



# Performance Report

Rākau Tautoko Limited  
For the year ended 31 March 2024

Prepared by Fairground Ltd



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# Entity Information

## Rākau Tautoko Limited

For the year ended 31 March 2024

### Legal Name of Entity

Rākau Tautoko Limited

### Entity Type and Legal Basis

Charitable Company

### Registration Number

6135987

### Entity's Purpose or Mission

(A) to build engagement and empowerment in communities by:

- (i) assisting community groups to co-design programmes that produce a positive social impact;
- (ii) undertaking research, development and training to contribute to building engagement in empowerment in communities (including by supporting whānau to develop healthy relationships to help combat family violence and improving the wellbeing of rangatahi); and

(B) such other charitable purposes as the Board may decide.

### Entity Structure

Rākau Tautoko is a collective of Community Development Practitioners that are based in Auckland/ Tāmaki Makaurau. The practitioners are guided by the Board of Directors whose primary role is to ensure that the projects and initiatives of Rākau Tautoko are aligned to the charitable purpose of Rākau Tautoko that are outlined in the constitution. Rākau Tautoko practitioners also align to a way of working that supports community empowerment and ownership.

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

Grants, contracts and donations

### Main Methods Used by Entity to Raise Funds

Through provision of contracted services

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

Worked alongside volunteers through The Food Scrap rollout, with about 30 volunteers supporting waste reduction education. We are so grateful for their support.

HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 10 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.

### Physical Address

27 Taratoa Street, Point England, Auckland, New Zealand, 1072

### Postal Address

27 Taratoa Street, Point England, Auckland, New Zealand, 1072



### **Date of Incorporation**

17 October 2016 (As a company), 29 October 2019 (As a Charity)

### **Office Holders**

Tara Moala - Managing Director

Tracey Wakefield - Director

Anna-Jane Edwards - Director

### **Auditors**

Charity Integrity Audit - Gabriel Chong - [gabriel@charityaudit.nz](mailto:gabriel@charityaudit.nz)

### **Bankers**

Kiwibank

### **Accountants**

Fairground Ltd



# Approval of Financial Report

**Rākau Tautoko Limited**

**For the year ended 31 March 2024**

The Trustees are pleased to present the approved financial report including the historical financial statements of Rākau Tautoko Limited for year ended 31 March 2024.

APPROVED

Tracey Wakefield

Director

Date 20.12.24

Anna-Jane Edwards

Director

Date 20.12.24



# Statement of Service Performance

## Rākau Tautoko Limited

For the year ended 31 March 2024

### Description of Entity's Outcomes

Building engagement and empowerment in communities by supporting community groups and local community members to create and run their own initiatives that produce a positive social impact.

Undertaking research, development and training to contribute to building engagement and empowerment in communities.

	2024	2023
<b>Total Net Expenses for Projects</b>		
<b>Community Initiative</b>		
Kai Sovereignty	93,979	-
OPE	18,666	12,774
Food Scraps - Kumara Vine	49,891	-
Big, Bold and Beautiful	2,765	-
Love Food Hate Waste	4,352	-
Aotearoa Kai Journey	-	377,497
Young Women Wellbeing	-	15,376
<b>Capability Building</b>		
Magazine Delivery	5,672	4,200
HEART	4,960	15,877
Mana Motuhake	1,000	551
Pacific Climate Action	16,765	-
Tāmaki Youth Council	7,534	-
Riverside	-	22,567
<b>Research &amp; Advocacy</b>		
Māori Responsiveness	450	-
Local Board Consultation	3,653	1,040
Inspiring Communities	600	2,321
Climate Action Plan	-	-
<b>Total Expenses</b>	<b>210,288</b>	<b>452,202</b>

### Community Initiative Projects

- Kai Sovereignty**

This year we have continued with our urban garden and chicken mentoring programme, installing 80 gardens and chickens into 37 households across central, east and south Auckland. We were thrilled to be able to bring on additional mentoring support and partner with Mowmahi, a local Tāmaki landscaping company, to help us meet the increased demand. We have also had a growing connection with the Afghanistan families through The Fatimah Trust who have been able to support the language connection. The families / whānau we have had join our programmes are thrilled to be growing their own vegetables, or receive chooks who not only provide fresh eggs but have become much loved family pets. In addition, we have run a wide range of workshops and wananga all focussed around kai sovereignty and mātauranga Māori practices.

We want to thank Foundation North, Auckland Climate Grants through Auckland Council and the Ministry of Social Development Food Secure Communities Team for their ongoing support, and the huge positive impact this is having for our communities.



