes, English for Driving and holiday classes. Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.

Employment and Assessment: A total of 196 individual English language assessments were taken and employment coaching provided to assist 183 newly registered skilled migrants or partners of skilled migrants into employment or further education, delivered over 50 weeks.

Student Homework Club: A total of 64 secondary school students received homework support for four hours a week over 36 weeks.

Additional Output Measures:

Total number of enrolments:	2017:	2016:
	883	825

Supplementary classes are funded by Tertiary Education Commission's ACE funding. The classes are supplementary to the General English classes and are usually for a shorter duration. They allow specific communities of learners to have their needs met. In 2017 these classes include holiday programmes for incoming refugees, computer classes, seniors' English pronunciation and road code classes. Additional funds from trusts and grants supports some aspects of our classes, such as accommodation, child care or IT costs.

Statement of Financial Performance

Multicultural Learning & Support Services Inc
For the year ended 31 December 2017

	NOTES	2017	2016
Revenue			
Donations, fundraising and other similar revenue	1	7,262	10,887
Revenue from providing goods or services	1	1,216,384	1,110,378
Interest, dividends and other investment revenue		8,245	11,282
Total Revenue		1,231,892	1,132,546
Expenses			
Costs related to providing goods or service	2	142,088	134,771
Volunteer and employee related costs	2	900,688	884,120
Other expenses	2	180,670	172,073
Total Expenses		1,223,445	1,190,964
Surplus/(Deficit) for the Year		8,447	(58,418)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Multicultural Learning & Support Services Inc

As at 31 December 2017

	NOTES	31 DEC 2017	31 DEC 2016
Assets			
Current Assets			
Bank accounts and cash	3	19,276	7,530
Term Deposits	3	250,000	250,000
Accounts Receivable		500	206
Accrued Interest Income		2,522	2,388
Prepayments		-	1,864
Total Current Assets		272,298	261,988
Non-Current Assets			
Property, Plant and Equipment	4	63,636	58,297
NZQA Accreditation		9,510	9,510
Total Non-Current Assets		73,146	67,807
Total Assets		345,444	329,795
Liabilities			
Current Liabilities			
Goods and services tax		29,545	21,190
Accounts Payable		7,069	6,509
Accrued Expenses		19,574	8,912
Employee costs payable		18,012	31,364
PAYE Due		1,782	26,627
Bonds Held for Room Hires		1,134	420
Credit Card Payable		1,168	2,253
Income Received in Advance	7	41,128	14,935
Total Current Liabilities		119,413	112,211
Total Liabilities		119,413	112,211
Total Assets less Total Liabilities (Net Assets)		226,031	217,584
Accumulated Funds			
Accumulated Funds	9	226,031	217,584
Total Accumulated Funds		226,031	217,584

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Multicultural Learning & Support Services Inc
For the year ended 31 December 2017

	2017	2016
Cash Flows from Operating Activities		
Cash Received		
Donations, fundraising	33,455	25,822
Receipts from providing goods or services	1,216,128	1,110,736
Interest and dividends	8,112	8,894
Net GST	8,389	4,265
Total Cash Received	1,266,084	1,149,717
Cash Applied		
Payments to suppliers and employees	(1,230,421)	(1,130,102)
Total Cash Applied	(1,230,421)	(1,130,102)
Net Cash Flows from Operating Activities	35,663	19,615
Cash Flows from Investing and Financing Activities		
Cash Applied		
Payments to acquire property, plant and equipment	(23,917)	(5,291)
Total Cash Applied	(23,917)	(5,291)
Net Cash Flows from Investing and Financing Activities	(23,917)	(5,291)
Net Increase (Decrease) in Cash	11,746	14,324
Bank and Cash Balances at the beginning of the period		
Bank and cash balances at the beginning of the period	7,530	(6,794)
Total Bank and Cash Balances at the beginning of the period	7,530	(6,794)
Bank and Cash Balances at the end of the period	19,276	7,530

Statement of Accounting Policies

Multicultural Learning & Support Services Inc

For the year ended 31 December 2017

Reporting Entity

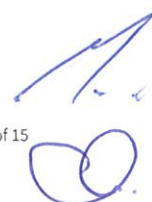
Multicultural Learning & Support Services Inc is incorporated under the Incorporated Societies Act 1908. Its objectives are to provide services that empower people from non English speaking backgrounds to communicate, learn and achieve their goals whilst maintaining their linguistic and cultural identity. Multicultural Learning and Support Services Inc is a non-for-profit incorporated society offering free education and settlement support for adult refugees and migrants in the Wellington region.

