



ANNUAL REPORT 2018



mclass.org.nz



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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 English for Work learners to work alongside their staff in order to gain workplace experience, and who hire our clients in paid work;
- 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 2018 programmes possible: Wellington City Council, the C H Izard Trust; and the DIA Lotteries Wellington/Wairarapa Committee, ACE Aotearoa, Wellington Community Trust, Nikau Foundation, DIA Support for Volunteering Fund, and COGS Committees in Wellington, Hutt Valley and Whitireia;
- 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, the trustees of Newtown Trinity Union Church, Miramar Holy Cross School, Berhampore Primary School, Johnsonville Community Centre, Porirua City Council and the Learning Shop, The Hutt City Council Libraries, and Naenae Primary School
- Our neighbours and colleagues: ChangeMakers Refugee Forum, New Zealand Red Cross, Interpreting New Zealand, English Language Partners, ETC, Wellington High School, Whitireia, Volunteering NZ, Smart Newtown, 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.



Chair's Report

2018 was an active and successful year. As a snapshot, we worked with 580 individuals from 52 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 Arakanese, Bengali, Hindi, African, Oromo, Eritrean, and Arabic communities. We are proud that migrant and former refugee communities see MCLaSS as a place where they belong.

In our Adult English programme, we farewelled Neda Salahshour and welcomed back Kim Paterson as our ESOL Programmes Manager. It was a busy time; across Greater Wellington we offered an astonishing 74 classes over the year. We added a new Seniors class, and a new Empowering Families class to meet the local need. Feedback from learners continues to highlight our success, with 90-100% of learners across all programmes saying they are happy or very happy with their experience at MCLaSS.

This year we were approached by Tertiary Education Commission to become a pre-purchased English language tuition (PELT) provider. This allowed us to support new residents who have recently settled, but who need additional language support to thrive in their new homes.

Maaïke Christie-Beekman skilfully led the Employment Team, and over the year we assisted 62 migrants and former refugees into employment. This service works hand-in-hand with our ESOL assessment & advice service, which helped 208 clients to find the right training in 2018.

Joanna Divett and her team supported 44 secondary school students through the MCLaSS Homework Club, in partnership with the Ministry of Education and Wellington East Girls' College. Joanna also stepped back in term 4 to review a possible expansion of the Homework Club in the Hutt Valley in 2019.

Professional development has been a significant focus this year, with more staff taking advantage of courses and mentoring. In our professional development week we hosted external experts on volunteer management and in managing boundaries when working with vulnerable clients. Our volunteer project concluded with some great results. Student feedback has significantly increased on how they view their volunteer support, and volunteers have positively responded to the new induction, training and support we are providing.

The MCLaSS Board continues to be a highly skilled team. We are sorry this AGM to see off Marty Pilott and Martine Udahehuka, both of whom have been active and engaged board members and volunteers for many years.

My thanks to Molly Kennedy for her ongoing leadership as Chief Executive, and to all of our talented staff, interns, volunteers, community partners and clients for making MCLaSS a successful and important organisation.

Chris Gilchrist, Board Chair



Financial Report

For the Year Ended 31 December 2018

I would like to present the Multicultural Learning & Support Services Incorporated (MCLaSS) Financial Accounts for the year ended 31 December 2018, audited by Moore Stephens.

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 2018 of \$1,348,932 had increased from the prior year due mainly to a late increase of \$93,750 in TEC ILN-ESOL funding. This was after conversations with TEC late in the year, when we identified that the number of learners attending our English classes had well exceeded our projections. We thank TEC for this acknowledgment of the increased service.

Because we had not been relying on additional income, and had been cautious with our expenditure, this allowed for a surplus for the year of \$70,662. We are pleased that surplus means that we are in a stronger and safer financial position, allowing for final reserves of \$296,692 at year end.

Expenditure in 2018 went up slightly across the board, including increased employee related costs, operational expenses and professional services.

The Board monitors the financials bi-monthly and is comfortable with the financial position.

