Social Service Providers Te Pai Ora o Aotearoa

Performance Report

For The Year Ended 30 June 2025

Murray Audit

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For The Year Ended 30 June 2025

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Entity Information

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Legal Name of Entity

Social Service Providers Aotearoa Children, Family Community Incorporated ("SSPA").

Entity Type and Legal Basis

Social Service Providers Aotearoa Children, Family Community Incorporated is a Registered Charity under the Charities Act 2005.

Registration Number

Incorporated Societies: 1210550
Charities: CC42895

Entity's Purpose or Mission

As a membership-based organisation of community-based social services, Te Pai Ora SSPA's purpose is to represent its members nationally by championing them, the issues that matter to them and the people they work alongside at the local, regional and national levels, and our collective sector.

Te Pai Ora SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. Te Pai Ora SSPA works to strengthen Aotearoa New Zealand's social sector through advocacy and engagement, learning and development, relationship building and sector leadership.

Entity Structure

Te Pai Ora SSPA is a not-for-profit membership-based organisation with full, affiliate members and student members. Full members are community-based social service providers that have a contract with a government agency to deliver social services for children, rangatahi, whānau and communities. Affiliate members are organisations or individuals that deliver social services for children, rangatahi, whānau and communities or otherwise work in areas aligned to Te Pai Ora SSPA's purposes. Student members are those who are undertaking tertiary study in a relevant area. Membership is voluntary and members pay an annual fee.

With a membership of some 250+ social service providers nationwide, Te Pai Ora SSPA represents an approximate collective capacity of more than 6,500 staff and 5,000 volunteers providing essential services for children, rangatahi, whānau and communities throughout Aotearoa.

Te Pai Ora SSPA is governed by a National Executive of up to nine members plus the Chief Executive. Six members are elected by full Te Pai Ora SSPA members, being three tangata whenua and three tauiwi. Up to three other members may be appointed by the National Executive. The Chief Executive is an ex officio non-voting member of the National Executive.

There are four paid staff including the Chief Executive in the organisation's office in Wellington. The Chief Executive is appointed by and accountable to the National Executive.

Entity Information

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation is not reliant on volunteers but has occasional volunteers in its national office.
The organisation is not reliant on donated goods or services.

Physical Address

Te Pai Ora SSPA National Office, 192 Tinakori Rd, Thorndon, Wellington, 6011

Postal Address

Te Pai Ora SSPA National Office, PO Box 12-114, Thorndon, Wellington, 6144

Approval of Financial Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

The National Executive is pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc. for the year ended 30 June 2025.

APPROVED

Tuhi Leef
Treasurer

Date 26 September 2025

Marihi Langford
Co- Chair

Date ......**26 September**..

Victoria Newcombe
Co-Chair

Date .... **26 September**..

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Statement of Service Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Strategic Outcomes

Te Pai Ora SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. Te Pai Ora SSPA's mission is to strengthen Aotearoa's social sector through advocacy and engagement, learning and development, relationship building and sector leadership. As a membership-based social sector peak-body, our mahi is focused on building and supporting the capability and sustainability of Aotearoa New Zealand's community-based social service providers, so they can deliver on the aspirations and improved outcomes of children, rangatahi, families and whānau, working in their local communities. Drawing on the collective maatauranga and experience of our membership, Te Pai Ora SSPA advocates at the systems-level for positive change in the lives of children, rangatahi and whānau. Te Pai Ora SSPA's work in the 2024/25 financial year focused on four key areas: Sector leadership, Member manaaki & growth, System-level policy & advocacy, and Capability building across the sector.

