

Annual Report

1 July 2023 – 30 June 2024



All New Zealanders well-housed

communityhousing.org.nz

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About

Community Housing Aotearoa

Community Housing Aotearoa (CHA) is an incorporated society and a peak body for Aotearoa's community housing sector. A list of our members is in this annual report. Established in 2004, CHA has an important role in placing the community housing sector at the forefront of housing delivery, listening to and advocating on behalf of its members and representing them as one voice.

Company details

Co-Chairs

Nic Greene and Hope Simonsen

Council members

Nic Greene (Co-Chair), Hope Simonsen (Co-Chair), Cate Kearney (Treasurer), Lisa Woolley, Patrick Kay, Ali Hamlin-Paenga, Neil Porteous and Fiona Hamilton

Our team

Paul Gilbert (CE), Chris Glauzel (Deputy CE), David Zussman (Engagement & Support Manager), Amanda Kelly (Policy & Practice Lead), Peter Stowers (Pacific Relationship Manager), Talavao Ngata (Pacific Policy Advisor), Wendy Marr (Communications Manager) and Ruth Avery (Executive Administrator)

Nature of business

To achieve our vision of 'All New Zealanders well-housed', we advocate for a well-functioning housing system and the realisation of the right to a decent home.

Registered office

Level 11, Ranchhod Tower, 39 The Terrace/
102-112 Lambton Quay, Wellington

Bankers

Kiwibank, Private Bag 39888,
Wellington Mail Centre, Lower Hutt 5045

Accountant

The Bookish Tax Tart

Auditor

Aurora Financials Ltd

Charities Service Number

CC36095

Incorporation number

1583033

IRD number

89-577-874

Report from the Co-Chairs



Hope Simonsen and Nic Greene
Co-Chairs

30 June 2024

The vision of Community Housing Aotearoa (CHA) is to make sure every New Zealander is well-housed in a warm, safe, dry and affordable home. Access to adequate housing is both a moral issue, and it is a human right. As such, CHA continues to work hard to support the growth and development of community housing providers to enable them to provide more much needed affordable and social housing. CHA supports community groups large and small who deliver a very wide range of products and services across the country.

The change of government and the introduction of a new direction has increased the focus on building the delivery capacity of social housing providers. However, as a sector, we also remain committed to delivering a wide range of tenures and choices for low- and moderate-income households, including affordable rentals, kaumatua and pensioner housing, social housing, alternative tenures and a range of progressive home ownership products.

CHA acknowledges and celebrates the diversity of the community sector and reaffirms our position

“CHA continues to work hard to support the growth and development of community housing providers to enable them to provide more much needed affordable and social housing.”

as trusted providers of quality housing, supporting people to thrive in communities of their choice. To this end this year we have refreshed and updated our CHA strategy for the period 2024 to 2027.

This year the CHA team improved the alignment of the annual workplan and activities with our refreshed strategy and changing funding sources. More emphasis has been placed on member services as we diversify income streams. We wish to offer our thanks to all CHA members, both full members and partner members for the ongoing

confidence and support you have provided to CHA during this transition. We are encouraged by the growth in overall membership and will continue to look for and find ways to serve members' needs and interests to the best of our ability.

“We are encouraged by the growth in overall membership and will continue to look for and find ways to serve members' needs and interests to the best of our ability.”

We take this opportunity to thank our philanthropic supporters and especially to offer our thanks to our strategic partners the JR McKenzie Trust and the Peter McKenzie Project. We are actively seeking other partners and sponsors to support the work we do. A key element of our work is defining and promoting active housing system citizenship, innovation, collaboration and equity. Together, we can do more.

We acknowledge the leaders in our sector who have given their time and expertise to the National

“A key element of our work is defining and promoting active housing system citizenship, innovation, collaboration and equity. Together, we can do more.”

Council. The CHA Council is formed by way of a mixture of appointed and elected seats all drawn from the leadership pool of full CHA members and includes a delegate from Te Matapihi. As we write this Annual Report and head into our 2024 AGM the Council includes us as co-chairs, Cate Kearney as Treasurer, Ali Hamlin-Paenga from Te Matapihi, Neil Porteous who is the GM Housing at the Tāmaki Regeneration Company, Lisa Woolley who is CEO of Visionwest Community Trust, and Fiona Hamilton, CEO of LinkPeople.

We also take this opportunity to offer our sincere thanks to all of those who have supported the work of the community sector and CHA this past year. We are very grateful, thank you.

Nic Greene and Hope Simonsen
Co-Chairs

Report from the Chief Executive and Deputy Chief Executive



Paul Gilbert, Chief Executive

Chris Glaudel, Deputy Chief Executive



The past Financial Year seemed to go very quickly. Perhaps that is a function of the fact that an awful lot has changed in a short space of time. We don't expect that to end soon and are working to remain agile whilst focussing on our long-term vision.

From a CHA operational perspective our year was punctuated by a very significant change in the form of our operations and revenue streams. With the incoming Government clearly signalling austerity, our Council focussed on delivering key member services and diversifying our revenue. We worked closely with Te Matapihi during this time, sharing knowledge, updates and communications that affected our memberships and our ability to serve them.