Chris Gilchrist

Board Chair



Our People in 2018

Board

Chris Gilchrist, Chair	Martine Udahemuka
Darien Mahony, Deputy Chair (to May)	Robyn Pask
Jane Selby, Deputy Chair	Sapna Samant (to January)
Grant Caradus, Treasurer	Bridget Murphy (from May)
Marty Pilott	Jeff Thomas (from May)
Pengbo Jiang (to May)	Zainab Radhi (from May)
Julia Tha (board intern)	Enatha Musabe (board intern)

Staff

Chief Executive	Molly Kennedy
ESOL Programmes Manager	Kim Paterson
Employment Programme	Maaïke Christie-Beekman Development Manager
Administration Officers	Athicha Janrit, Lucia Zhang
ESOL Assessor/Course Advisor	Ximena Abarca-Espina, Aurelie Poinard, Kate Peters
Employment Coaches	Maaïke Christie-Beekman, Cinthia Soto, Robert de Cartier-McCarthy, Pia Buck
ESOL Teachers	Abram Shamon, Andy Falshaw, Aurélie Poinard, Balazs Kundermann, Bernice Deller, Christine Dykstra, Dorothy Velupula Nightingale, Fiona Hoang, Jan Dawn, Jared Neems, Jill Visser-Cox, Jinnie Potter, Kate Peters, Kirsten Boardman, Maggie Rainey-Smith, Mary Connell, Mohammed Nofal, Nancy Pacheco, Natalia Beliaeva, Sarah Pettus, Shelley Ashley, Sue Visser, Sukanya Kanarally, Ximena Abarca-Espina
Childcare Workers	Tania Ida Palomina-Vargas, Hazaraan Lathifunisha Ameerudeen, Manisha Sharma, Muna Roble, Reem Aldroubi, Prabha Prathaban, Yasemin Yalcin,
Homework Club	Joanna Divett, Yousef Mazraeh
Project staff	Inge De Leeuw, Natalie Gyles, Irene McDowall

Our thanks also to our excellent group of relieving teachers.



ESOL Class Volunteers

Judy Keats, Dianne Paine, Ellen Donnelley, Tess O'Connor, Dillon Mayhew, Celia Murphy, Terry McHugh, Chi Isichei, John McLean, Babs Polly, Hana Mills, , Franda Sun, Trina Burns, Hayley Henton, Cashy Yates, Meta Assink, Mark Wass, , Helen Cordier, Jane Selby, Ashok Bhat, Hannah Holder, Yue Xie (Oba), Julie Swindon, Anastasia Wilkes, Kathy Ombler, Mary Jane Monaghan, Esther Consedine, Kelly Wright, Judy Laings, Jan Cormack, Roya Jabarouti, Camille Chen, Connie Magallon (Road Code), Sam Hudson, Carmen Harji, Tho Vo, Batool Arif, Irene Mc Dowell, Lana Al Jazmaty, Andrew Mc, Peinan Zhou (Emily), Lily Cao, Sheetal Chauhan, Ada Nally

Office Interns and Volunteers

Shraddha Mokashi, Mozghan Sharifi, Lana Al Jazmaty, Batool Arif, Wei Zeng, Hazaraan Lathifunisha Ameerudeen

Homework Club Volunteers

Mary Knowles, Vani Narayanan, Evangeline Lindsay, Amy Ann Gault, Anastasia Wilkes, Caitriona Pearson, Hanna Aulia, Jenny Sahng, Kathryn Palmer, Mary Clark, Mary-Florence Bleasdale, Saskia Ymker, Sam Tremain, Liam Daly





Programmes in 2018

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 an Intermediate class in Lower Hutt.

English for Work Programme

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

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.

We added a new class in Johnsonville in term 4.

Short classes

We offered short classes in Computer Skills, Learner Licence Driving, and Seniors English (age 60+).

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.



Employment Support

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

Job seekers register with the service and 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 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.