- **Ope**

The Ope collective moved into action this year with both Tāmaki WRAP and Rākau Tautoko actioning initiatives for schools and community groups to connect. Tāmaki WRAP ran a series of auditing bins in local Māungakiekie-Tāmaki Local Board schools, introducing the Enviroschool model as well. Rākau Tautoko ran three different wananga - youth leadership in the environment, Virtual Reality workshop on the sea and Composting 101. We have one more wananga planned for the next financial year which will include youth leadership and testing the quality of our local river.

- **Food Scrap - Kumara Vine**

Our engagement approach for the food scraps rollout was to invite community champions to join the Kumara Vine network, learn how to use the food scrap service, and share their learnings with friends, whānau and neighbours. Champions were given mentorship by practitioners from Tāmaki WRAP and Rākau Tautoko partner The Patchwork Gardens. This was shared through social media through a video to share the concept and encourage other communities to consider our approach.

## Capability Building Projects

- **Magazine Delivery**

Tāmaki Regeneration requested for Rākau Tautoko to fundhold and support local community groups to deliver their magazines as a fundraising opportunity. The Tāmaki Kapa Haka Roopu completed this work as a fundraiser this year.

- **The HEART Movement**

Rākau Tautoko continues to be an integral part of the process of the heart movement. The taumata continued to meet regularly to support the change agents aspirations. Rākau Tautoko increased their role from fund holding into fundraising, receiving grants from Māungakiekie-Tāmaki Local Board and Simplicity Trust. Our aspirations for the next financial year is to continue fundraising to maintain the momentum of the movement in Tāmaki.

- **Mana Motuhake**

Planning for this project continued with local leaders in Tāmaki and confirming roles and responsibilities. It was paused for a while over the year to make way for other interests from the group but there is renewed interest going into the next financial year including confirming a lead that is independent of the group.

- **Pacific Climate Action**

Our Pacific Peoples' Climate Action Project, also known as 'Manava for Climate Resilience,' is a collaborative initiative supported by Auckland Council, aimed at addressing climate change challenges within the diverse Māori and Pasifika communities of Tāmaki Makaurau. Led by Rākau Tautoko, Pacific Vision Aotearoa and Laka, the project integrates indigenous knowledge and tools to strengthen climate resilience.

Through monthly Manava gatherings, we directly engage with Pasifika communities to discuss climate action strategies, aspirations and barriers. This engagement has led to a Theory of Change being developed as a guiding framework, along with a communication strategy to ensure clear messaging in diverse Pasifika languages and efforts to map and support existing climate initiatives in Tāmaki Makaurau.



## Research Projects & Advocacy

### • **Māori Responsiveness**

Rākau Tautoko and Maungakiekie-Tāmaki Local Board worked in collaboration to increase the local boards connection and engagement with local Māori (mana whenua and mataawaka). This continues into the next financial year.

## Additional Measures

Over this year, Rākau Tautoko has:

### **Community Practitioners and Volunteers**

- Supported 8 x Community Development Practitioners in their practice
- Worked alongside volunteers through The Food Scrap rollout, with about 30 volunteers supporting waste reduction education. We are so grateful for their support.
- HEART Taumata are all volunteers in their work to grow and foster The HEART Movement. These 10 x volunteers are all passionate and dedicated community members or workers who have been working hard this year for HEART.

### **Connected with and supported 12 x Auckland Geographical Communities**

- Glen Innes
- Mt Wellington
- Oranga
- Onehunga
- Panmure
- Point England
- Riverside
- Manurewa
- Weymouth
- Hillpark
- Totara Heights
- Homai

### **Worked alongside 4 x Communities of Interest**

- Family Violence Prevention
- Food Security and Sovereignty
- Waste Reduction and Climate Change
- Women and Youth Empowerment

### **Created or maintained 17 x Collaborations with key entities to further strengthen our community initiatives.**

- Auckland Council
- Faith Family Connect / Te Pera Mahi Oranga Trust
- HEART
- Matapuna Consultants
- Mowmahi Limited
- Pacific Vision Aotearoa
- St Mary's Church
- Synergy Trust / Beat St
- Tāmaki Community Development Trust
- Tāmaki Regeneration Company
- Tāmaki WRAP
- Tāmaki Youth Council
- The Patchwork Gardens
- Te Kaitohutohu O Rongo
- Te Waipuna Puawai
- Te Taumata o HEART
- Whenua Warrior





# Statement of Financial Performance

**Rākau Tautoko Limited**

**For the year ended 31 March 2024**

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	166,150	497,130
Revenue from providing goods or services	1	47,786	79,004
Interest, dividends and other investment revenue	1	12,918	4,798
Other revenue	1	2,266	952
<b>Total Revenue</b>		<b>229,120</b>	<b>581,884</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	72	9,969
Costs related to providing goods or service	2	236,362	452,885
Grants and donations made	2	-	38,353
Other expenses	2	6,987	5,126
<b>Total Expenses</b>		<b>243,421</b>	<b>506,334</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(14,301)</b>	<b>75,550</b>