We remain active members of the JR McKenzie Trust supported flotilla called the Peter McKenzie Project. That collaboration has enabled numerous other connections and collective actions including the work with the Te Ohu Whakawhanaunga Charitable Trust in Auckland. Leading up to the

election, Te Ohu secured the commitment of Nicola Willis to deliver 1,000 new social homes in Auckland each year of this new Government. When we work together we can lead and deliver the solutions to our housing crisis.

“When we work together we can lead and deliver the solutions to our housing crisis.”

We hear consistent messages about what is needed to allow us all to make an even bigger contribution to improve housing. Especially the need for long-term policy and funding certainty, and greater flexibility and connection between the different funding streams, programmes and agencies. When we imagine a better future we wonder how can we have settings that enable the delivery of mixed tenure homes and

Australasian Housing Institute to build up their courses and network opportunities for members. Work continued on the CHA HUB, a web-based 'commons' for evidence, knowledge and storytelling which will launch in due course to support the strategic objectives of CHA and its members.

During the course of the FYE June 30th 2024 we continued to work closely with a range of Ministries and interested parties. We have strong multilevel relationships with MHUD, Kāinga Ora and MSD. Our ongoing work programme with KO includes workforce development, tenancy placement partnerships and will evolve over time as they work through their reset with the implementation of aspects of the Review that was undertaken.

As demonstrated in the financial section of this report, CHA is in a solid position. We are working to ensure we remain viable and resilient to changing conditions. Historically, membership revenue represented less than 8% of our annual operating budget. Since our founding, our average income from government has been 68%, most recently for contracted services delivered to Te Tūāpapa Kura Kāinga, Ministry of Housing and Urban Development. That imbalance has come to an end. As an incorporated society our members voted to increase membership fees resulting in more than doubling membership revenue. We are very pleased to report that, since then, membership has grown significantly and these fees now represent over 20% of our current OPEX budget. Government funding represents an historic low of 44%. We are focussed on continuing to grow additional revenue streams and have a significantly reduced scope of services and contract with MHUD for the 2024/25 fiscal year. This supports a better balance of our allocation of resources in service of members and their interests.

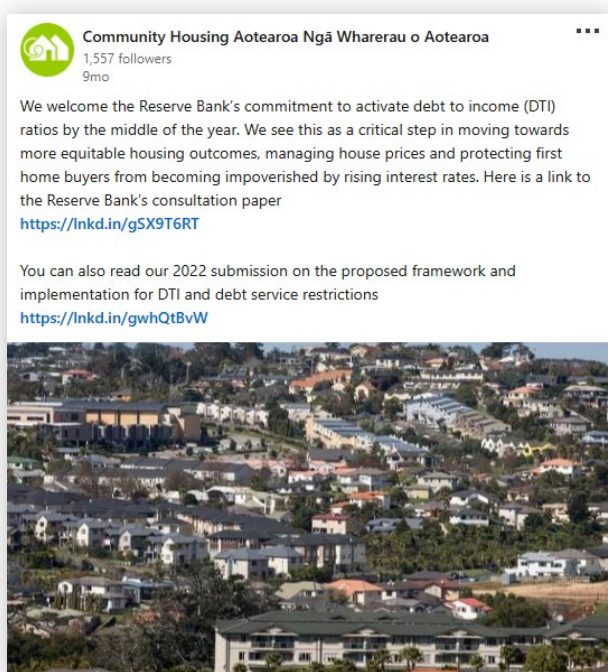
Our consulting subsidiary, Community Housing Solutions, is one means of increasing our sustainability. Since 2017, CHS has earned over \$1 million in revenue supporting members, local authorities and central government agencies on social and affordable housing assignments. This has largely been done through word of mouth



Chris Glaudel, CHA (left) and Jen Deben, Te Matapihi He Tirohanga Mo Te Iwi Trust (right)



Paul Gilberd, CHA (left) and Alan Thorp, Habitat for Humanity New Zealand (right)



rather than actively marketing our services. The CHA Council has approved growing the profile and volume of CHS activity in the coming year.

The ability of Community Housing Aotearoa to deliver rests upon the active engagement of our members and the work of our Council and staff. We want to acknowledge the work of Ngahuia Wright, our Executive Administrator from 2019-2024 for her contribution to our members and her colleagues. We also wish to acknowledge the return of Wendy Marr as our Communications Manager and Ruth Avery as Executive Administrator. Both have worked with CHA previously and returned to us during the year. We also thank David Zussman, Amanda Kelly, Talavao Ngata and Peter Stowers for their passion and dedication to improving housing outcomes for all New Zealanders.

We value all our stakeholders and funders including Te Tūāpapa Kura Kāinga, Ministry of Housing and Urban Development, Ministry for Pacific Peoples, Ministry of Social Development, the Peter McKenzie Trust and the Lottery Grants Board.

Community providers own and manage over 26,000 homes for over 35,000 New Zealanders. Collectively we can do more. We can provide more



Left to right: Barry Mills, Abbeyfield (Board Member 2013-2023) Susan Jenkins, Abbeyfield (Executive Officer 2015-2024) and David Zussman, CHA

quality services and outcomes, and we are fit and ready to grow our contribution. Your team at CHA wishes to thank you, our members, for all that you do to realise our vision of 'All New Zealanders well-housed'. We look forward to continuing to support your efforts and forge new pathways for whānau into decent homes. Our job as a sector now, more than ever before, is to be proactive housing system citizens and to relentlessly offer sector-wide solutions in the places we stand.

