

# Performance Report

Age Concern Wairarapa Inc  
For the year ended 30 June 2025

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# Compilation Report

## Age Concern Wairarapa Inc For the year ended 30 June 2025

Compilation Report to the Directors of Age Concern Wairarapa Inc.

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Age Concern Wairarapa Inc for the year ended 30 June 2025.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

### Responsibilities

The society is solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### Independence

We have no involvement with Age Concern Wairarapa Inc other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these performance report based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Numb1z Chartered Accountants

9 Belvedere Road, PO Box 13, Carterton 5743

Dated: 18 August 2025

# Entity Information

## Age Concern Wairarapa Inc For the year ended 30 June 2025

### Legal Name of Entity

Age Concern Wairarapa Inc

### Entity Type and Legal Basis

Incorporated Society (incorporation number 464695)
Registered Charity (registration number CC22429)

### Entity's Purpose or Mission

Helping, connecting and empowering older persons in Wairarapa
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### Entity Structure

The Board Comprises:		Appointment	Resigned
Interim Chairperson	Joy Cooper **	23/09/2024	
Deputy Chair	Dayle Lakeman	23/09/2024	
Chairperson	Cheryl Watson	19/09/2022	8/07/2025
Deputy Chair	Fred Wheeler	19/09/2022	15/07/2024
Treasurer	Hewitt Harrison	25/09/2023	
Board Secretary	Lyn Riley	25/09/2023	
Board Member	Tim Bannatyne	25/09/2023	
Board Member	Joanne Edwards	25/09/2022	31/08/2024
Board Member	Jonathan Hooker	23/09/2024	
Board Member	Erica Holtsaum	23/09/24	08/07/2025
Board Member	Esther Read	19/09/2022	

\*\*appointed 8 July 2025 as 'Interim Chair' till the 2025 AGM

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

<p>The society receives cash or resources from:</p> <ul style="list-style-type: none"> <li>Service Contracts</li> <li>Grants from various organisations</li> <li>Activities and Events</li> <li>Member Subscriptions/Donations, and other Donations</li> </ul>
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**Main Methods Used by Entity to Raise Funds**

The society applies for grants from various organisations, collects donations from members, and the public.

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

The Officers and Board Members of the governing body are all volunteers.  
The entity employs a full time Manager, and nine part-time staff.  
There are many volunteers who provide their time for no fee.  
The society receives donated goods.

**Additional Information**

Independent Auditor	Audit Plus Accounting Services Limited
	Eketahuna, Wairarapa
Banker	ANZ Bank
	Masterton
Accountants	Numb1z Chartered Accountants Ltd
	Carterton

**Physical Address**

14B Queen Street, Masterton, New Zealand, 5810

**Postal Address**

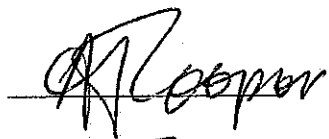
14B Queen Street, Masterton, New Zealand, 5810

# Approval of Performance Report

Age Concern Wairarapa Inc  
For the year ended 30 June 2025

The society is pleased to present the approved performance report including the historical financial statements of Age Concern Wairarapa Inc for year ended 30 June 2025.

APPROVED



Name: Joy Cooper

Position: Chair

Date: 18-9-25



Name: G. H. HARRISON

Position: TREASURER

Date: 18-9-25

# Statement of Service Performance

## Age Concern Wairarapa Inc For the year ended 30 June 2025

### Description of medium to long term objectives

#### Our vision:

*Every Older Person feels connected, has positive choices and is able to age well.*

Our objectives are:

1. *Aging well* - To enable older people to improve their health and well-being
2. *Social Connections* – To reduce social isolation and enable older people to build and maintain friendships and community connections
3. *Positive Choices* – To support older people by providing them with access to information appropriate to their needs
4. *Organisation* – To be a well governed, well-functioning and financially robust organization, with a growing cohort of members.

### Description and Quantification of the Entity's Activities

#### Membership

Maintaining a strong and growing membership base supports the financial stability of the organisation and demonstrates its reach, impact, and value.