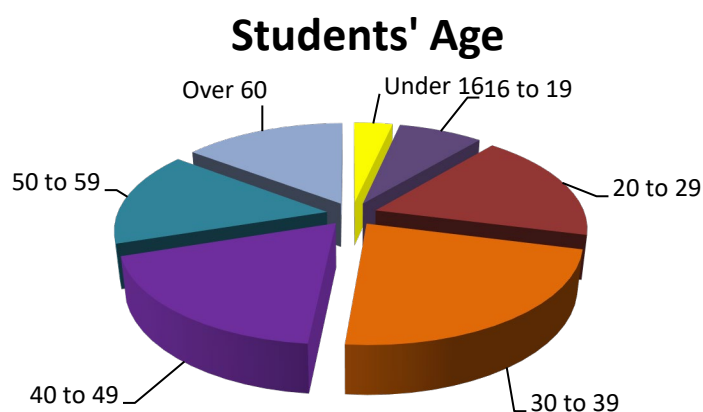
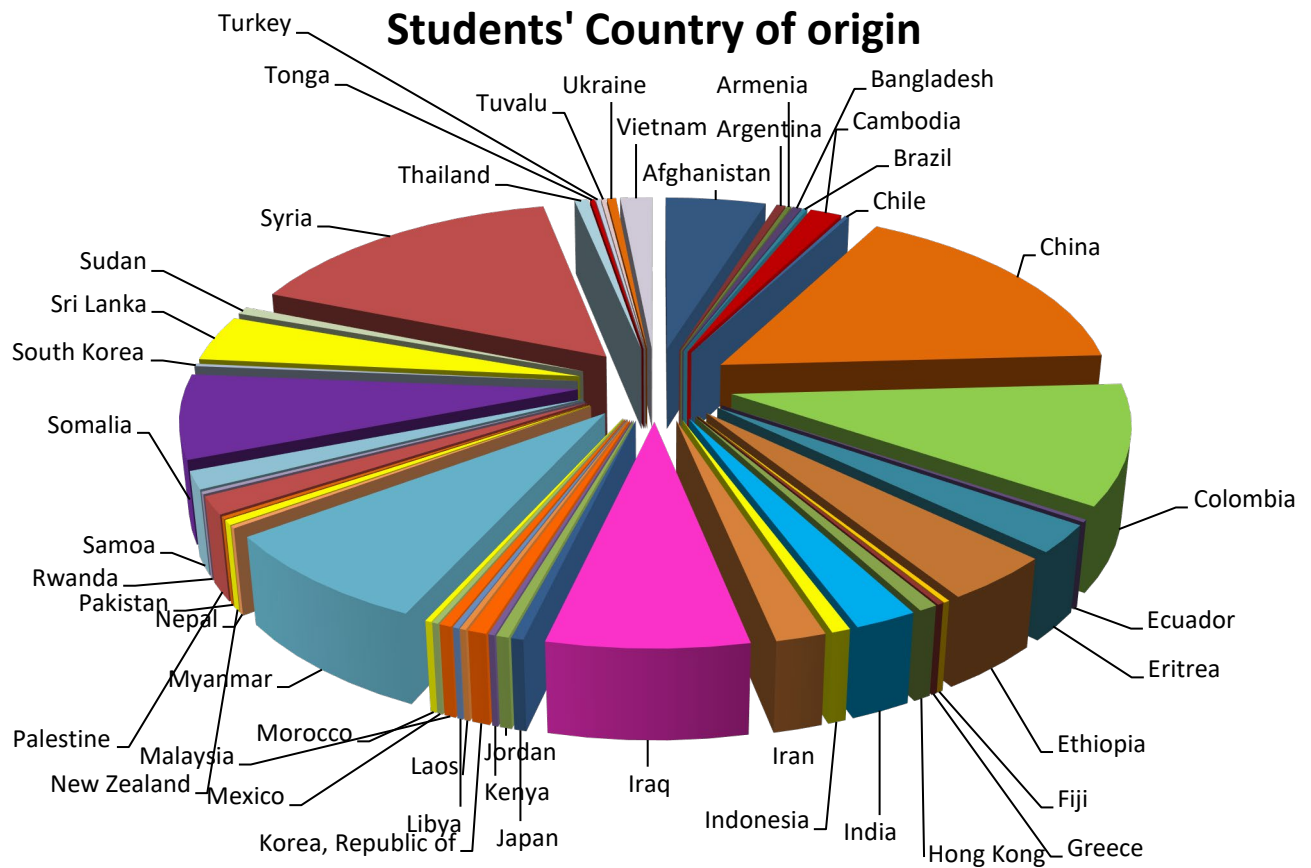
We delivered this programme in Wellington, Porirua and the Hutt Valley.