Paul Gilbert
Chief Executive

Chris Glaudel
Deputy Chief Executive

Photos from the Pacific Community Housing Network



Delivering against our **Strategic Plan**



A RESPONSIVE HOUSING SYSTEM

Meeting housing needs across the continuum and retaining investment to benefit communities across generations.

2024 goals

How we're meeting them

Retained affordability – uplift, capture, retention and recycling – is widely understood and used consistently

- Advocacy for Retained Affordability by:
 - Partnership with Te Ohu Whakawhanaunga Tāmaki Makaurau
 - Webinar on Inclusionary Housing with the Wellington Regional Leadership Committee
 - Submission and oral testimony to the Independent Hearings Panel supporting Queenstown Lakes District Council's inclusionary housing plan change
 - Support to community housing regional networks on their advocacy efforts
- Submission to Auckland Long-Term Plan with specific support for Outcome 4: Homes and Places
- Reserve Bank of New Zealand submission on Debt to Income restrictions and LVR calibration
- Submission on Residential Property Managers' Bill
- Continued to build on and strengthen partnerships with research institutions (e.g. He Kāinga Oranga / Otago University and MAPIHI / University of Auckland) to contribute towards evidence-based policy making.

Adoption of a human rights-based New Zealand housing strategy

- Worked in partnership with Te Ohu Whakawhanaunga as a vehicle for change, to deliver on their local government and central government 2024 housing campaign
- Delivered Ngā Puna Korero, voices of lived experience report, in partnership with Te Matapihi
- Engaged with sector on Progressive Home Ownership paper, Ka Ruru Te Hau.

'Our Place' provides a sector strategy and development plan contributing to the New Zealand Housing Strategy

- Engagement with MHUD and MSD on homelessness and housing policy development
- Informed the evaluation of the National Homelessness Action Plan.

Continues on following page...



To be 'well-housed' means meeting seven measures:



Security of tenure



Affordable



Habitable



Accessible



Culturally adequate



Location



Access to services, facilities and infrastructure



INCREASED SUPPLY OF ADEQUATE HOMES

Increased rental and ownership choices where housing costs are around 30% of household income and where community housing plays an important role in 'All New Zealanders well-housed'.

2024 goals

Housing programmes are available to households across the housing continuum

Capital and operating funding is available from multiple sources to meet housing needs in all regions

A range of planning tools are available to increase supply

How we're meeting them

- The Progressive Home Ownership (Provider Pathway) Programme delivered 202 households. 53 of these were Māori households, 45 were Pacific. Funding for this programme stopped 30 June 2024
- Affordable Housing Fund: \$100m offered for phase two. Funding for this programme stopped 30 June 2024
- 1,225 new public houses provided by CHPs: 550 new builds, 675 redirects
- 1,500 new IRRS places announced in May 2024 budget
- Ongoing engagement with Jon Ross from Housing Australia and The Treasury, Reserve Bank and MHUD on Social Housing as an asset class (lower-risk)
- Supporting the implementation of the Homelessness Local Innovation and Partnership Fund
- Supporting development and design of homelessness policies and initiatives e.g. Outreach services and Rangatahi youth from budget 2023
- Continued support and advocacy for new investment into affordable housing through impact investors, philanthropic investment, innovative partnerships with financial intermediaries providing low-cost debt and equity solutions, faith-based partnerships, local government partnerships including inclusionary zoning and housing advocacy.

Continues on following page...



To be 'well-housed' means meeting seven measures:



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Accessible



Culturally adequate



Location



Access to services, facilities and infrastructure



QUALITY PROVIDERS DELIVERING BETTER RESIDENT AND COMMUNITY OUTCOMES

CHA provides a sector voice, advocating for the role of the community housing sector in the achievement of 'All New Zealanders well-housed'.

2024 goals

CHA members participate in benchmarking and publicly report on performance

How we're meeting them

- CHA bimonthly full members meetings and quarterly meetings for all members
- Established Pacific Community Housing Network
- Completed partnership with Ministry for Pacific Peoples to support Pacific organisations in becoming active members of the community housing sector
- Supported the establishment and delivery of the National Housing First Community of Practice
- Coordinated and delivered the MSD training series 2023/2024 and Tenancy Management Community of Practice
- Led the development of a Tenancy Management Capability Framework and workforce development training and qualification pathway
- Facilitated peer support-led workshop at Housing First COP (September 2023)
- Facilitated Pacific Housing workshop at Housing First COP
- Confirmation and Planning for 2024 Community Housing Aotearoa Growing Together Conference.



To be 'well-housed' means meeting seven measures:



Security of tenure



Affordable



Habitable



Accessible



Culturally adequate



Location



Access to services, facilities and infrastructure



CHA IS EFFECTIVE, REPRESENTATIVE AND SUSTAINABLE

CHA provides a sector voice, advocating for the role of the community housing sector in the achievement of 'All New Zealanders well-housed'.

2024 goals

We are resourced sufficiently to achieve our mission and outcomes

How we're meeting them

- Building our system change and leadership capacity as a team, including attending the Peter McKenzie Project Mahi Tahī retreats; participating in The Workshop Narratives for Change trainings; attended five-day training with Te Ohu Whakawhanaunga
- Progressed update of the Community Housing Aotearoa Strategic Plan
- Reinstated monthly comms and media community of practice meetings for the sector
- Achieved a surplus for the fiscal year ending 30 June 2024
- Approved scoping of expanded services by our wholly owned subsidiary Community Housing Solutions to further increase our earned revenues
- Confirmed a one year contract with the Ministry of Housing and Urban Development for peak body services.