Approach	**Key Activities & Results**
Sector leadership, including relationship weaving	
Whakamanawa – The National Social Services Conference	Whakamanawa 2024 was held 16-17 September at Te Pae in Otautahi.. This was sold out, sponsorship levels exceeded previous levels and we received record numbers of EOIs to hold workshops.
Number of participants:	*Registrations 330*
Deliver Kia Mauri Ora: Social Service Excellence in Aotearoa	Two issues of Kia Mauri Ora: Social Service Excellence in Aotearoa published in Winter: Issue 12 and Summer: Issue 13 (Whakamanawa). This highlights practice examples & key developments from across social services & the social sector.
Budget 2025	Te Pai Ora SSPA has completed mahi as part of its sector leadership role: - Budget 2025 – produced a real-time round-up of Budget announcements of relevance to members and the sector. - Developed a press release and a piece of the Spinoff on Budget 2025. Engaged with radio and TV media (Newstalk, RNZ, TV 1) on the Budget and Social Investment announcements.
Leadership	Te Pai Ora SSPA has undertaken a number of leadership activities: -Provided opportunities for Kotahitanga across the sector, and held a collective leadership approach, keeping the sector informed and connected -Attended various ministerial events – launch of the Child and Youth Strategy, launch of Te Ao Rerekura v2, Child Poverty Summit in Parliament, Social Investment Fund launch, spoke on a social investment panel providing insights from our sector -CSSITO Te Pai Ora SSPA is a shareholder for the social sector, joined the SWRB External Advisory Group and National Industry Advisory Group -Co-governance model – we have continued to embed Te Pai Ora SSPA co-governance model with equal, sustained membership of tangata whenua and tangata tiriti membership.
Member manaaki & growth	
Grow & maintain diverse & inclusive membership	A diverse & growing membership has been maintained and continues evolving, comprised of Iwi & kaupapa Māori providers, Pasifika providers, wider community-based providers, & a range of geographic localities (rural, urban; local, regional, national). New members joining during this year are diverse.
New members joined:	*38* *(Last Year: 21)*
Provide relevant & timely information for members on key sector kaupapa	Weekly e-pānui Te Whakahou the Update providing curated social sector information in real-time. This is sent to over 970 recipients (up from 770 recipients last year) with a 63.99% open rate and click rate of 12.72% (compared to the average for non-profits is 44.8% and 5.9% respectively).

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Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Approach	Key Activities & Results
Member manaaki & growth (Continued)	
Te Pai Ora SSPA regional networks	Te Pai Ora SSPA has two active & engaged regional networks (Manawatū region & Canterbury/Waitaha region) we have informal networks in Tāmaki and Ōtepoti and across a number of practice, policies & systems issues and are activating Māori networks across Aotearoa. These networks provide collective & collaborative opportunities to work together in communities alongside children & whānau and provide a mechanism for regional & national connections on practice, policies & systems. Members in Auckland initiated an Auckland Leaders network. We have completed four haerenga to regions over the reporting period, reaching about 80 participants.
Communicating on issues of national importance to the social sector	Digital communications – we have continued to build our Facebook presence, with 1,400 followers (up from 1,300) and our LinkedIn presence which is now at 745 followers (up from 400). Media engagement – we have raised and commented in issues in the media – - RNZ – radio interview on Oranga Tamariki funding, 16 May 2025 - Media Release – response to the Office of the Auditor General's report, 15 May - 1 News – TV interview about children's wellbeing and funding, 15 May 2025 - Newstalk NZ – radio interview on social investment funding, 16 May 2025 - Budget 2025 media release - The Spinoff – roundtable following the Budget
System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes	
Submissions to government agency & entity consultation processes	Advice and written submissions on - Oranga Tamariki (Repeal of Section 7AA) Amendment Bill – Written (July 2024) and oral (August 2024), Oranga Tamariki Long Term Insights Briefing, Oversight of Oranga Tamariki System Legislation Amendment Bill, Responding to Abuse in Care Legislation Amendment Bill, Principles of the Treaty of Waitangi Bill – Written (January 2025) and oral (February 2025) submissions, Social Security Bill, Stalking and Harassment Bill – written submission February 2025, Regulatory Standards Bill – Collaborated on a joint submission led by Hui E! on behalf of the Community Constellation.
Te Pai Ora SSPA member consultations	Te Pai Ora SSPA facilitated engagement into government policy proposals - - Ongoing engagement on Oranga Tamariki contracting practices including hui in August 2024 Zoom hui (119 registered) and May 2025 (126 registered) - A Zoom hui on Social Investment Fund June 2025 – 199 registered - Ongoing engagement with members on the social service workers pay equity claims. - Ongoing support to sector groups like Young People in Conflict with the Law (led by VOYCE Whakarongo Mai) and the Systems Working Group for family violence and sexual violence. - A number of targeted engagements with members based in regional centres.
Capability-building across the sector	

Te Pai Ora SSPA provides tailored learning and development that is designed for the social service sector. We have provided a range of programs this year, a mix of established and new offers, which include content rich in Te Tiriti themes and a focus on Tamariki and whānau diverse content these are:

- Enhancing Leadership
- Being Trauma Informed in Practice
- AI
- Te Tiriti
- Kai & Kōrero

Presentation at international 2024 Kempe Conference.

