Social Service Providers Te Pai Ora o Aotearoa

Performance Report

For The Year Ended 30 June 2026

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For The Year Ended 30 June 2026

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Entity Information

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

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 mokopuna, whānau and communities across Aotearoa flourish, supported by a community-based social sector that is strong, trusted and here for the long term. We are a collective voice of community-based social services in Aotearoa, turning the experience of our members into trusted influence for mokopuna and whānau.

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 260+ 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 six 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 2026

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 2026

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 2026.

APPROVED

Tuhi Leef
Treasurer

Date ....21 October 2026.....

Marihi Langford
Co- Chair

Date ....21 October 2026.....

Victoria Newcombe
Co-Chair

Date .....21 October 2026.....

Statement of Service Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Strategic Outcomes

Te Pai Ora SSPA's revised vision is that mokopuna, whānau and communities across Aotearoa flourish, supported by a community-based social sector that is strong, trusted and here for the long term.
Te Pai Ora SSPA's mission is we are a collective voice of community-based social services in Aotearoa, turning the experience of our members into trusted influence for mokopuna and whānau. As a membership-based 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 mokopuna 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 2025/26 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 *Number of participants:*	Whakamanawa 2025 was held 10-11 September 2025 at the Rotorua Energy Events Centre. This event was sold out, sponsorship levels exceeded previous levels and we received a large volume of EOIs to hold workshops. *Registrations 466 (Last Year 330)*
Deliver Kia Mauri Ora: Social Service Excellence in Aotearoa	Two issues of Kia Mauri Ora: Social Service Excellence in Aotearoa published: Summer Issue 14 (Whakamanawa) and Winter Issue 15. This highlights practice examples & key developments from across the sector (Last Year 2 issues)
Leadership	Te Pai Ora SSPA has undertaken a number of leadership activities: **Social Investment** – taken a lead role connecting the sector with SIA mahi, over half of social investment recipients are Te Pai Ora SSPA members, meaning we have unique insights on this mahi from across the sector. The CE has engaged on SIA's mahi in public forums - was a panel member for Hapai Public's Social Investment dialogue and was interviewed on RNZ about Community Commissioning. **Te Tiriti** – we have evolved our Te Tiriti focus and grounding, held our first Māori caucus to enable kōrero and connection, and established a new function Kaitohutohu Māori in our team to build relationships and trust across members and provide a Māori perspective into our mahi. **Funding and Budget** – attended Budget 2026 lock-up and produced a real-time round-up of announcements of relevance to the social sector. Te Pai Ora SSPA has maintained a focus on funding changes that are impacting on the services provided to children and whānau by our member organisations. We have focused this year on fuel and cost of living pressures and pay equity advocacy. **AI** – we completed the first survey of AI usage and training in our sector, over 300 people responded and results are due out shortly. This will provide valuable insights into AI and assist with our leadership and training mahi. **Also**, we provided forums for leaders to connect and share, for example we hosted a webinar with sector and government leaders with over 380 registrants and we interviewed Amanda Malu when she became CE of OT.
Member manaaki & growth	
Grow & maintain diverse & inclusive membership *New members joined:*	A diverse & growing membership has been maintained, comprised of Iwi & kaupapa Māori providers, Pasifika providers, wider community-based providers, & a range of geographic localities. *31 (Last Year: 38)*
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 1170 recipients (up from 970 recipients last year) with a 48.3% open rate and click rate of 10.2% (compared to the average for non-profits is 25.2% and 3.27% respectively).

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Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