Statement of Service Performance 2023-2024

Community Housing Aotearoa worked to implement and engage with the actions contained in its 2019-2024 Strategic Plan to see 'All New Zealanders well-housed'.

A RESPONSIVE HOUSING SYSTEM

Meeting housing needs across the continuum and retaining investment to benefit communities across generations.



12

Policy submissions



4

Local government members

QUALITY PROVIDERS DELIVERING BETTER RESIDENT AND COMMUNITY OUTCOMES

Community Housing Providers are delivering quality services against benchmarked practice, working in partnership with residents to create sustainable, flourishing communities.

134

Number of members

88%

Membership renewal rate



18

Newsletters delivered

1523

Newsletter subscribers



31

Training events/meetings*

983

Organisations participating in training events/meetings*

1,748

Individuals participating in training events/meetings*

9

Networks supported

176

Network members



87.5%

Member satisfaction (% very and some-what satisfied)

*Includes in-person training events and Zoom training meetings

Media coverage

2023-2024

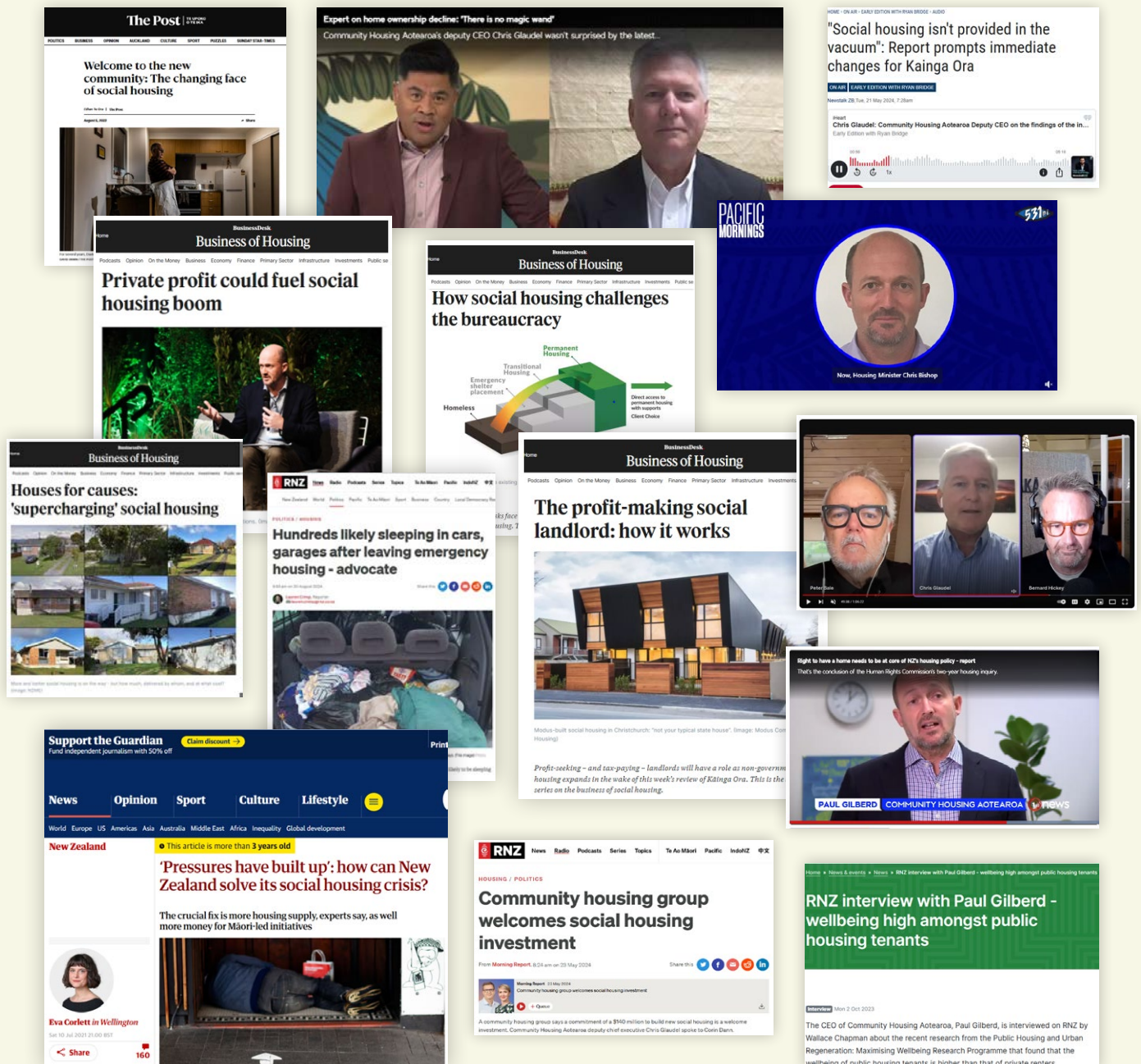
53

posts on LinkedIn



18

articles across television, print, radio and online media platforms



Our members: making a difference



Stock image for illustrative purposes only. People are models.

Providing homes away from home for Ngāti Tahu-Ngāti Whaoa whānau

Tauhara North No 2 Trust has completed Ngā Kāinga Manaaki, an urban Māori housing development offering 30 new affordable apartments for whānau living in Tāmaki.