Clients in 2018

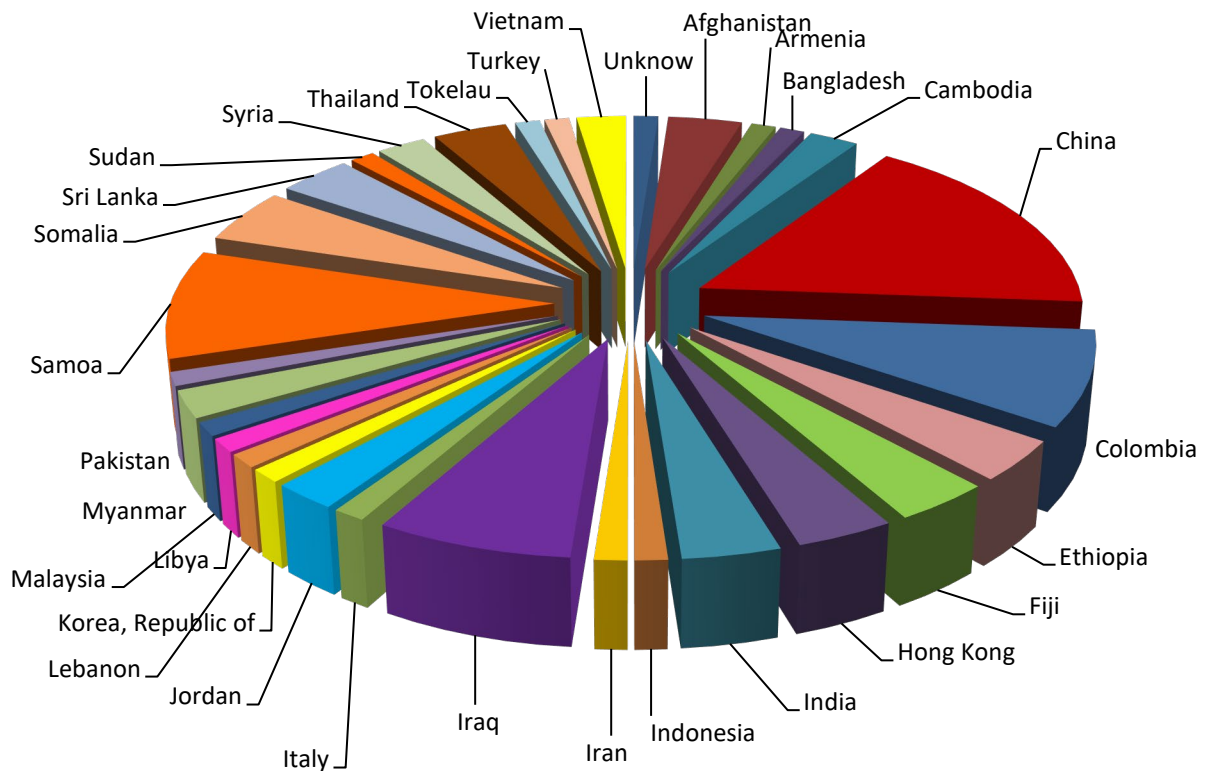
We taught 456 Beginner Learners of English, from 46 countries.



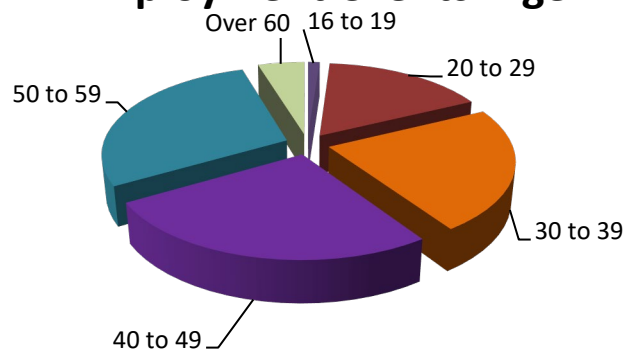


We coached and advised 84 new job seekers, from 31 countries.