Membership	2025	2024
Membership fees	\$5,668	\$3,609
Number of members	233	160

#### Health Promotion

Age Concern Wairarapa delivers a wide range of health promoting programmes, events, and workshops to meet the needs and interests of older people. These programmes aim to support older people to remain independent and to make changes that will benefit their health and wellbeing. Exercise classes are held across Wairarapa, as are monthly coffee mornings which always feature an invited speaker on a topic relevant to older people's interests. These programmes contribute to our objectives of aging well, social connection and positive choices.

Health Promotion services	2025	2024
Exercise Classes	500	99
Coffee mornings held	64	46
Bus Trip attendees	189	108

#### Accredited Visitor Services

Age Concern Wairarapa provides a befriending service that matches individual older people who are lonely or socially isolated with accredited volunteers who are keen to spend time getting to know them. The programme trains and supports the volunteers in their befriending role. This programme contributes to our objective of Social Connections.

Accredited Visitor Services	2025	2024
Number of Clients	53	51
Number of Visitors	42	34
Education/Public Awareness/Networking sessions held	20	19

### Elder Abuse and Neglect Prevention Service

An important component of Aging Well is ensuring older people are free from elder abuse and neglect. Through its work to reduce the incidence of elder abuse and neglect, Age Concern Wairarapa contributes towards the following Ministry of Social Development outcomes for older people:

- Prevention and reduction in vulnerability and harm for individuals, families and communities; and
- Reduction in the number of families that experience hardship and adverse life outcomes.

Our Elder Abuse and Neglect Service works closely with Police, Family Violence Services, and a range of other social service agencies

Elder Abuse & Neglect Prevention Service	2025	2024
Referrals	48	38
Closed Cases	24	38
Public Awareness Sessions	29	43
General inquiries	133	162

### Friendship Service (Buddy Up)

Our Buddy Up service also contributes towards our Social Connections objective. This programme identifies needs, potential, and supports the start-up of community groups of older people, based around a common activity of interest, such as card games, or line dancing. The number of groups being actively managed waxes and wanes, as new groups are started and existing groups grow in strength and capability and become self-supporting, without further need of oversight and support from Aged Concern Wairarapa.

Friendship Service/ Buddy Up	2025	2024
Groups Managed	9	17
Clients in managed groups	65	Not reported

The number of groups being supported and managed directly by Aged Concern Wairarapa fell in 2025 as several became fully independent.

### Access to the Total Mobility Scheme

Greater Wellington Regional Council administers Te Hunga Whaikaha Total Mobility (THWTM), a scheme that provides subsidised travel for people with permanent disabilities or impairments within the greater Wellington region.

Since January 2025 Age Concern Wairarapa has been contracted to determine the eligibility of those people in the Wairarapa who apply to the scheme.

Total Mobility	2025	2024
Clients Jan – June	110	n.a.

**Additional Activities contributing to objectives:**

**Expo – Aging with Attitude** – every year Age Concern Wairarapa organises an Expo held in Masterton with 60 trade exhibits showcasing businesses and other charities who benefit older persons in the community. This contributes to our objective of positive choices.

**Age Concern Wairarapa Magazine** – four times a year, a new edition of our Age Concern Wairarapa magazine is delivered to our members and other older person organisations. The magazine includes news of Age Concern Wairarapa activities and programmes as well as health tips, recipes, educational articles and information on activities and events in the Wairarapa, specifically focusing on older persons needs and interests. The magazine contributes to all of our objectives.

# Statement of Financial Performance

Age Concern Wairarapa Inc

For the year ended 30 June 2025

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	40,892	14,885
General grants	1	500	25,500
Government service delivery grants/contracts	1	445,465	572,680
Membership fees and subscriptions	1	5,668	3,609
Interest, dividends and other investment revenue	1	10,672	29,948
Other revenue	1	-	223
<b>Total Revenue</b>		<b>503,198</b>	<b>646,845</b>
<b>Expenses</b>			
Expenses related to fundraising	2	35,687	28,309
Volunteer related expenses	2	1,944	2,241
Employee remuneration and other related expenses	2	388,901	419,015
Other expenses related to service delivery	2	103,862	71,099
Other expenses	2	22,795	8,029
<b>Total Expenses</b>		<b>553,188</b>	<b>528,692</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(49,990)</b>	<b>118,153</b>