The Hamlin Road site which was formerly home to the Mt Wellington rugby clubrooms, now offers two, three-storey apartment blocks with carparking and provides warm, dry and affordable housing options to whānau across five three-bedroom, nine one-bedroom and 16 two-bedroom apartments.

Based in the central Bay of Plenty, the Trust saw the potential of the suburban site to provide 'papakainga-like' accommodation for their whānau. Nestled in the heart of the east-Auckland community, Ngā Kāinga Manaaki overlooks the Mt Wellington rugby fields and is close to schools, services and supermarkets.

The iwi has historical, cultural and current connections with geothermal resources. Contemporary artwork along the retaining walls provide gentle reminders of those links. Te Kāinga Atawhai, a registered Auckland based CHP, provides tenancy management and wrap-around rongoa or mirimiri. Tenants pay affordable rents based on \$420 (one bedroom) \$500 (two bedroom) and \$600 per week (three-bedroom). The Trust also work with local iwi to look after whānau. Everyone who lives here is from Ngāti Tahu-Ngāti Whaoa. Everyone who lives here is connected by their DNA.





Community partnership prioritises Pasifika aiga

Moving into their new home has been a dream come true for the Lamosi family. After spending several years on the social housing register wait list, they were overjoyed to learn they would be moving to Punavaiola – Spring of Living Water – a new \$7m social housing development in Flaxmere, Hastings.

The Lamosi's home is one of 12 new homes at Punavaiola. There are also six, three-bedroom and five four-bedroom dwellings in the new community. They were prefabricated which meant they could be transported from Wellington and assembled on site in Flaxmere. They are available to people on the social housing waiting list with a particular focus on Pasifika aiga.

Punavaiola is the realisation of a shared vision and partnership between Wesley Community Action, the Methodist Church of New Zealand and the Hastings Samoan Parish with support from

Te Tūāpapa Kura Kāinga, Ministry of Housing and Urban Development. The church initially bought the land with the intention of building a youth centre for the area. However, with a growing housing crisis in the Hawke's Bay they decided to use the land to provide much needed social housing and build a new community.

“For us social housing developments like Punavaiola are about more than just putting a roof over people’s head – they’re also about creating a community.” says Wesley director David Hanna.

wesleyca.org.nz

Appropriate homes for kaumātua

Serving their community by moving kaumātua out of emergency housing and motels and into their forever homes is strong motivation for Te Rūnanga o Kirikiriroa (TROK). This year the Runanga unveiled Te Puāwaitanga O Te Whakaaro village, a locally-led and delivered community for kaumātua.

Twenty-four, two-bedroom units provide permanent homes for kaumātua who were unable to afford private rentals. The new units sit alongside 14 existing residential units owned by the Runanga. The idea of extending their existing community was realised in 2020 when a neighbouring property, the former Frankton Bowling Club, came up for sale.

“There is an increasing number of kaumātua who have been using motels as alternative accommodation, that’s in no way suitable, we shouldn’t have our kaumātua or anybody in motels,” said Yvonne Wilson, Strategic Relationships Manager – Housing Te Runanga o Kirikiriroa.



In addition to having their own garden spaces, there are also shared recreational spaces along with a multi-use community hub for visiting social service providers.

“The rūnanga works to a whānau first, tikanga based, wellbeing focussed” organisation. We want wellbeing, we want wellness, this is not an aged care facility, these are forever homes.”



More good homes in Papakura, Auckland

CORT Community Housing has been providing homes for people on low incomes for over 30 years. They recently completed the redevelopment of a site in Campbell Place, Papakura replacing a single home with ten new apartments and bringing much needed homes to the south Auckland community.

Two, two-storey buildings sit on the large, sunny site. Their brick and timber exteriors are warm and welcoming and the newly planted gardens are full of green shoots. There are eight one-bedroom and two, two bedroom apartments. Five apartments on the ground floor are wheelchair accessible. The living spaces across both buildings offer large and comfortable open spaces, thoughtfully designed for tenants' comfort, warmth and security. Each home has its own private outdoor area with spacious parking and facilities spaces.

The homes on Campbell Place have achieved Homestar 6 rating, for environmental performance and impact. They sit in the heart of the Papakura community, central to shops, local schools and services. A good location for good homes.



cort.org.nz



PHO makes home ownership achievable for Ngā Pōtiki whānau

Manawa Community Housing Trust Chief Executive Victoria Carroll says the goal of providing affordable, long-term, secure housing is part of the Trust's long-term strategy to bring whānau home, be close to whānau and their marae, and stay connected to their whenua.

Manawa Community Housing Trust provides housing solutions for Ngā Pōtiki whānau in the Manawa subdivision in Papamoa. In 2023 they launched The Long-Term Progressive Home Ownership (PHO) programme, a long-term lease home ownership programme for Ngā Pōtiki whānau to lease sites from the Trust and build their own homes.

Rachel Taite was one of the first applicants to sign up to the Manawa Community Housing Trust's Progressive Home Ownership programme, motivated by the prospect of providing a future for her daughter, son-in-law and three mokopuna. This year she realised that vision and celebrated moving into her new home.