Employment Clients' Country of origin



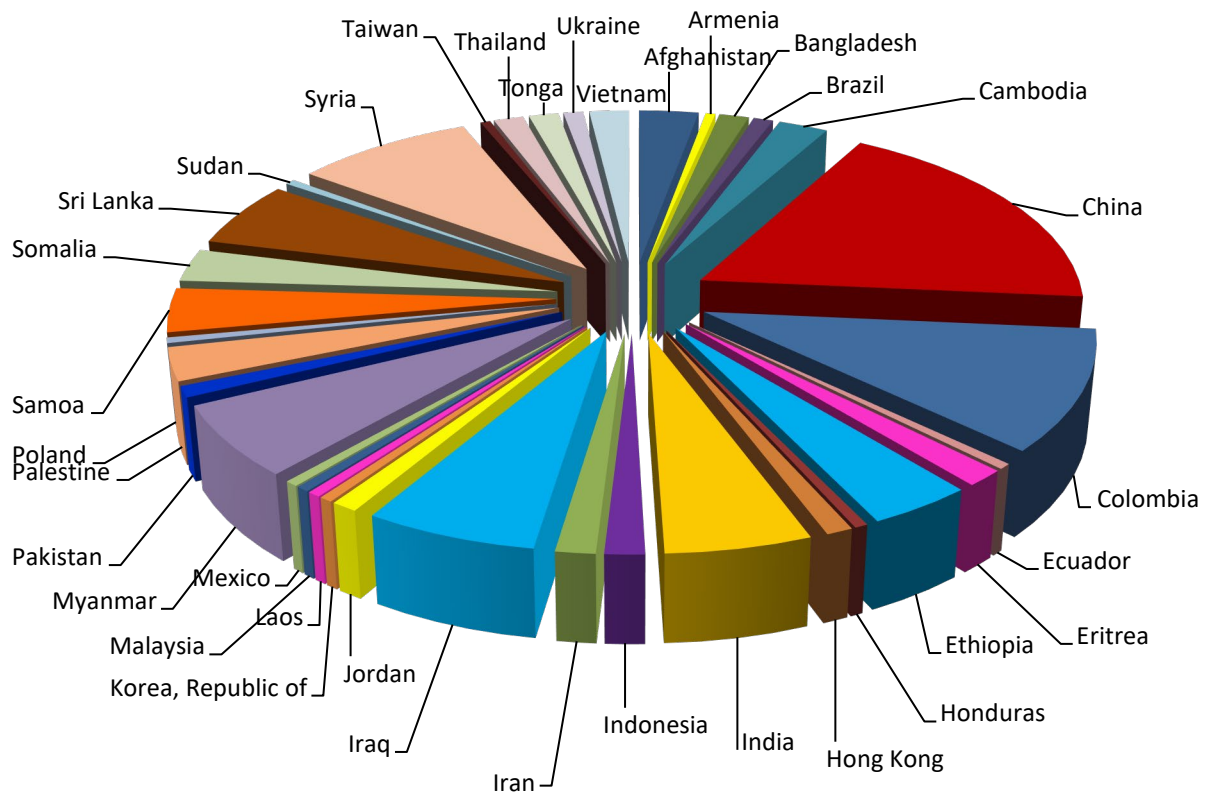
Employment Clients' Age



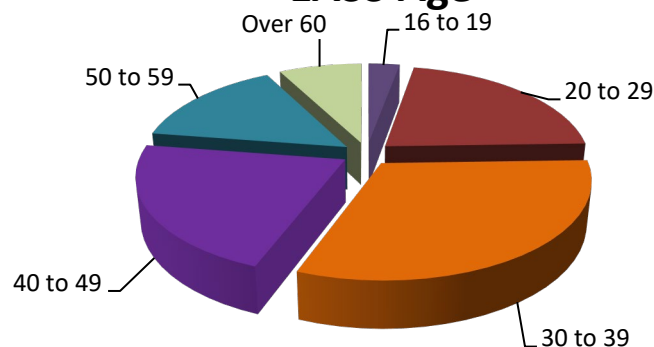


Our ESOL Assessment and Access Service (EASS) supported 208 people, from 35 countries

EASS Country of origin



EASS Age



Performance Report

Multicultural Learning & Support Services Inc
For the year ended 31 December 2018

Prepared by Go Figure 2005 Limited

A handwritten signature in black ink, appearing to be 'EJS', located in the bottom right corner of the page.

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Entity Information

Multicultural Learning & Support Services Inc For the year ended 31 December 2018

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 education services. MCLaSS also receives funding from Ministry of Social Development for employment coaching services. Other support is provided by Wellington City Council, Ministry of Education in partnership with Wellington East Girls College, 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 55 volunteers in 2018. Our thanks to the Learning Staircase Ltd who provide an educational software package to MCLaSS at a discounted rate, and to our private donors who support our work.