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. We have completed four haerenga to regions, reaching about 65 participants (last year 80 participants).
Communicating on issues of national importance to the social sector	Digital communications – we have continued to build our Facebook presence, with 1,576 followers (up from 1,400) and our LinkedIn presence which is now at 1142 followers (up from 745). We have launched our online member profile series, which showcases the whakaaro of one member every 6 weeks, with 5 profiles published so far. Media engagement – we have raised and commented in issues in the media, with media, press releases and interviews on issues including Budget 2026, Fuel costs and cost of living pressures, child safety issues, abuse in care advocacy, pay equity.
System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes	
Submissions to government agency & entity consultation processes	Advice and written submissions on -Submission on the Public Service Commission long-term, insights briefing August 2025, Feedback on Sustainable Social Work Pathways, SWRB, September 2025, Social Worker Registration Act 2023, SWRB, October 2025, Submission on the Redress System for Abuse in Care Bill November 2025, Submission on the Emergency Management Bill February 2026, Submission on strengthening child protection June 2026, and Pay Equity a written and oral submission to the People's Select Committee.
Te Pai Ora SSPA member consultations	Te Pai Ora SSPA facilitated engagement into government mahi - - We have facilitated opportunities to build the understanding about funding and contract and programme developments between the sector and - Oranga Tamariki through online hui in October 25 (534 registered) and May 2026 (408 registered). - We gathered feedback to understand how the sector was experiencing social investment mahi and shared this with decision-makers and the Minister. - We provided support to the Ministry of Education to identify providers to test new child protection training for core children's workers. MoE received 40 responses. - Over the year we have amplified opportunities for our sector to directly feed into 58 government consultation processes, surveys, research and appointments.
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, which include content rich in Te Tiriti themes and a focus on Tamariki and whānau diverse content these are: - Enhancing Leadership - Te Tiriti - Being Trauma Informed in Practice - Kai & Kōrero - AI Intro & AI Next Steps	
Deliver Learning & Development Programmes & Training	
Number of Programmes	18 (Last Year: 15)
Number of Participants	registrants 1,795 (Last Year: 611)

Statement of Financial Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	Notes	2026	2025
Revenue			
Donations, koha and bequests	1	-	5,000
Membership fees and subscriptions	1	34,376	31,785
Government service delivery grants /contracts	1	508,653	548,653
Non-government service delivery revenue	1	275,267	227,427
Interest, dividends and other investment revenue	1	47,531	68,230
Total Revenue		**865,827**	**881,095**
Expenses			
Employee renumeration and other related activities	2	598,525	484,739
Other expenses related to service delivery	2	462,875	317,160
Total Expenses		**1,061,400**	**801,899**
Surplus/(Deficit) for the Year (before Reserve Transfers)		**(195,573)**	**79,196**

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Statement of Financial Position

Social Service Providers Te Pai Ora o Aotearoa

As at 30 June 2026

Account	Notes	2026	2025
Assets			
Current Assets			
Bank accounts and cash	3	95,207	124,753
Short term deposits	3	1,030,160	1,165,843
Debtors and prepayments	3	85,210	60,841
Total Current Assets		**1,210,577**	**1,351,437**
Non-Current Assets			
Property, Plant and Equipment	5	4,506	2,369
Intangible Assets	5	0	8,529
Shares		1	1
Total Non-Current Assets		**4,507**	**10,899**
Total Assets		**1,215,084**	**1,362,336**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	43,366	33,462
Employee costs payable	4	47,334	33,868
Other current liabilities	4	55,301	30,350
Total Current Liabilities		**146,001**	**97,680**
Total Liabilities		**146,001**	**97,680**
Total Assets less Total Liabilities (Net Assets)		**1,069,083**	**1,264,656**
Accumulated Funds			
Accumulated Funds	6	1,053,831	1,204,783
Specific Project Reserves	6	15,252	59,873
Total Accumulated Funds		**1,069,083**	**1,264,656**

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Statement of Cash Flows

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	2026	2025
Cash Flows from Operating Activities		
Cash received from		
Donations, Fundraising & Similar receipts	-	5,000
Fees, subscriptions and other receipts from members	35,635	31,516
Receipts from providing goods or services	508,653	508,653
Receipts from non-government service delivery receipts	301,589	251,460
Interest, dividends and other investment receipts	47,531	68,230
Cash applied to		
Employee renumeration and other related payments	(587,368)	(286,649)
Other payments related to service delivery	(462,875)	(432,685)
Cash was received from / applied to:		
Cash Flows from Other Operating Activities		
GST	(1,693)	1,275
Net Cash Flows from Operating Activities	**(158,528)**	**146,800**
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of investments	340,000	100,000
Cash was applied to:		
Payments to purchase investments	(204,317)	(231,254)
Payments to acquire intangible assets		
Payments to acquire assets	(6,701)	-
Total Cash Flows from Investing and Financing Activities	**128,982**	**(131,254)**
Net Increase/ (Decrease) in Cash	**(29,546)**	**15,546**
Cash Balances		
Cash and cash equivalents at beginning of period	124,753	109,207
Cash and cash equivalents at end of period	95,207	124,753
Bank Accounts and Cash	**95,207**	**124,753**

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Statement of Accounting Policies

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

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

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.