"This subdivision is a direct response to the land alienation that we suffered post-Land Wars. And it is a strategy to repatriate people back here."

mchtpapamoa.org.nz

Building bigger to meet local need

There is a chronic shortage of affordable rental housing in the Marlborough region particularly for larger rental homes for families on lower incomes.

Marlborough Sustainable Housing Trust knows the needs of its community and is working with others to address these. This year the Trust, and their contractors completed three four-bedroom homes for low income families on Hutcheson Street, Blenheim.

“Three large families are coming from transitional housing into these warm, spacious and affordable homes. We think they’ll love living here,” said Bev James, previous Trust Chair.

The new homes have four double bedrooms, large kitchen/dining/living areas and two bathrooms – one is totally accessible. The new homes are tenanted to large families on income-related rents.

The homes were recognised in the New Zealand Property Council’s awards. Reference was made to particular features including Lifemark Five Star rating for people with disabilities and Homestar 7 ratings which saw photo-voltaic panels and highly efficient heating to reduce power bills.

The development was well-supported by neighbours. The children from Mayfield Kindergarten kept a keen eye on build progress maintaining a daily vigil over the fence.

This project was possible thanks to \$1.8m community loan from the Rātā Foundation which provided construction funding. Additional rental subsidies were sourced through Te Tūāpapa Kura Kāinga, Ministry for Housing and Urban Development.



housingtrust.org.nz



More inclusive housing options for Petone, Lower Hutt

It can be challenging for people with limited mobility or disabilities to find accommodation that is affordable and suits their needs.

Hutt City Council's housing provider Urban Plus has completed five accessible-designed units in Petone. The units are a first in the portfolio for Urban Plus who aims to deliver more accessible housing options across the region.

The units have achieved Homestar 6 and Lifemark Five Star accreditation and are close to shops and schools, supermarkets and public transport. The interiors are spacious and well-designed with level entry doorways, wheelchair access under kitchen benches and fold down shower seats and grab rails in bathrooms. Residents also have fully fenced, north-facing outdoor backyard patio areas.

"This is a great example of how we can create more inclusive housing options for our community. Not only are the units accessible, they're also well-designed and comfortable for tenants. I look forward to seeing more projects like this in the future," said Tui Lewis, Deputy Mayor, Hutt City Council.



Community Housing Aotearoa **Financial Report 2024**



Stock image for illustrative purposes only. People are models.

Report from the Treasurer

Financial results for the 2023-2024 financial year

Community Housing Aotearoa (CHA) is in good financial health at the end of the 2023-2024 financial year. The audited accounts are presented on a consolidated basis for Community Housing Aotearoa Incorporated and our wholly owned subsidiary Community Housing Solutions Limited. The organisation continues its financial growth trend of recent years with increased revenue and a net surplus adding to our accumulated funds.

The accompanying consolidated financial summary includes the Statement of Financial Performance, Statement of Financial Position, and Statement of Cashflows for the fiscal years ending 30 June 2024 and 2023. The Independent Auditor's Report provides an unqualified opinion on the statements.

The accompanying Statement of Service Performance highlights CHA's efforts to support sector growth across our Strategic Plan priorities of:

- A responsive housing system
- Increased supply of adequate homes
- Quality providers delivering better resident and community outcomes and
- CHA is effective, representative and sustainable.

The operating results for the year ended are a consolidated net surplus of \$268,838 which is significantly higher than the prior year total of \$25,742. This strong result reflects the impacts from several events during the year. First, members voted to raise their fees at the Annual General Meeting, increasing the total to \$195,000 from \$88,000 in the prior year. Second, with the austerity signalled after the election, CHA consciously managed our expenses to increase our bottom line. Finally, the generous \$200,000 contribution from the

Peter McKenzie Project to support our work at a systems level.

Total revenue this year is \$1,702,385 which is a \$220,000 increase from the prior year. As noted above, increases in membership fees and donations provided this increase. Operating expenses totaling \$1,433,547 are a decrease from the prior year of \$1,457,027. Despite an overall inflationary environment, expenses were controlled.

With the positive operations for the year, CHA's equity position increased to \$1,168,129. Overall the balance sheet remains strong, with a decrease in liabilities and an increase in cash reserves built up to weather any financial challenges.

The actions to further strengthen our financial position were timely as we completed our four-year peak body services contract with the Ministry of Housing and Urban Development at 30 June 2024. With the austerity measures implemented across all of government, we are fortunate to have secured a one-year renewal, but at a lower rate than the prior contract.

Over the last quarter of the financial year, CHA Council and staff worked to identify more ways

to reduce our reliance on government funding. Council approved a strategic direction for our wholly owned subsidiary to step up its consulting activities focused on increasing the supply of social and affordable housing. This will be implemented over the coming year.

In conclusion, it has been a solid year for our organisation financially. Your Council and staff are working diligently to maintain and grow our ability to meet the needs of our members.