Deliver Learning & Development Programmes & Training		
Number of Programmes	15	(Last Year: 12)
Number of Participants	registrants 611	(Last Year: 415)
Number of Organisations	201	*(Last Year: 190)*

Statement of Financial Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Account	Notes	2025	2024
Revenue			
Donations, koha and bequests	1	5,000	8,000
Membership fees and subscriptions	1	31,785	28,778
Government service delivery grants /contracts	1	548,653	468,653
Revenue from commercial activities	1	227,427	13,923
Interest, dividends and other investment revenue	1	68,230	63,773
Total Revenue		**881,095**	**583,127**
Expenses			
Employee renumeration and other related activities	2	369,214	362,438
Expenses related to commercial activities	2	205,748	13,991
Other expenses related to service delivery	2	226,937	143,260
Total Expenses		**801,899**	**519,689**
Surplus/(Deficit) for the Year (before Reserve Transfers)		**79,196**	**63,438**

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Statement of Financial Position

Social Service Providers Te Pai Ora o Aotearoa
As at 30 June 2025

Account	Notes	2025	2024
Assets			
Current Assets			
Bank accounts and cash	3	124,753	109,207
Short term deposits	3	1,165,843	1,034,589
Debtors and prepayments	3	60,841	105,547
Total Current Assets		**1,351,437**	**1,249,343**
Non-Current Assets			
Property, Plant and Equipment	5	2,369	4,939
Intangible Assets	5	8,529	23,147
Shares		1	1
Total Non-Current Assets		**10,899**	**28,087**
Total Assets		**1,362,336**	**1,277,430**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	33,462	22,324
Employee costs payable	4	33,868	13,034
Other current liabilities	4	30,350	56,612
Total Current Liabilities		**97,680**	**91,970**
Total Liabilities		**97,680**	**91,970**
Total Assets less Total Liabilities (Net Assets)		**1,264,656**	**1,185,460**
Accumulated Funds			
Accumulated Funds	6	1,204,783	1,061,380
Specific Project Reserves	6	59,873	124,080
Total Accumulated Funds		**1,264,656**	**1,185,460**

Statement of Cash Flows

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Account	2025	2024
Cash Flows from Operating Activities		
Cash received from		
Donations, Fundraising & Similar receipts	5,000	8,000
Fees, subscriptions and other receipts from members	31,516	28,854
Receipts from providing goods or services	508,653	568,316
Receipts from commercial activities	251,460	
Interest, dividends and other investment receipts	68,230	56,226
Cash applied to		
Payments to suppliers and employees	-	(577,294)
Employee renumeration and other related payments	(286,649)	-
Payments related to commercial activities	(205,748)	-
Other payments related to service delivery	(226,937)	-
Cash was received from / applied to:		
Cash Flows from Other Operating Activities		
GST	(1,275)	(6,876)
Net Cash Flows from Operating Activities	**144,250**	**77,226**
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of investments	100,000	-
Cash was applied to:		
Payments to purchase investments	(231,254)	(504,589)
Payments to acquire intangible assets		-
Payments to acquire assets	-	(12,098)
Total Cash Flows from Investing and Financing Activities	**(131,254)**	**(516,687)**
Net Increase/ (Decrease) in Cash	**12,996**	**(439,461)**
Cash Balances		
Cash and cash equivalents at beginning of period	109,207	109,207
Cash and cash equivalents at end of period	122,203	(330,254)
Bank Accounts and Cash	**124,753**	**109,207**

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Statement of Accounting Policies

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

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.

Goods and Services Tax (GST)

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

Income Tax

Te Pai Ora SSPA 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 3 months 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.

Revenue Recognition

Income from contracts with Oranga Tamariki (Ministry for Children), the Ministry of Social Development and project funders is taken to the Statement of Financial Performance when the costs for which the income has been provided have been incurred, and the requirements under the agreements with the purchaser of services have been met. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Presentation Currency

The financial statements have been prepared in New Zealand dollars. All numbers are rounded to the nearest dollar, unless otherwise stated.