Physical Address

Ranchhod House

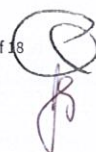
Level 1, 39 Webb Street

Wellington

Postal Address

P O Box 27-342

Wellington 6011



Statement of Service Performance

Multicultural Learning & Support Services Inc

For the year ended 31 December 2018

Description of Outcomes

MCLaSS English language programmes and support services 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 Outputs

	2018	2017
General English Classes		
Number of classes held 5 days a week x 19 weeks in 2 semesters	8.00	8.00
FTE enrolments	4.44	3.26
Enrolment numbers	239.00	209.00
Class quality was evaluated by students' feedback each semester.		
Target Satisfaction Rate %	90.00	90.00
Actual Satisfaction Rate %	94.00	95.00
	2018	2017
English for Work Classes		
Programmes held in 3 locations (Newtown, Lower Hutt and Porirua).		
Number of programmes held x 19 weeks in 2 semesters	6.00	6.00
FTE enrolments	3.84	3.28
Enrolment numbers	134.00	146.00
Class quality was evaluated by students' feedback gathered through interpreter-supported sessions each semester.		
Target Satisfaction Rate %	90.00	90.00
Actual Satisfaction Rate %	97.00	99.00
	2018	2017
Empowering Families Classes		
English for parents, free child care provided for 0-5 years		
5 Locations: Naenae, Berhampore, Miramar, Newtown and Johnsonville		
Classes held 2 days a week for 9-10 weeks each term. One new class in Johnsonville started term 4.		
FTE enrolments	1.18	0.76
Enrolment numbers	134.00	81.00
Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.		
Target Satisfaction Rate %	90.00	90.00
Actual Satisfaction Rate %	93.00	95.00

	2018	2017
Short Classes (Literacy and Computer)		
Intermediate Hutt class held 4 days a week for 4 terms of 9-10 weeks.	1.00	1.00
Seniors 60+ classes held 2 days a week for 4 terms of 9-10 weeks in Wellington.	2.00	2.00
Computer class in Wellington 2 days a week x 10 weeks in term 1.	1.00	1.00
Computer class in Hutt 2 days a week for 2 terms of 9-10 weeks.	1.00	1.00
English for Driving (Learner Licence class) for 4 terms in Wellington.	4.00	4.00
English for Driving for term 4 of 9 weeks in Porirua	1.00	1.00
Holiday programmes x 3 mornings/week x 3 weeks in January	4.00	4.00
Holiday programmes x 3 mornings/week x 3 weeks in July	3.00	3.00
FTE enrolments	1.24	0.66
Enrolment numbers	297.00	200.00
Class quality was evaluated by students' feedback gathered through interpreter supported sessions each semester.		
Target Satisfaction Rate %	90.00	90.00
Actual Satisfaction Rate %	100.00	95.00
	2018	2017

Employment and Assessment

Individual English language assessments.	202.00	196.00
Employment Coaching provided (delivered over 50 weeks) number of clients assisted	61.00	183.00
FTE enrolments	2.11	1.50
Target Satisfaction Rate %	90.00	90.00
Actual Satisfaction Rate % (January - June 2018)	95.00	100.00
Actual Satisfaction Rate % (July - December 2018)	94.00	94.00

	2018	2017
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Student Homework Club

Club ran 2 days/week for 2 hours session x 36 weeks.		
Number of secondary school students who received support through the club.	43.00	64.00
FTE enrolments	0.29	0.40

	2018	2017
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Administration of MCLaSS Services

FTE employees	3.72	2.74
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	2018	2017
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Additional Output Measures

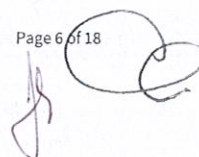
Total number of enrolments	872.00	883.00
Large variety of communities meet weekly, monthly or for special events		

Statement of Financial Performance

Multicultural Learning & Support Services Inc

For the year ended 31 December 2018

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	7,666	7,262
Revenue from providing goods or services	1	1,332,430	1,216,384
Interest, dividends and other investment revenue		8,836	8,245
Total Revenue		1,348,932	1,231,892
Expenses			
Costs related to providing goods or service	2	147,339	141,694
Volunteer and employee related costs	2	913,778	900,688
Other expenses	2	217,154	181,064
Total Expenses		1,278,271	1,223,445
Surplus/(Deficit) for the Year		70,662	8,447



Statement of Financial Position

Multicultural Learning & Support Services Inc

As at 31 December 2018

	NOTES	31 DEC 2018	31 DEC 2017
Assets			
Current Assets			
Bank accounts and cash	3	23,936	19,276
Term Deposits	3	330,000	250,000
Accounts Receivable		1,430	500
Accrued Interest Income		3,085	2,522
Total Current Assets		358,451	272,298
Non-Current Assets			
Property, Plant and Equipment	4	61,934	63,636
NZQA Accreditation		-	9,510
Total Non-Current Assets		61,934	73,146
Total Assets		420,386	345,444
Liabilities			
Current Liabilities			
Goods and services tax		31,948	29,545
Accounts Payable		26,264	7,069
Accrued Expenses		13,042	19,574
Employee costs payable		16,127	18,012
PAYE Due		2,527	1,782
Bonds Held for Room Hires		757	1,134
Credit Card Payable		2,025	1,168
Income Received in Advance		31,004	41,128
Total Current Liabilities		123,693	119,413
Total Liabilities		123,693	119,413
Total Assets less Total Liabilities (Net Assets)		296,692	226,031
Accumulated Funds			
Accumulated Funds		296,692	226,031
Total Accumulated Funds		296,692	226,031