**Charity**  
AUDIT

This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



# Statement of Financial Position

Rākau Tautoko Limited

As at 31 March 2024

	NOTES	31 MAR 2024	31 MAR 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	456,227	312,997
Debtors and prepayments	3	1,700	-
Other Current Assets	3	49	49
<b>Total Current Assets</b>		<b>457,976</b>	<b>313,046</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	447	565
<b>Total Non-Current Assets</b>		<b>447</b>	<b>565</b>
<b>Total Assets</b>		<b>458,423</b>	<b>313,611</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	319,480	160,366
<b>Total Current Liabilities</b>		<b>319,480</b>	<b>160,366</b>
<b>Total Liabilities</b>		<b>319,480</b>	<b>160,366</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>138,944</b>	<b>153,245</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	138,944	153,245
<b>Total Accumulated Funds</b>		<b>138,944</b>	<b>153,245</b>



# Depreciation Schedule

**Rākau Tautoko Limited**

**For the year ended 31 March 2024**

NAME	PURCHASED	COST	OPENING VALUE	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Office Equipment</b>							
Epson Projector	18 Aug 2017	614	121	25.00%	30	523	91
Shelving	8 Jan 2018	521	300	10.00%	30	251	270
Camera	17 Feb 2020	712	144	40.00%	57	626	86
<b>Total Office Equipment</b>		<b>1,847</b>	<b>565</b>		<b>118</b>	<b>1,400</b>	<b>447</b>
<b>Total</b>		<b>1,847</b>	<b>565</b>		<b>118</b>	<b>1,400</b>	<b>447</b>



# Statement of Cash Flows

Rākau Tautoko Limited

For the year ended 31 March 2024

Account	2024	2023
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	330,578	170,700
Receipts from providing goods or services	47,786	8,241
Interest and other investment receipts	12,918	4,798
Cash receipts from other operating activities	0	118,910
GST	(6,134)	16,918
Payments to suppliers	(241,967)	(521,547)
Donations or grants paid	0	(5,435)
Cash flows from other operating activities	0	0
<b>Total Cash Flows from Operating Activities</b>	<b>143,181</b>	<b>(207,416)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Cash flows from other investing and financing activities	49	5,210
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>49</b>	<b>5,210</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>143,230</b>	<b>(202,206)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	312,997	515,203
Net change in cash for period	143,230	(202,206)
Closing cash	456,227	312,997

Charity  
AUDIT

This statement has been prepared in conjunction with the attached statement of accounting policies and audit report.



# Statement of Accounting Policies

## Rākau Tautoko Limited

For the year ended 31 March 2024

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$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.

### Revenue

Revenue is recorded based on the stage of completion of the service at balance date.

Bequests are recognised on receipt of the bequest.

Grant and donations which have a “use or return” condition attached are recorded as unspent until the conditions are met. All other grants and donations are recognised as revenue when received.

Government funding is recognised in revenue as the contracted services are provided.

### 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

Rākau Tautoko Limited 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.

### Fixed Assets

Property, plant and equipment are stated at cost less subsequent depreciation and impairment losses.

Depreciation is provided to spread the cost of the asset over the expected useful life of the asset, using a structured method such as straight line or diminishing value. Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Major depreciation rates have been estimated as follows:

Office Equipment 10-40%

Website 50%

### 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.

### Correction of Errors

There has been no correction of errors.



# Notes to the Performance Report

**Rākau Tautoko Limited**

**For the year ended 31 March 2024**

	2024	2023
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grant	166,150	497,130
<b>Total Donations, fundraising and other similar revenue</b>	<b>166,150</b>	<b>497,130</b>
<b>Revenue from providing goods or services</b>		
Admin	235	-
Codesign	-	26,000
Consultation	4,050	-
Coordination	5,000	1,000
Flyer and Mag Deliveries	8,200	6,000
Interviewing and Research	-	(4,530)
Other Revenue	1,351	4,364
Planning and Preparation	1,043	-
Programme Creation	1,551	15,000
Programme Management	26,356	30,000
Travel	-	1,040
Workshop	-	130
<b>Total Revenue from providing goods or services</b>	<b>47,786</b>	<b>79,004</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	12,918	4,798
<b>Total Interest, dividends and other investment revenue</b>	<b>12,918</b>	<b>4,798</b>
<b>Other revenue</b>		
Donations	2,266	952
<b>Total Other revenue</b>	<b>2,266</b>	<b>952</b>
	<b>2024</b>	<b>2023</b>