Cate Kearney
Treasurer



Community Housing Aotearoa Financial Statement

Community Housing Aotearoa Incorporated and Community Housing Solutions Limited

As at 30 June 2024

Consolidated Statement of Financial Performance	Notes	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	1,311,300	1,179,360
Fees, subscriptions and other revenue from members	1	195,000	88,000
Revenue from providing goods or services	1	134,023	130,482
Interest, dividends and other investment revenue	1	38,192	18,313
Other revenue	1	23,870	66,614
Total revenue		1,702,385	1,482,769
Expenses			
Volunteer and employee related costs	2	1,025,929	1,037,705
Costs related to providing goods or services	2	391,081	401,078
Donations made		35	35
Other expenses	2	16,502	18,209
Total expenses		1,433,547	1,457,027
Surplus/(deficit) for the year		268,838	25,742

These accounts must be read in conjunction with the [Notes to the Accounts and Audit Report](#)

The full audited report can be found on our website www.communityhousing.org.nz

Community Housing Aotearoa Incorporated and Community Housing Solutions Limited

As at 30 June 2024

Consolidated Statement of Financial Position	Notes	2024	2023
Assets			
Current assets			
Bank accounts and cash	3	722,297	610,512
Debtors and prepayments	3	143,855	52,261
Other current assets	3	455,965	405,543
Total current assets		1,322,118	1,068,315
Non-current assets			
Property, plant and equipment	5	6,185	18,141
Other non-current assets	3	14,891	9,778
Total non-current assets		21,076	27,919
Total assets		1,343,194	1,096,234
Liabilities			
Current liabilities	4	175,065	196,944
Total liabilities		175,065	196,944
Total assets less total liabilities (net assets)		1,168,129	899,290
Accumulated funds			
Accumulated surpluses or (deficits)	6	1,168,129	899,290
Total accumulated funds		1,168,129	899,290

These accounts must be read in conjunction with the [Notes to the Accounts and Audit Report](#)

The full audited report can be found on our website www.communityhousing.org.nz

Community Housing Aotearoa Incorporated and Community Housing Solutions Limited

As at 30 June 2024

Consolidated Statement of Cash Flows	2024	2023
Cash flows from operating activities		
Cash was received from		
Donations, fundraising and other similar receipts	1,311,300	1,179,360
Fees, subscriptions and other receipts from members	195,000	88,000
Receipts from providing goods or services	63,869	464,368
Other revenue	33,628	11,505
Interest	0	0
Net GST		
Received from operating activities	1,603,797	1,743,233
Cash was applied to		
Volunteer and employee related costs	1,030,033	1,044,925
Payments to suppliers and employees	439,062	310,985
Other costs	0	0
Net GST	0	18,110
Cash applied	1,469,095	1,374,020
Total cash flows from operating activities	134,702	369,213
Cash flows from investing and financing activities		
Cash was received from		
Proceeds from loan borrowed from other parties	0	0
Payments to purchase investments	18,607	405,543
Cash was applied to		
Payments to acquire property, plant and equipment	4,545	9,540
Payments on loans from other parties	(235)	1,191
Net cash flows from investing and financing activities	4,310	10,731
Net increase/ (decrease) in cash	111,785	(47,061)
Bank balances		
Opening balance	610,512	657,573
Closing balance	722,297	610,512
Net movement	111,785	(47,061)

These accounts must be read in conjunction with the [Notes to the Accounts and Audit Report](#)

The full audited report can be found on our website www.communityhousing.org.nz

Report from the Independent Auditor

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Independent Auditor's Report

To the Council Members of Community Housing Aotearoa Incorporated

Report on the Consolidated Performance Report

Unqualified Opinion

We have audited the consolidated performance report of Community Housing Aotearoa Incorporated (the entity) on pages 6 to 15 which comprise the:

- Consolidated statement of financial position as at 30 June 2024
- Entity information, the consolidated statement of service performance, the consolidated statement of financial performance, and the consolidated statement of cash flows for the year ended 30 June 2024
- Notes to the consolidated performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated performance report:

- Presents fairly, in all material respects, the entity's consolidated financial position as at 30 June 2024, its consolidated service performance, consolidated financial performance, and consolidated cash flows for the year ended on that date
- Complies with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board
- Includes reported outcomes and outputs in the statement of service performance, where the quantification of the outputs (to the extent practicable) are suitable.

Basis for Unqualified Opinion

We conducted our audit of the consolidated statement of financial performance, the consolidated statement of financial position, the consolidated statement of cash flows, and the notes to the consolidated performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and consolidated 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 Consolidated Performance Report section of our report. We are independent of the entity 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 in our capacity as auditor, we have no relationship with or interests in the entity.

Other Information

The Council Members, on behalf of the entity, may prepare an Annual Report which includes the audited consolidated performance report. The Council Members are responsible for the other information that may be included in the entity's Annual Report. Our opinion on the consolidated performance report does not

cover any other information in the entity's Annual Report and we do not express any form of assurance conclusion on that other information.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated performance report for the current period. Below is a summary of those matters and our key audit procedures to address those matters in order that the Council Members may better understand the process by which we arrived at our audit opinion. Our procedures were undertaken in the context of and solely for the purpose of our statutory audit opinion on the consolidated performance report as a whole, and we do not express discrete opinions on separate elements of the consolidated performance report.

The key audit matter	How the matter was addressed in our audit
Revenue recognition	
The entity received income from several organisations during the period. This income was quantitatively significant to the entity's consolidated performance report.	We reviewed a sample of income items to confirm that funds were received and recorded correctly. Based on our sample testing, we did not identify any material issues with the entity's income at year end.

Use of this Audit Report

This report is made solely to the Council Members of the entity. Our audit has been undertaken so that we might state to the Council Members those matters that we are required to state to them in our 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 Council Members for our audit work, this report, or any of the opinions we have formed.