**MOORE
STEPHENS**

[Handwritten signature]
13/May 2019.
Jane Selby
13 / May 2019
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Statement of Cash Flows

Multicultural Learning & Support Services Inc

For the year ended 31 December 2018

	NOTES	2018	2017	NOTES
Cash Flows from Operating Activities				
Cash Received				
Donations, fundraising		7,666	33,455	
Receipts from providing goods or services		1,321,497	1,216,128	
Intetest and dividends		8,273	8,112	
Net GST		4,785	8,389	
Total Cash Received		1,342,221	1,266,084	
Cash Applied				
Payments to suppliers and employees		(1,247,166)	(1,230,421)	
Total Cash Applied		(1,247,166)	(1,230,421)	
Net Cash Flows from Operating Activities		95,055	35,663	
Cash Flows from Investing and Financing Activities				
Cash Applied				
Payments to acquire property, plant and equipment		(10,395)	(23,917)	
Other cash items from investing activities		(80,000)	-	
Proceeds from short term loans		-	-	
Other cash items from financing activities		-	-	
Total Cash Applied		(90,395)	(23,917)	
Net Cash Flows from Investing and Financing Activities		(90,395)	(23,917)	
Net Increase (Decrease) in Cash		4,660	11,746	
Bank and Cash Balances at the beginning of the period				
Bank and cash balances at the beginning of the period	3	19,276	7,530	
Total Bank and Cash Balances at the beginning of the period		19,276	7,530	
Bank and Cash Balances at the end of the period		23,936	19,276	

Statement of Accounting Policies

Multicultural Learning & Support Services Inc

For the year ended 31 December 2018

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

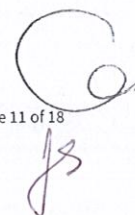
Multicultural Learning & Support Services Inc is a registered charity and is therefore exempt from Income Tax under the Income Tax Act 2007.

(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.



Notes to the Performance Report

Multicultural Learning & Support Services Inc

For the year ended 31 December 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations Received	2,000	3,321
C H Izard Bequest	4,783	3,000
Koha (Refreshments)	883	941
Total Donations, fundraising and other similar revenue	7,666	7,262
Revenue from providing goods or services		
Insurance Claims	27,120	2,132
ACE Aotearoa - Tikanga Policy	2,993	19,269
DIA - COGS Hutt Valley	1,338	237
DIA - COGS Wellington	6,635	2,000
DIA - COGS Whitiareia	1,958	500
DIA - Support for Volunteering Fund	9,331	2,119
Grant - Lotteries (Emp Fam)	15,250	4,250
Grant - WCC - Accom Assistance	9,105	-
Grant - WCC - Social & Rec	9,333	6,000
MSD - W&I / Funding MEA	130,627	143,690
Office Services	579	1,264
PELT - Income	5,126	-
Room Hires	11,102	16,944
TEC: (ACE)	500,610	35,046
TEC: English for Work (ACE)	-	409,555
TEC: Holiday ESOL (ACE)	-	8,698
TEC: Literacy & Computer (ACE)	-	47,256
TEC: General English (ILN)	580,032	486,075
Wellington Community Trust - Tikanga Maori	-	10,000
Homework Club Income	19,790	21,350
Hutt Homework Club	1,500	-
Total Revenue from providing goods or services	1,332,430	1,216,384

	2018	2017
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC	2,761	3,165
Direct Wages	736,174	712,313
Recruitment	690	808
Staff Expenses	2,255	2,071
Staff Prof Dev/Training/Conference	1,943	1,733
Staff Travel - Admin	663	973
Volunteers	36	617