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
Subcontractors	-	8,910
Travel - National	72	1,059
<b>Total Volunteer and employee related costs</b>	<b>72</b>	<b>9,969</b>
<b>Costs related to providing goods or services</b>		
Administration	14,978	5,191
Advertising	238	221
Assets under \$1000	-	717
Bank Fees	18	20
COVID19 Response	-	267,416
Entertainment	-	870
Event fees/Venue hire	1,384	300

**Charity**  
AUDIT



	2024	2023
Facilitation Costs	2,000	650
Freight & Courier	20	12
General Expenses	156	-
Give a little service fees	23	-
Insurance	1,943	1,850
Kai/Catering	16,316	7,363
Office Expenses	-	160
Planning and Preparation Costs	1,020	-
Practitioner Expense	94,884	67,936
Printing & Stationery	1,122	911
Professional Development	1,126	-
Programme Expenses	71,411	59,743
Subscriptions	1,652	4,890
Venue hire	-	2,422
Voucher/ Koha	25,662	29,053
Workshop Facilitation Costs	2,409	3,160
<b>Total Costs related to providing goods or services</b>	<b>236,362</b>	<b>452,885</b>

#### Grants and donations made

Donated Goods	-	38,353
<b>Total Grants and donations made</b>	<b>-</b>	<b>38,353</b>

#### Other expenses

Audit Fees	3,850	3,275
Consulting & Accounting	2,765	1,682
Depreciation	118	169
IRD penalties	224	-
Interest Expense	30	-
<b>Total Other expenses</b>	<b>6,987</b>	<b>5,126</b>

2024 2023

### 3. Analysis of Assets

#### Bank accounts and cash

Admin + Savings	59,795	131,854
Contracts	-	803
HEART	189,254	125,958
Kai Collective	154,094	3,874
Spending	276	508
Term Deposit	52,808	50,000
<b>Total Bank accounts and cash</b>	<b>456,227</b>	<b>312,997</b>

#### Debtors and prepayments

Accounts Receivable	1,700	-
<b>Total Debtors and prepayments</b>	<b>1,700</b>	<b>-</b>



	2024	2023
<b>Other current assets</b>		
Withholding tax paid	49	49
<b>Total Other current assets</b>	<b>49</b>	<b>49</b>

	2024	2023
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#### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	169	-
Accrual Expenses	3,950	3,300
Community Project Funds	317,772	153,343
GST	(2,411)	3,723
<b>Total Creditors and accrued expenses</b>	<b>319,480</b>	<b>160,366</b>

	2024	2023
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#### 5. Property, Plant and Equipment

<b>Furniture and Fittings</b>		
Furniture and fittings owned	1,847	1,847
Accumulated depreciation - furniture and fittings owned	(1,400)	(1,282)
<b>Total Furniture and Fittings</b>	<b>447</b>	<b>565</b>
<b>Total Property, Plant and Equipment</b>	<b>447</b>	<b>565</b>

	2024	2023
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#### 6. Accumulated Funds

<b>Accumulated Funds</b>		
Opening Balance	153,245	77,695
Accumulated surpluses or (deficits)	(14,301)	75,550
<b>Total Accumulated Funds</b>	<b>138,944</b>	<b>153,245</b>
<b>Total Accumulated Funds</b>	<b>138,944</b>	<b>153,245</b>

#### 7. Commitments

There are no commitments as at 31 March 2024 (Last year - nil).

#### 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 (Last year - nil).





## **9. Related Parties**

Payments have been made to relatives of the director Tara Moala being Lauren Joe, Simone Joe, and Milan Moala for admin, contracting, and practitioner work. The total paid in the current year reported is \$18,252 (Last year: \$27,217 ).

## **10. 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).

## **11. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.

## **INDEPENDENT AUDITOR'S REPORT**

### **To the Directors of Rākau Tautoko**

#### **Opinion**

We have audited the accompanying Performance Report of Rākau Tautoko 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 March 2024, the Statement of Financial Position as at 31 March 2024, a Statement of Accounting Policies and Notes to the Performance Report.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 31 March 2024;
- the service performance for the year ended 31 March 2024, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Rākau Tautoko as at 31 March 2024, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

#### **Basis for Opinion**

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (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 Rākau Tautoko 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, Rākau Tautoko.

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

The Directors are responsible on behalf of the entity for:

- (a) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;
- (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 the Tier 3 (NFP) Standard, and
- (c) for such internal control as the Directors 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 Directors are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the Performance Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance ISAs and NZ AS1 (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 this Performance Report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1 (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 the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors 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.



Charity Integrity Audit Ltd  
Auckland  
20 December 2024