Responsibilities of the Council Members for the Consolidated Performance Report

The Council Members, on behalf of the entity, are responsible for:

- 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
- The preparation and fair presentation of the consolidated 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
- Implementing necessary internal control to enable the preparation of the consolidated performance report that is fairly presented and free from material misstatement, whether due to fraud or error; and
- Assessing the entity's ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Performance Report

Our objectives are to obtain reasonable assurance about whether the consolidated performance report as a whole 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) 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 consolidated performance report.

As part of an audit in accordance with ISAs (NZ), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the consolidated performance report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of the use of the going concern basis of accounting by the Council Members 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 the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the consolidated performance report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The auditor communicates with management and the Council Members, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies identified in internal control.

From the matters communicated with management and the Council Members, the auditor determines those matters that were of most significance in the audit of the consolidated performance report and are therefore the key audit matters. The auditor describes these matters in the auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, the auditor determines that a matter should not be communicated in the auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Aurora Financials Limited
 Qualified Statutory Auditors
 Wellington, New Zealand

4 October 2024

Full and partner members

As at 30 June 2024

Full members (84 total)

155 Whare Awhina
Abbeyfield New Zealand Incorporated
Accessible Properties Ltd
Assisting Different Abilities Peoples Trust
Auckland City Mission Incorporated
Auckland Community Housing Trust
Bays Community Housing Trust
Bridge Housing Charitable Trust
Central Pacific Collective
Christchurch Methodist Mission
CNSST Foundation
Cobham Street Trust
Comcare Charitable Trust
Compassion Housing Ltd
CORT Community Housing
De Paul House
Diocese of Wellington
Downtown Community Ministry (DCM)
Dwell Housing Trust
Ember Korowai Takitini
Emerge Aotearoa Housing Trust
Habitat for Humanity Central Region
Habitat for Humanity Dunedin
Habitat for Humanity Invercargill
Habitat for Humanity Nelson
Habitat for Humanity New Zealand Limited
Habitat for Humanity Northern Region
Hamilton Christian Nightshelter Trust
Haumaru Housing
He Herenga Kura
Home in Place NZ
Homes for People Trust
Homes of Choice Limited
Housing Foundation
Island Child Charitable Trust New Zealand
Just Housing Ōtepoti
LinkPeople
Mahitahi Kainga Trust
Mana Services
Manawa Community Housing Trust
Manawatū Community Housing Trust
Manawatū Community Trust
Mangatawa Papamoa Blocks Inc.
Marlborough Sustainable Housing Trust
Mercy Villas Upper Hutt
Modus Community Housing
Monte Cecilia Housing Trust
Nelson Tasman Housing Trust
Ngā Hau e Whā National Marae - Te Rūnanga o Ngā Maata Waka Inc
Ngāti Porou Oranga
Ōtautahi Community Housing Trust
Paekākāriki Housing Trust
Pathway Affordable Housing
Queenstown Lakes Community Housing Trust
Roderique Hope Trust
Stepping Stone Trust
Stevenson Village Ltd
Tāmaki Regeneration Corporation
Tauhara North Kainga Ltd
Taulanga U Youth and Family Social Service Trust
Tauranga Community Housing Trust
Te Āhuru Mōwai
Te Hau Ora Ō Ngāpuhi
Te Whānau Rangimarie
Te Rūnanga o Kirikiriroa
Te Rūnanga o Ngāti Rēhia Trust
Te Rūnanga O Whaingaroa
Te Taiwhenua o Heretaunga
Te Toi Mahana
The Bishop's Action Foundation
The Porirua Whānau Centre Trust
The Salvation Army
The Wellington Catholic Homes Trust
Trust House Limited
Tuatahi Centre
Tupoho Housing
Upper Hutt Housing Trust
Visionwest Community Trust
Wellington City Mission
Wellington Homeless Women's Trust
Wesley Community Action
Whakaatu Whanaunga Trust
Whatever It Takes Trust
Young Women's Christian Association - The Y

Partner members (50 total)

Age Concern New Zealand
Airedale Property Trust
Alcohol & Drug Community Support Trust
Auckland Council - Community Wellbeing
Beacon Pathway Incorporated
Boffa Miskell Ltd
Chintaro
Chow Hill Architects Ltd
Christchurch City Council
Community Finance and Positive Capital
Competitive Edge
Context Architects Limited
CRESA
Development Nous
Development West Coast
Dynex Extrusions Limited
Easybuild Ltd
Foundation Architects
Gateway Housing Trust
Gibbons Co
Hamilton City Council
Home Construction Limited
Jennian Homes Tauranga
Kāinga Maha
Kāinga Tupu Taskforce
Kenepuru Homes Ltd
KWC
Lake Maintenance
Laura Fergusson Brain Injury Trust
Paul Brown & Associates
Rangzen Pro Limited
Rauawaawa Kaumatua Charitable Trust
Small Time Developments Limited
SolarZero
Spencer Henshaw Ltd
Sustain and Enable
Synergine
Tauranga City Council
Te Huruhi Trust
Te Pā
Te Tumu Kāinga (Te Tumu Paeroa)
Te Whare Aio | Māori Women's Refuge
The City Boarding House Ltd
The Property Group Limited
Tu Kotahi Māori Asthma Trust
Urban Plus Limited
Vale Property
Walker Homes Limited
Wera Aotearoa Charitable Trust (WACT)
Whangārei Accessible Housing Trust

communityhousing.org.nz