Revenue from membership fees is recorded in the financial year the membership relates to.

Conference registrations and Sponsorship income is recorded in the financial year that the Conference actually takes place.

Conference registrations and Sponsorship income is recorded in the financial year that the Conference Interest Income is recognised on an accrual basis.

Term Deposits
Investments in term deposits are measured at their face value. Interest income is recognised on an accrual basis.

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.

Statement of Accounting Policies

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Continued

Property, plant , equipment and intangible assets

Property, plant and equipment comprises tangible assets used for more than one financial year. Purchased assets are initially recorded at cost. A $1,000 per item capitalisation threshold is used. Items below this amount are expensed when purchased unless a group of similar items is significant in aggregate or the items form part of a larger asset.

Assets are carried at cost less accumulated depreciation and any accumulated impairment losses. Depreciation Is calculated over each asset's estimated useful life, starting when the asset is available for use. Useful lives and residual values are reviewed at each balance date. An asset is removed from the register when it is sold, disposed of, or written off; any resulting gain or loss is recognised in the statement of financial performance.

Intangible assets (website) is recorded at cost value and amortised over the estimated life of the asset. Intangibles are carried at cost less accumulated depreciation, starting when the website goes live.

Asset Class	Depreciation rate
Property, plant and equipment	50% DV
Property, plant and equipment	40% SL
Intangible Assets - Website	40% SL

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

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	2026	2025
Note 1. Analysis of Revenue		
Donations, koha and bequests		
Donations received	-	5,000
Total Donations, koha and bequests	**-**	**5,000**
Membership fees and subscriptions		
Membership Fees	34,376	31,785
Total Membership fees and subscriptions	**34,376**	**31,785**
Revenue from Government service delivery revenue		
Conference contract from Government	40,000	80,000
Government contracts	464,653	464,653
Magazine contract from Government	4,000	4,000
Total Government service delivery revenue	**508,653**	**548,653**
Non-government service delivery revenue		
Building sector capability income	41,624	46,816
Conference revenue & sponsorship	230,199	180,611
Magazine revenue	3,444	-
Total non-government service delivery revenue	**275,267**	**227,427**
Interest, dividends and other investment revenue		
Interest Income	47,531	68,230
Total Interest, dividends and other investment revenue	**47,531**	**68,230**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	2026	2025

Note 2. Analysis of Expenses

Volunteer and employee related costs

ACC Levy	606	647
Employee Expenses	3,270	2,436
Salaries (incl KSR)	500,971	360,561
Contractors	87,440	115,525
Professional Development	6,089	4,461
Recruitment costs	149	1,109
Total Volunteer and employee related costs	**598,525**	**484,739**