Receivables

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

Property, plant , equipment and intangible assets

The entity has the following classes of property, plant and equipment - furniture & fittings and computer equipment. These are initially recorded at cost. Depreciation is deducted on all tangible and intangible assets in accordance with rates set out in the Income Tax Act 2007 as follows:

Property, plant and equipment	50% DV
Property, plant and equipment	40% SL
Intangible Assets - Website	40% SL

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Account	2025	2024
Note 1. Analysis of Revenue		
Donations, koha and bequests		
Donations received	5,000	8,000
Total Donations, koha and bequests	**5,000**	**8,000**
Membership fees and subscriptions		
Membership Fees	31,785	28,778
Total Membership fees and subscriptions	**31,785**	**28,778**
Revenue from Government service delivery grants/contracts		
Conference contract from Government	80,000	-
Government contracts	464,653	464,653
Magazine contract from Government	4,000	4,000
Total Government service delivery grants / contract income	**548,653**	**468,653**
Revenue from commercial activities		
Building sector capability income	46,816	12,251
Conference revenue & sponsorship	180,611	-
Magazine revenue	-	1,672
Total Revenue from commercial activities	**227,427**	**13,923**
Interest, dividends and other investment revenue		
Interest Income	68,230	63,773
Total Interest, dividends and other investment revenue	**68,230**	**63,773**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Account	2025	2024

Note 2. Analysis of Expenses

Volunteer and employee related costs		
ACC Levy	647	602
Employee Expenses	2,436	3,064
Salaries (incl KSR)	360,561	331,442
Professional Development	4,461	4,597
Recruitment costs	1,109	22,733
Total Volunteer and employee related costs	**369,214**	**362,438**
Expenses related to commerical activities		
Annual Conference	172,889	-
Member Learning and Development	27,984	6,755
Publications - Magazine	4,875	7,236
Total Costs related to providing goods or services	**205,748**	**13,991**
Other expenses related to service delivery		
Audit Fees	6,131	6,902
Bank Fees & Interest expense	143	169
Contractors	49,406	17,153
Depreciation	17,188	15,137
Gain/(Loss) on disposal of fixed assets	-	72
General Expenses	-	189
Governance Costs	21,256	19,785
Insurance	1,525	1,370
IT Support services	2,661	1,590
Marketing	53	1,203
Member engagement	165	132
Office Equipment Expense	1,160	1,060
Office Expenses	5,986	3,976
Postage & Courier	3,166	1,169
Professional Services	1,100	2,150
Project Related Expenses	75,227	36,142
Meeting Expenses	4,357	5,593
Rent	13,041	12,035
Subscriptions	8,607	4,102
Travel and Accommodation - Te Pai Ora SSPA staff	11,697	9,302
Website	4,068	4,029
Total Other expenses	**226,937**	**143,260**

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Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2025

Account	2025	2024
Note 3. Analysis of Assets		
Bank accounts and cash		
ASB - Everyday Account	34,939	7,269
ASB - Saving Account	89,814	101,938
Total Bank accounts and cash	**124,753**	**109,207**
Short Term Deposits		
ASB Term Deposit 72	75,000	-
ASB Term Deposit 73	75,000	-
ASB Term Deposit 74	140,000	140,000
ASB Term Deposit 75	75,000	-
ASB Term Deposit 79	80,000	80,000
ASB Term Deposit 80	190,000	190,000
ASB Term Deposit 81	120,000	120,000
ASB Term Deposit 84	110,843	104,589
ASB Term Deposit 85	100,000	100,000
ASB Term Deposit 87	100,000	100,000
ASB Term Deposit 88	-	100,000
ASB Term Deposit 89	100,000	100,000
Total Short Term Deposits	**1,165,843**	**1,034,589**
Total Bank and Term Deposits	**1,290,596**	**1,143,796**
Debtors and prepayments		
Accounts Receivable	16,245	24,610
Prepayments	13,167	61,984
Interest Accrued	28,959	15,208
GST Receivable	2,470	3,745
Total Debtors and prepayments	**60,841**	**105,547**
Note 4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	27,492	15,574
Accruals	5,970	6,750
Total Creditors and accrued expenses	**33,462**	**22,324**
Employee costs payable		
Salary accrual	2,237	-
Provision for leave	31,631	13,034
Total Employee costs payable	**33,868**	**13,034**
Other current liabilities		
Te Pai Ora SSPA Visa	3,892	3,512
Membership Income received in Advance	153	-
Conference Income received in Advance	26,245	53,100
Subscriptions Income received in Advance	60	-
Total Other current liabilities	**30,350**	**56,612**