# Statement of Financial Position

Age Concern Wairarapa Inc

As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and short-term deposits	3	137,619	261,153
Debtors and prepayments	3	19,624	18,996
Investments	6	135,000	160,000
<b>Total Current Assets</b>		<b>292,243</b>	<b>440,149</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	195,251	21,681
<b>Total Non-Current Assets</b>		<b>195,251</b>	<b>21,681</b>
<b>Total Assets</b>		<b>487,494</b>	<b>461,830</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	34,003	15,268
Employee costs payable	4	39,623	47,557
Deferred revenue	4	65,280	426
<b>Total Current Liabilities</b>		<b>138,906</b>	<b>63,252</b>
<b>Total Liabilities</b>		<b>138,906</b>	<b>63,252</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>348,588</b>	<b>398,579</b>
<b>Accumulated Funds</b>			
Accumulated surpluses (or deficits)	7	348,588	398,579
<b>Total Accumulated Funds</b>		<b>348,588</b>	<b>398,579</b>

**Statement of Cash Flows**  
Age Concern Wairarapa Inc  
For the year ended 30 June 2025

Account	Note	2025	2024
<b>Cash Flows from Operating Activities</b>			
<b>Cash received From:</b>			
Donations, koha, bequests and other general fundraising activities		40,892	14,885
General grants		500	25,500
Government service delivery grants/contracts		509,837	383,807
Membership fees and subscriptions		5,668	18,494
Interest or dividends received		10,672	29,948
Other cash received - GST		9,636	0
<b>Cash was applied to:</b>			
Payments related to public fundraising		(35,687)	(30,797)
Employee remuneration and other related payments		(396,835)	(416,301)
Volunteer related payments		(1,944)	(2,400)
Other payments related to service delivery		(95,410)	(71,649)
Other payments made - GST		0	(28,175)
<b>Total Cash Flows from Operating Activities</b>		<b>47,329</b>	<b>(76,687)</b>
<b>Cash Flows from Other Activities</b>			
<b>Cash was received from:</b>			
Receipts from sale of property, plant and equipment		0	0
Receipts from sale of investments		90,000	396,000
Receipts from other activities		0	0
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		(195,863)	(4,691)
Payments to purchase investments		(65,000)	(106,000)
<b>Total Cash Flows from Other Activities</b>		<b>(170,863)</b>	<b>285,309</b>
<b>Net Increase/(Decrease) in Cash</b>		<b>(123,534)</b>	<b>208,622</b>
Opening cash and short term deposits		261,153	52,531
<b>Closing cash and short-term deposits</b>		<b>137,619</b>	<b>261,153</b>
<b>This is represented by:</b>			
Bank accounts and short-term deposits	3	137,619	261,153

# Statement of Accounting Policies

**Age Concern Wairarapa Inc**

**For the year ended 30 June 2025**

## **Basis of Preparation**

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

## **Goods and Services Tax (GST)**

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

## **Income Tax**

Age Concern Wairarapa Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

## **Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

## **Changes in Accounting Policies**

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

# Notes to the Performance Report

Age Concern Wairarapa Inc  
For the year ended 30 June 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Donations, koha, bequests and other general fundraising activities</b>		
Active Ageing Newsletter income	143	-
Activities, Outings & Events income	7,197	5,842
Coffee Mornings income	1,098	1,544
Donations	566	-
Expo income	7,401	-
Line Dancing income	1,121	1,472
Senior Exercise classes income	2,222	4,312
Steady As You Go income	3,726	1,716
Buddy Up Activities Income	19	-
ChangeAbility - TTP Hui Funding	9,344	-
Total Mobility Service Income	8,056	-
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>40,892</b>	<b>14,885</b>
<b>General grants</b>		
Grants Received	500	500
Lottery Grants Board	-	25,000
<b>Total General grants</b>	<b>500</b>	<b>25,500</b>
<b>Government service delivery grants/contracts</b>		
Age Concern NZ - AVS	26,124	25,384
Age Concern NZ - Health Promotion Funding	9,913	10,240
Elder Abuse Response Services	260,000	260,000
Staying Safe income	4,350	1,800
Te Whatu Ora (previously Wairarapa DHB) - CFS/ Buddy Up	110,078	106,873
Te Whatu Ora (previously Wairarapa DHB) - Life Curve	35,000	168,384
<b>Total Government service delivery grants/contracts</b>	<b>445,465</b>	<b>572,680</b>
<b>Membership fees and subscriptions</b>		
Subscriptions Received	5,668	3,609
<b>Total Membership fees and subscriptions</b>	<b>5,668</b>	<b>3,609</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Received	1,608	2,083
WBS - Interest	9,064	27,865
<b>Total Interest, dividends and other investment revenue</b>	<b>10,672</b>	<b>29,948</b>
<b>Other revenue</b>		
Other	-	223
<b>Total Other revenue</b>	<b>-</b>	<b>223</b>
	2025	2024