Other expenses related to service delivery

Audit Fees	5,840	6,131
Annual Conference	204,365	172,889
Bank Fees & Interest expense	172	143
Depreciation	13,092	17,188
Governance Costs	33,519	21,256
Insurance	1,795	1,525
IT Support services	3,703	2,661
Marketing	3,573	53
Member engagement	158	165
Member Learning and Development	39,224	27,984
Office Equipment Expense	1,498	1,160
Office Expenses	5,386	5,986
Postage & Courier	29	3,166
Professional Services	6,000	1,100
Project Related Expenses	95,113	9,108
Publications - Magazine	9,425	4,875
Meeting Expenses	3,284	4,357
Rent	15,444	13,041
Subscriptions	11,491	8,607
Travel and Accommodation - Te Pai Ora SSPA staff	6,013	11,697
Website	3,751	4,068
Total Other expenses	**462,875**	**317,160**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	2026	2025
Note 3. Analysis of Assets		
Bank accounts and cash		
ASB - Everyday Account	13,995	34,939
ASB - Saving Account	81,212	89,814
Total Bank accounts and cash	**95,207**	**124,753**
Short Term Deposits		
ASB Term Deposit 72	75,000	75,000
ASB Term Deposit 73	75,000	75,000
ASB Term Deposit 74	-	140,000
ASB Term Deposit 75	75,000	75,000
ASB Term Deposit 76	190,000	190,000
ASB Term Deposit 79	80,000	80,000
ASB Term Deposit 81	120,000	120,000
ASB Term Deposit 84	115,160	110,843
ASB Term Deposit 85	100,000	100,000
ASB Term Deposit 87	-	100,000
ASB Term Deposit 88	100,000	-
ASB Term Deposit 89	-	100,000
ASB Term Deposit 90	100,000	-
Total Short Term Deposits	**1,030,160**	**1,165,843**
Total Bank and Term Deposits	**1,125,367**	**1,290,596**
Debtors and prepayments		
Accounts Receivable	12,995	16,245
Prepayments	52,264	28,959
Interest Accrued	15,788	13,167
GST Receivable	4,163	2,470
Total Debtors and prepayments	**85,210**	**60,841**
Note 4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	20,939	27,492
Accruals	22,427	5,970
Total Creditors and accrued expenses	**43,366**	**33,462**
Employee costs payable		
Salary accrual	4,472	2,237
Provision for leave	42,862	31,631
Total Employee costs payable	**47,334**	**33,868**
Other current liabilities		
Te Pai Ora SSPA Visa	1,891	3,892
Membership Income received in Advance	-	153
Magazine Income received in Advance	1,000	-
Conference Income received in Advance	52,410	26,245
Subscriptions Income received in Advance	-	60
Total Other current liabilities	**55,301**	**30,350**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Account	2026	2025
Note 5. Non Current Assets		
Other Fixed Assets		
Fixed assets	4,506	2,369
Total Other Fixed Assets	**4,506**	**2,369**
Total Property, Plant and Equipment	**4,506**	**2,369**
Total Intangible Assets	**0**	**8,529**

2026	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	10,945	2,369	6,701	-	4,564	4,506
Intangible assets - Website	36,550	8,529	-	-	8,529	-
Total Fixed & Intangible Assets	**47,495**	**10,898**	**6,701**	**-**	**13,093**	**4,506**

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**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

Note 6. Accumulated Funds

2026

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	1,204,783	59,873	1,264,656
Accumulated surpluses or (deficits)	(150,952)	(44,621)	(195,573)
Total Accumulated Funds	**1,053,831**	**15,252**	**1,069,083**

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**

Reserves

Account	2026	2025
Workforce (previously Pay Equity) Reserve		
been doing on behalf of other organisations. Since the end of Pay Equity, it has turned into funding for Workforce related work.		
Opening Balance	59,873	118,080
Plus Donations Given	-	-
Less Expenditure	(44,621)	(58,207)
Closing Balance	**15,252**	**59,873**
OT Contracting Reserve		
This reserve was set up in June 2024, to reflect funding received from other organisations for the work Te Pai Ora SSPA did relating to legal advice and communications on contracting and funding.		
Opening Balance	-	6,000
Plus Donations Given	-	5,000
Less Expenditure	-	(11,000)
Closing Balance	**-**	**-**
Total Reserve Balances	**15,252**	**59,873**

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2026

7. Commitments

Te Pai Ora SSPA has signed contracts with Due Drops Event Centre for the National Te Pai Ora SSPA Conference scheduled for September 2026. The estimated booking cost not yet paid at 30 June 2026 is $54,600 (Last year $117,837).

8. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2026. (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 $9,575 (Last year $25,400).

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 2026.

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 $1,891 was utilised at year end (Last Year $3,892).

13. Reclassification

Conference Income, Magazine Income and Building sector capability income has been reclassified from Commercial Income to non-Government service delivery income to better reflect the nature of this income. Contractors and some Project expenses have been reclassified Under Employee and volunteer related expenses. There has been no change to the overall full year surplus in last year's results.

INDEPENDENT AUDITOR'S REPORT

To the Trustees 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 6 to 18, 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 2026, the Statement of Financial Position as at 30 June 2026, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

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

- the entity information for the year ended 30 June 2026;
- the service performance for the year ended 30 June 2026, 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 Social Service Providers Te Pai Ora o Aotearoa as at 30 June 2026, 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 Trustees of the External Reporting Trustees (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 Social Service Providers Te Pai Ora o Aotearoa 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 Trustees, and we have fulfilled our other ethical responsibilities in accordance with these

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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.

Restriction on Responsibility

This report is made solely to the Trustees, 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 Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees 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 Trustees 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 Trustees 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 Trustees 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 Trustees 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 Trustees 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 Limited

Dairy Flat
22 October 2026