	2018	2017
Wages & Salaries	169,255	179,008
Total Volunteer and employee related costs	913,778	900,688
Costs related to providing goods or services		
General English (ACE)	63,006	59,549
Workplace English (ACE)	46,179	44,672
Homework Club	4,467	4,134
Employment Support/EAAS Programmes	15,217	4,603
Literacy & Computer	7,327	2,175
Empowering Families	2,888	2,633
Holiday ESOL	94	62
Tikanga Maori	4,693	23,867
PELT - Wages	3,468	-
Total Costs related to providing goods or services	147,339	141,694
Other expenses		
Accounting	11,859	8,353
Advertising	2,210	1,689
Amortisation	9,510	-
Audit Fees	7,140	8,081
Bank Fees	795	800
Board Expenses	1,703	1,835
Cleaning and Waste disposal	13,645	15,312
Computer Expenses	23,801	27,282
Insurance	3,514	4,966
Interest - Admin	11	15
iPayroll Fees	1,986	1,753
Legal Fees	33,713	-
Loss on Disposal of Asset	-	3,661
NZQA Approvals & Compliance	1,764	3,369
Office Expenses	164	-
Photocopier - Lease	1,445	3,468
Postage & Couriers	283	231
Printing/Photocopying	3,225	779
Publicity/Website/Newsletters	1,395	1,446
Power	5,317	5,365
Professional fees	22,952	3,638
Rent - Admin	25,358	37,400
Rent - Community Rental Grants	2,201	8,402
Rent - Parking	3,640	3,640
Repairs & Maintenance	1,797	2,119
Stationery & Consumables - Admin	1,735	1,893
Depreciation	12,097	14,918
Equipment - < \$500	1,343	3,296
Telecommunications	12,988	14,808
Resources Materials	18	190

Subscriptions	1,078	235
Volunteer Project	8,468	2,119
Total Other expenses	217,154	181,064

2018 2017

3. Analysis of Assets

Bank accounts and cash

Westpac Cheque Account	23,184	9,221
Westpac Online Saver #1	545	9,805
Cash on Hand	207	250
Total Bank accounts and cash	23,936	19,276

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
Investment Account - #031	-	50,000
Investment Account - #032	10,000	-
Investment Account - #033	10,000	-
Investment Account - #035	30,000	-
Investment Account - #036	100,000	-
Total Term Deposits	330,000	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	2,527	3,583	-	444	5,666
IT Equipment	19,230	6,812	-	8,208	17,834
Leasehold Improvements	41,879	-	-	3,444	38,435
Total	63,636	10,395	-	12,097	61,934

Last 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

5. Commitments and Contingencies

Multicultural Learning & Support Services Inc has no capital commitments or contingent liabilities at 31 December 2018. (2017: Nil)

	2018	2017
Lease Commitments		
Lease Commitments		
Not later than one year	79,577	83,147
Later than one year and not later than five years	85,480	149,377
Total Lease Commitments	165,057	232,524

6. Subsequent Events

There have been no subsequent events that may affect these financial statements. (2017: Nil).

7. Grants Unused at Balance Date

At balance date, MCLASS had received grants totalling \$117,496 over the last two years (2018: \$45,276, 2017: \$72,220). The unused portion of the grants of \$31,004 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 2018	Received in 2018	Expended in 2018	Unspent at end of 2018
WCC Soc and Rec Grant	6,000	10,000	9,333	6,667
WCC Accom Assis Grant	7,284	7,284	9,105	5,463
DIA - COGS Hutt Valley	763	1,000	1,263	500
DIA - COGS Whitireia	1,000	2,000	1,833	1,167
DIA - COGS Wellington	4,000	5,500	6,292	3,208
DIA - Volunteering Projects	9,331	-	9,331	-
ACE - Tikanga Māori Expenditure	-	2,993	2,993	-
Wellington Community Trust	-	5,000	-	5,000
NZ Lottery Grant	12,750	10,000	15,250	7,500
Nikau Grant	-	1,500	-	1,500
	41,128	45,277	55,400	31,004

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 Whitirea	-	1,500	500	1,000
DIA - COGS Wellington	-	6,000	2,000	4,000
DIA - Volunteering Projects	-	11,450	2,119	9,331
ACE - Tikanga Māori Expenditure	12,987	5,985	18,973	-
WCT - Tikanga Māori 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: Nil).

2018 2017

9. Accumulated Funds

Accumulated Funds		
Opening Balance	226,031	217,584
Accumulated surpluses or (deficits)	70,662	8,447
Total Accumulated Funds	296,692	226,031

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 17, 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 2018, the statement of financial position as at 31 December 2018, 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 2018, 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
13 May 2019