## 2. Analysis of Expenses

	2025	2024
<b>Expenses related to fundraising</b>		
Active Ageing Newsletter costs	6,748	7,996
Activities, Outings & Events costs	10,423	9,931
Buddy Up Activities Expenses	422	-
Coffee Mornings costs	2,334	2,639
Expo costs	8,304	-
Senior Exercise classes costs	3,005	6,160
Staying Safe workshops costs	423	1,454
Steady As You Go costs	4,027	130
<b>Total Expenses related to fundraising</b>	<b>35,687</b>	<b>28,309</b>
<b>Employee remuneration and other related expenses</b>		
ACC Levies	759	495
Contractors - Accounting	10,610	-
Legal expenses	25,738	23,968
Staff Welfare	825	-
Wages all staff	350,968	394,552
<b>Total Employee remuneration and other related expenses</b>	<b>388,901</b>	<b>419,015</b>
<b>Volunteer related expenses</b>		
Volunteer Expenses	1,944	2,241
<b>Total Volunteer related expenses</b>	<b>1,944</b>	<b>2,241</b>
<b>Other expenses related to service delivery</b>		
Accountancy Fees	1,985	4,327
Advertising	11,975	15,156
Audit Fees	2,450	2,507
Cleaning	1,991	509
Computer Expenses	7,098	3,992
EFTPOS facility charges/costs	1,234	1,114
Electricity	6,800	1,312
Insurance	4,297	3,445
Meeting/Conference expenses	1,479	807
Office Expenses	4,149	1,330
Office Rent	27,147	12,947
Outreach	1,989	242
Photocopy	5,597	4,545
Promotion & Marketing	4,065	599
Repairs and Maintenance	2,454	406
Staff Recruitment Cost	4,223	1,437
Stationery	1,092	1,057
Subscriptions	844	803
Supervision & Training	2,582	1,942
Telephone & Internet	6,263	8,880
Vehicle Operating Costs	3,002	2,634
Other misc expenses related to service delivery	1,145	1,109
<b>Total Other expenses related to service delivery</b>	<b>103,862</b>	<b>71,099</b>

	2025	2024
<b>Other expenses</b>		
Bank Fees	75	13
Depreciation	22,293	6,471
IRD Interest	427	1,544
<b>Total Other expenses</b>	<b>22,795</b>	<b>8,029</b>
	2025	2024

### 3. Analysis of Assets

<b>Cash and short-term deposits</b>		
Age Concern 050 Account	111,658	222,953
Age Concern Wairarapa WOOPS In	25,841	37,111
Change Float	100	-
Eftpos Account	20	459
Petty Cash	-	630
<b>Total Cash and short-term deposits</b>	<b>137,619</b>	<b>261,153</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	16,495	10,192
Exhibition Costs in Advance	609	4,002
Prepayments	2,521	4,803
<b>Total Debtors and prepayments</b>	<b>19,624</b>	<b>18,996</b>
	2025	2024

### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	15,231	6,848
Accrued Expenses	8,103	7,387
GST	10,669	1,033
<b>Total Creditors and accrued expenses</b>	<b>34,003</b>	<b>15,268</b>
<b>Employee costs payable</b>		
Employee Entitlements	18,808	24,282
PAYE Payable	6,440	9,015
Wages Payable - Payroll	14,375	14,260
<b>Total Employee costs payable</b>	<b>39,623</b>	<b>47,557</b>
<b>Deferred revenue</b>		
Grants Received in Advance	65,000	-
Subscriptions in Advance	280	426
<b>Total Deferred revenue</b>	<b>65,280</b>	<b>426</b>