Statutory Basis of Preparation

The entity has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting -Accrual (Not-For-Profit) on the basis that the entity does not have public accountability (as defined) and has total annual expenses of less than \$2 million. All transactions in the financial statements are reported using the accrual basis of accounting. The financial statements are prepared on the assumption that the entity will continue to operate in the foreseeable future.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis are applied in these financial statements.



Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of financial performance and the financial position have been applied:

(a) Functional and Presentation Currency

These financial statements are presented in New Zealand dollars (\$). New Zealand dollars is the functional currency for its operations.

(b) Revenue Recognition

Grants, Donations, Fundraising and Other Similar Revenue

Income from Grants, Donations, Funding and other similar revenue is recognised by receipt of income at balance date unless such income has "use or return" conditions attached.

Interest Revenue

Interest revenue is recorded as it is earned during the year.

(c) Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque and savings accounts held at call with banks and Term Deposits held with Westpac Bank.

(d) Property, Plant and Equipment

The entity has the following classes of fixed assets;

Leasehold Improvements	8 - 25 Yr SL
Office Equipment	25 - 97% DV

All property, plant and equipment are recorded at cost less accumulated depreciation.

Depreciation of the property, plant and equipment has been calculated using the expected useful life of the assets. The rates used are shown on the Schedule of Depreciation attached.

(e) Payables and Accrued Expenses

Payables and accrued expenses are measured at the amount owed.

(f) Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

(g) Goods & Services Tax

These financial statements have been prepared on a GST exclusive basis. All amounts are stated exclusive of GST with the exception of accounts receivable and accounts payable which are stated GST inclusive. The entity is registered at the Inland Revenue Department for GST purposes.

(h) Income Tax

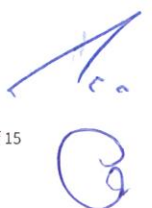
Multicultural Learning & Support Services Inc is a registered charity and is therefore exempt from Income Tax under the Income Tax Act 2007.

(i) Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

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.

Handwritten signature and initials in blue ink, located at the bottom right of the page.

Notes to the Performance Report

Multicultural Learning & Support Services Inc

For the year ended 31 December 2017

	2017	2016
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations Received	3,321	1,441
C H Izard Bequest	3,000	8,478
Koha (Refreshments)	941	968
Total Donations, fundraising and other similar revenue	7,262	10,887
Revenue from providing goods or services		
Insurance Claims	2,132	-
ACE Aotearoa - Tikanga Policy	19,269	6,013
DIA - COGS Hutt Valley	237	-
DIA - COGS Wellington	2,000	-
DIA - COGS Whireia	500	-
DIA - Support for Volunteering Fund	2,119	-
Grant - Lotteries (Emp Fam)	4,250	17,640
Grant - WCC - Accom Assistance	-	7,284
Grant - WCC - Social & Rec	6,000	12,940
MSD - W&I / Funding MEA	143,690	130,627
Office Services	1,264	5,640
Rent Received	-	5,941
Room Hires	16,944	19,226
TEC: Empowering Families (ACE)	35,046	35,046
TEC: General English (ACE)	409,555	409,555
TEC: Holiday ESOL (ACE)	8,698	8,698
TEC: Literacy & Computer (ACE)	47,256	47,256
TEC: Work Place English (ILN)	486,075	386,250
Wellington Community Trust - Tikanga Maori	10,000	-
Homework Club Income	21,350	18,262
Total Revenue from providing goods or services	1,216,384	1,110,378
	2017	2016

2. Analysis of Expenses

Volunteer and employee related costs		
ACC	3,165	2,777
Direct Wages	712,313	650,413
Recruitment	808	654
Staff Expenses	2,071	1,442
Staff Prof Dev/Training/Conference	1,733	468
Staff Travel - Admin	973	1,223
Volunteers	617	171

Wages & Salaries	179,008	226,971
Total Volunteer and employee related costs	900,688	884,120

Costs related to providing goods or services

General English (ACE)	59,549	63,588
Workplace English (ACE)	44,672	44,504
Homework Club	4,134	4,197
Employment Support/EAAS Programmes	4,603	6,506
Literacy & Computer	2,175	8,768
Empowering Families	2,633	1,081
Holiday ESOL	62	114
Tikanga Maori	24,261	6,013
Total Costs related to providing goods or services	142,088	134,771