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Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2025

Account	2025	2024

Note 5. Non Current Assets

	2025	2024
Other Fixed Assets		
Fixed assets	2,369	4,939
Total Other Fixed Assets	**2,369**	**4,939**
Total Property, Plant and Equipment	**2,369**	**4,939**
Total Intangible Assets	**8,529**	**23,147**

2025	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	10,945	4,939	-	-	2,570	2,369
Intangible assets - Website	36,550	23,147	-	-	14,618	8,529
Total Fixed & Intangible Assets	**47,495**	**28,086**	**-**	**-**	**17,188**	**10,898**

2024	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	10,945	669	6,006		1,736	4,939
Intangible assets - Website	36,550	71	36,550	72	13,402	23,147
Total Fixed Assets	**47,495**	**740**	**42,556**	**72**	**15,138**	**28,086**

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Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

Note 6. Accumulated Funds

2025

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	1,061,380	124,080	1,185,460
Accumulated surpluses or (deficits)	143,403	(64,207)	79,196
Total Accumulated Funds	**1,204,783**	**59,873**	**1,264,656**

2024

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	969,276	152,745	1,122,021
Accumulated surpluses or (deficits)	92,104	(28,665)	63,439
Total Accumulated Funds	**1,061,380**	**124,080**	**1,185,460**

Reserves

Account	2025	2024
Pay Equity Reserve		
This reserve was set up to reflect funding received for the Pay Equity work Te Pai Ora SSPA is doing on behalf of other organisations.		
Opening Balance	118,080	152,745
Plus Donations Given	-	2,000
Less Expenditure	(58,207)	(36,665)
Closing Balance	**59,873**	**118,080**
OT Contracting Reserve		
This reserve has been set up in June 2024, to reflect funding received from other organisations for the work Te Pai Ora SSPA will be doing relating to legal advice and communications on contracting and funding.		
Opening Balance	6,000	-
Plus Donations Given	5,000	6,000
Less Expenditure	(11,000)	-
Closing Balance	**-**	**6,000**
Total Reserve Balances	**59,873**	**124,080**

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Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2025

7. Commitments

Te Pai Ora SSPA has signed contracts with RotoruaNZ for the National Te Pai Ora SSPA Conference scheduled for September 2025. The estimated booking cost not yet paid is $117,837 (Last year $37,552).

8. Contingent Liabilities and Guarantees

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

9. Related Parties

Related party transactions this year were with the retired Te Pai Ora SSPA National Manager, who continued to provide services for the Pay Equity Project as an independent contractor $25,400 (Last year $25,560).

10. Going Concern

The considered view of the Social Service Providers Te Pai Ora o Aotearoa National Executive is that they have a reasonable expectation that Social Service Providers Te Pai Ora o Aotearoa have adequate resources to continue operations for the foreseeable future. For this reason Te Pai Ora SSPA continues to adopt the going concern assumption in preparing the financial report for the accounting period 30 June 2025.

11. 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).

12. Credit Card

Social Service Providers Te Pai Ora o Aotearoa has a total VISA credit card facility of $18,000, of which $3,892 was utilised at year end.

INDEPENDENT AUDITOR'S REPORT

To the National Executive of Social Service Providers Te Pai Ora o Aotearoa

Opinion

We have audited the accompanying Performance Report of Social Service Providers Te Pai Ora o Aotearoa on pages 3 to 22, which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, 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 30 June 2025;
- the service performance for the year ended 30 June 2025, in that the charitable activities information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Social Service Providers Te Pai Ora o Aotearoa as at 30 June 2025, 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 National Executive of the External Reporting National Executive (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 Charitable Activities 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 The Hibiscus Coast

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Dairy Flat
0794

Community Returned Services Association 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 National Executive, 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, Social Service Providers Te Pai Ora o Aotearoa.

National Executive' Responsibility for the Performance Report

The National Executive 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 National Executive 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 National Executive 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 National Executive 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 National Executive 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 National Executive 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.

Kudos Murray Audit

Kudos Murray Audit Limited

Dairy Flat
8 October 2025