### 5. Property, Plant and Equipment

<b>Fixed Assets</b>				
<b>For the year ended 30 June 2025</b>				

Asset Type	Opening Value	Purchases / Disposals	Depn	Closing Value
Equipment Office	5,861	1,335	2,636	4,560
Furniture & Fittings	431	30,903	3,193	28,141
Motor Vehicle	15,389	0	3,700	11,688
Leasehold Improvements		163,625	12,762	150,862
<b>Total</b>	<b>21,681</b>	<b>195,863</b>	<b>22,293</b>	<b>195,251</b>
<b>Fixed Assets</b>				
<b>For the year ended 30 June 2024</b>				
Asset Type	Opening Value	Purchases	Depn	Closing Value
Equipment Office	4,302	4,268	2,709	5,861
Furniture & Fittings	78	424	71	431
Motor Vehicle	19,089	0	3,700	15,389
Depreciation Adjustment			(9)	
<b>Total</b>	<b>23,469</b>	<b>4,692</b>	<b>6,480</b>	<b>21,681</b>

2025                      2024

## 6. Investments

### Other current investments

Opening Balance	160,000	450,000
WBS Term Deposit Investments	(25,000)	(290,000)
<b>Total Other current investments</b>	<b>135,000</b>	<b>160,000</b>
<b>Total Investments</b>	<b>135,000</b>	<b>160,000</b>

2025                      2024

## 7. Accumulated Funds

### Accumulated surpluses or (deficits)

Opening Balance	398,579	280,426
Current year earnings	(49,990)	118,153
<b>Total Accumulated surpluses or (deficits)</b>	<b>348,588</b>	<b>398,579</b>
<b>Total Accumulated Funds</b>	<b>348,588</b>	<b>398,579</b>

## 8. Commitments

The Society's 5 year photocopier lease expires on 1st Feb 2026 - \$4,161 p.a.

## 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

	2025	2024
<b>10. Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use</b>		
MSD - Elder Abuse Response Agreement income relates to 1st July 25 - 30th June 2026 services	65,000	-
<b>Total Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use</b>	<b>65,000</b>	<b>-</b>

**11. Related Party Transactions**

There were no transactions involving related parties during the financial year.

**12. Events After the Balance Date**

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

**13. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.



# INDEPENDENT AUDITOR'S REPORT

**AuditPLUS<sup>+</sup>**

To the Members of Age Concern Wairarapa Incorporated

## **Qualified Opinion**

We have audited the financial information in the performance report of Age Concern Wairarapa Incorporated on pages 10 to 18, which comprise the statement of financial position as at 30 June 2025, and the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and notes to the performance report. We were not engaged to audit the entity information or statement of service performance and accordingly these statements, representing other information, are not included in our audit.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial information in the accompanying performance report presents fairly, in all material respects, the financial position of Age Concern Wairarapa Incorporated as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the requirements of the Tier 3 (Not-For-Profit) standard issued in New Zealand by the New Zealand Accounting Standards Board of the External Reporting Board (XRB), relevant to reporting financial position, financial performance and cash flows.

## **Basis for Qualified Opinion**

The performance report includes members' activities and outings revenue of \$13,880 over which limited controls exist prior to the cash received being recorded in the society's accounting records. There were no practical procedures available to us to confirm the completeness of this revenue, and accordingly, we were unable to obtain sufficient appropriate audit evidence in this regard. Consequently, we were unable to determine whether any adjustments to the amount of self-referral revenue recorded were necessary. In this respect alone, we have not obtained all the information and explanations that we have required.

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Age Concern Wairarapa Incorporated in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Age Concern Wairarapa Incorporated.

## **Restriction on Responsibility**

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Other Information: Entity Information and Statement of Service Performance**

The Board is responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our auditor's report thereon.

Our opinion on the financial information in the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Board's Responsibility for the Performance Report**

The Board is responsible on behalf of the entity for:

- a) service performance criteria that are suitable in order to prepare service performance information in accordance with the Tier 3 (Not-For-Profit) standard issued in New Zealand by the New Zealand Accounting Standards Board of the External Reporting Board (XRB) (Tier 3 (NFP));

# INDEPENDENT AUDITOR'S REPORT

**AuditPLUS<sup>+</sup>**

- b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Tier 3 (NFP), and
- c) for such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

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

The Board is also responsible on behalf of the entity for determining that the Tier 3 (NFP) framework is acceptable in the entity's circumstances.

## **Auditor's Responsibilities for the Audit of the Financial Information in the Performance Report**

Our objectives are to obtain reasonable assurance about whether the financial information in 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) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

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

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

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.

*Audit Plus*

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19 September 2025