Other expenses

Accounting	8,353	9,906
Advertising	1,689	1,936
Audit Fees	8,081	5,950
Bank Fees	800	940
Board Expenses	1,835	3,030
Cleaning and Waste disposal	15,312	11,851
Computer Expenses	27,282	23,251
Consultancy	-	427
General Expenses	-	119
Insurance	4,966	1,608
Interest - Admin	15	6
iPayroll Fees	1,753	-
Loss on Disposal of Asset	3,661	-
NZQA Approvals & Compliance	3,369	1,771
Office Expenses	-	4,006
Photocopier - Lease	3,468	4,541
Postage & Couriers	231	240
Printing/Photocopying	779	-
Publicity/Website/Newsletters	1,446	2,300
Power	5,365	5,587
Professional fees	3,244	14,441
Rent - Admin	37,400	37,400
Rent - Community Rental Grants	8,402	10,055
Rent - Parking	3,640	3,640
Repairs & Maintenance	2,119	1,954
Stationery & Consumables - Admin	1,893	-
Depreciation	14,918	15,307
Equipment - < \$500	3,296	749
Telecommunications	14,808	10,305
Resources Materials	190	434
Subscriptions	235	317
Volunteer Project	2,119	-
Total Other expenses	180,670	172,073

2017

2016

3. Analysis of Assets

Bank accounts and cash

Westpac Cheque Account	9,221	3,923
Westpac Online Saver #1	9,805	3,157
Cash on Hand	250	450
Total Bank accounts and cash	19,276	7,530

Term Deposits

Investment Account - #023	50,000	50,000
Investment Account - #027	30,000	30,000
Investment Account - #028	50,000	50,000
Investment Account - #029	50,000	50,000
Investment Account - #030	20,000	20,000
Investment Account - #031	50,000	50,000
Total Term Deposits	250,000	250,000

4. Property, Plant & Equipment

This Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	-	2,883	-	356	2,527
IT Equipment	18,789	15,314	3,661	11,213	19,230
Leasehold Improvements	39,508	5,720	-	3,349	41,879
Total	58,297	23,917	3,661	14,918	63,636

Last Year					
Asset Class	Opening carrying amount	Purchases	Sales/ (Disposals)	Current year depreciation	Closing carrying amount
Furniture and Equipment	-	-	-	-	-
IT Equipment	26,365	5,291	-	12,867	18,789
Leasehold Improvements	41,948	-	-	2,440	39,508
Total	68,313	5,291	-	15,307	58,297

5. Commitments and Contingencies

Multicultural Learning & Support Services Inc has no capital commitments or contingent liabilities at 31 December 2017. (2016: Nil)

2017	2016
------	------

Lease Commitments**Lease Commitments**

Not later than one year	83,147	73,896
Later than one year and not later than five years	149,377	7,662
Total Lease Commitments	232,524	81,558

6. Subsequent Events

There have been no subsequent events that may affect these financial statements. (2016: Nil).

7. Grants Unused at Balance Date

At balance date, MCLASS had received grants totaling \$72,220. The unused portion of the grants of \$41,128 has been recorded in the Statement of Financial Position as Income Received in Advance. Income is recognised when the agreed milestones have been achieved.

Grant	Unspent as at beginning of 2017	Received in 2017	Expended in 2017	Unspent at end of 2017
WCC Soc and Rec Grant	-	12,000	6,000	6,000
WCC Accom Assis Grant	-	7,284	-	7,284
DIA - COGS Hutt Valley	-	1,000	237	763
DIA - COGS Whitireia	-	1,500	500	1,000
DIA - COGS Wellington	-	6,000	2,000	4,000
DIA - Volunteering Projects	-	11,450	2,119	9,331
ACE - Tikanaga Maori Expenditure	12,987	5,985	18,973	-
WCT - Tikanaga Maori Expenditure	-	10,000	10,000	-
NZ Lottery grant	-	17,000	4,250	12,750
	12,987	72,220	44,078	41,128

8. Related Parties

During the year there were no related party transactions entered into.

2017	2016
------	------

9. Accumulated Funds**Accumulated Funds**

Opening Balance	217,584	276,002
Accumulated surpluses or (deficits)	8,447	(58,418)
Total Accumulated Funds	226,031	217,584
Total Accumulated Funds	226,031	217,584