

KAIPĀTIKI PROJECT

PERFORMANCE REPORT

Tier 3

For the year ended 30 June 2020



Kaipātiki Project
share in nature's revival

Full name of organisation Kaipātiki Project Incorporated

For the year ended 30 June 2020

This workbook contains a number of formulae and other features designed to make it's completion as easy as possible. To avoid inadvertent overwriting of this functionality, the workbooks have been password protected. The password is noted below, so that entities that wish to modify the workbook can do so. However, it is recommended that extreme care be taken if any modification is undertaken.

Kaipatiki Project Incorporated

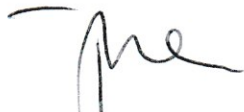
Performance Report

For the year ended
30 June 2020

Contents

	Page
Non-Financial Information:	
Entity Information	2
Statement of Service Performance	3
Financial Information:	
Statement of Financial Performance	4
Statement of Financial Position	5
Statement of Cash Flows	6
Statement of Accounting Policies	7
Notes to the Performance Report	8-14
Audit Report	15-16

Manager



Date

1.10.20

Chairperson



Date

1.10.20

Kaipatiki Project Incorporated

Entity Information

For the year ended
30 June 2020



Legal Name of Entity:	Kaipātiki Project Incorporated
Other Name of Entity (if any):	Kaipātiki Environmental and Restoration Project
Type of Entity and Legal Basis (if any):	Incorporated Society and Registered Charity
Registration Number:	CC38074

Entity's Purpose or Mission: *

PURPOSE: Inspire and empower people to share in nature's revival and live lightly on the planet
VISION: People everywhere actively sharing in nature's revival and living lightly on the planet

Entity Structure: *

BOARD

Kaipātiki Project has a 6 - 9 member volunteer Board of Trustees who meet once a month.

MANAGEMENT & STAFF

Manager (full time), Restoration-Nursery Manager (full time), Community Activator (full time)
Restoration Activator (0.8 FTE), Restoration Assistant Kaiawhina Kaitiaki (0.4FTE), Garden Hub Co-Ordinator (0.3FTE)
Operations Manager (0.75 FTE), Grant & Impact Specialist (0.8FTE), Marketing Strategist (0.65FTE)
Administrator (0.5FTE), Media Assistant (0.375 FTE), Nursery Assistant (0.25FTE)

Kaipātiki also hires contractors or employs to fixed-term roles to respond to changing community needs

VOLUNTEERS

A large number of volunteers are involved at two nursery sites

Volunteers also carry out a large amount of work in restoration - including trapping of pests, removal of weeds, planting and care of natives in bush and reserve areas.

Main Sources of the Entity's Cash and Resources: *

Local Board Grants & Funding Agreements - for community engagement & education, running events and operational costs
Auckland Council Grants, Contracts & Funding Agreements - for programme administration and delivery of community education & restoration programmes

Central Government Grants (eg Ministry for Environment, NZ Lotteries) - for operational costs, community enterprise, and contribute to Envirohubs Aotearoa network

Community Grants (eg Foundation North, Lion Foundation, Pub Charity) - this allows us to increase participation and impact
Members, Donors and Sponsors - developing source of non-tagged funding

Education for Sustainability Courses - run by Kaipātiki Project

Restoration contracts - enables advisory practice and oversight/direction of restoration work and utilisation of native plants in local environs

Sale of Plants - funds contribute to covering the costs of our volunteering programme

Main Methods Used by the Entity to Raise Funds: *

Donations, Membership & Sponsorship

Grants Applications

Contracts for service

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

Kaipātiki Project is setup to operate, and relies heavily on volunteers

Our volunteering programmes support our nurseries in growing locally and eco-sourced native plants

Volunteering days are also a component of meeting our restoration aims, in particular with site preparation for native planting and planting for restoration and regeneration as well as volunteer groups who carry out pest control

Kaipātiki Project is supported by a small number of corporate partners who donate IT support, nursery/garden equipment, printing materials etc.

Additional Information: *

Contact details

Physical Address: 17 Lauderdale Rd, Birkdale, Auckland 0626

Postal Address: 17 Lauderdale Rd, Birkdale, Auckland 0626

Phone/Fax: 09-482-1172

Email/Website: www.kaipatiki.org.nz



www.facebook.com/kaipatikiproject



Kaipātiki Project Incorporated
Statement of Service Performance

For the year ended
30 June 2020



Description of the Entity's Outcomes :

Our Vision: "People everywhere actively sharing in nature's revival and living lightly on the planet"
Kaipātiki Project has developed two long-term objectives and five goals to progress towards this vision:

1. REVIVE NATURE

- Forest Restoration
- Immersed in Nature
- Clean Streams & Estuaries

2. LIVE LIGHTLY

- Live Lightly (Sustainable Living/Reduce Waste)
- Local Food

The following outputs relate to these activities.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual This Year	Actual Last Year
ENGAGEMENT		
Number of Followers/Likes (Facebook)	4,724	3,202
Number of Website Visits	30,827	18,373
Number of E-News Recipients	7,144	7,042
Number of e-News Readers	1,553	1,915
Number Engagement Events	2	
Number Engagement Event Participants	154	
LIVE LIGHTLY		
Number of Courses & Events		
Number of Participants	30	26
Number of Community Events Supported (events run by other organisations)	612	302
Number Compost Collective Workshops Supported		
Number of Compost Collective Participants	399	417
Tonnes of Waste Diverted	6,012	6,231
	522	493
REVIVE NATURE		
Forest & Restoration		
Number of Community Restoration Days (Corp + Planting Days)	39	28
Number of Community Restoration Participants	709	584
Number of Community Restoration Volunteer Hours	2,750	2,359
Number of Pest Plants (kg) removed during season	662	
Number of Native Plants Planted during season	1,281	605
Number of Native Plants sold for Restoration	16,916	11,251
Number of Native Plants @ 30 Jun	24,844	23,684
Number of Native Plants growing	41,760	30,850
Number of Native Plants propagated	18,076	
Number of Native Species @ 30 Jun	83	91
Number of Native Species grown	88	95
Number of Nursery & Garden Days	122	
Number of Nursery and Garden Volunteers	147	152
Number of Nursery & Garden Volunteer Visits	1,532	1,297
Number of Nursery & Garden Volunteer Hours	4,621	3,688
Number of Participants	689	
Clean Streams & Estuaries		
Streams Monitored		
Groups Engaged With	7	4
Number of Stream Specific Days & Events	6	4
Number of Stream Specific Participants	15	
	121	
Additional Output Measures:		
No. Sponsors/Funders		17
Number of Community Networks We Contribute To		7

Additional Information:

Our regular volunteer group reflects our community diversity - 50% volunteers are retired, 25% are in transition (travelling, returning to work etc), and 25% have special needs or benefit from the supported work programme we offer.

Please refer to our annual report for a more in-depth view of the activities and impact represented here.

Kaipatiki Project Incorporated
Statement of Financial Performance

For the year ended
30 June 2020



	Actual* This Year \$	Actual* Last Year \$
Revenue		
Fundraising, Sponsorship and other similar revenue*	90,217	3,999
Grants for Operations, non-Service & Capital Purchase	178,268	155,063
Fees, subscriptions and other revenue from members*	817	417
Revenue for Providing Goods/Services	774,890	636,748
Interest, dividends and other investment revenue*	170	282
Other revenue		-
Total Revenue*	1,044,362	796,509
Expenses		
Expenses related to public fundraising*	-	
Volunteer and employee related costs*	598,109	444,258
Costs related to providing goods or services*	381,905	338,047
Grants and donations made*		
Other expenses	12,741	16,569
Total Expenses*	992,755	798,874
Surplus/(Deficit) for the Year*	51,607	- 2,365

Kaipatiki Project Incorporated

Statement of Financial Position

As at
30 June 2020



	Actual* This Year \$	Actual* Last Year \$
Assets		
Current Assets		
Bank accounts and cash*	241,430	138,512
Debtors and prepayments*	111,277	198,296
Inventory*	26,964	32,992
Other current assets	150	150
Total Current Assets	379,821	369,950
Non-Current Assets		
Property, plant and equipment*	96,487	58,270
Total Non-Current Assets	96,487	58,270
Total Assets*	476,308	428,220
Liabilities		
Current Liabilities		
Accounts payable	65,820	84,150
Employee costs payable*	18,566	24,582
Unused donations and grants with conditions*	184,209	147,072
GST	12,458	28,768
Total Current Liabilities	281,053	284,572
Total Liabilities*	281,053	284,572
Total Assets less Total Liabilities (Net Assets)*	195,255	143,648
Accumulated Funds		
Capital contributed by owners or members*	-	-
Accumulated surpluses or (deficits)*	195,255	143,648
Reserves*	-	-
Total Accumulated Funds*	195,255	143,648

C Bowler

Chairperson 1 / 10 / 2020

Kaipatiki Project Incorporated

Statement of Cash Flows

For the year ended
30 June 2020



	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	\$ 305,622	281,134
Fees, subscriptions and other receipts from members*	\$ 817	417
Receipts from providing goods or services*	\$ 861,909	530,575
Interest, dividends and other investment receipts*	\$ 170	282
Net GST	(-\$16,310)	24,199
Cash was applied to:		
Volunteer and employee related costs	(-\$604,125)	441,119
Costs related to providing goods and services	(-\$409,427)	363,491
Net GST		
Net Cash Flows from Operating Activities*	\$ 138,656	31,997
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Receipts from the sale of property, plant and equipment*	\$ 0	2,643
Cash was applied to:		
Payments to acquire property, plant and equipment*	\$ 35,735	8,000
Net Cash Flows from Investing and Financing Activities*	(-\$35,735)	5,357
Net Increase / (Decrease) in Cash*	\$ 102,921	26,640
Opening Cash*	\$ 138,512	111,872
Closing Cash*	\$ 241,433	138,512
This is represented by:		
Bank Accounts and Cash*	\$ 241,430	138,512

Kaipatiki Project Incorporated

Statement of Accounting Policies

For the year ended
30 June 2020



Basis of Preparation*

Kaipatiki Project Incorporated is a non-profit society incorporated under the Incorporated Societies Act 1908 and subsequently registered with Charities Commission under the Charities Act 2005. Kaipatiki Project Inc 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 of equal to or less than \$2,000,000. 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. The information is presented in NZ dollars.

Goods and Services Tax (GST)*

Kaipatiki Project Incorporated is registered for GST. These financial statements have been prepared exclusive of Goods and Services Tax except for Accounts Receivable and Accounts Payable which are GST inclusive.

Income Tax

Kaipatiki Project Incorporated 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 comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Fixed Assets & Depreciation*

Fixed Assets are recorded at historical costs less depreciation to date.

The following rates of depreciation have been applied:

Equipment 24-60% DV

Furniture & Fittings 9.5-40% DV

Nursery Equipment & Fixtures 13.5-15.6% DV

Motor Vehicle 20% DV

Inventory, Funds Received in Advance, Reserves*

Inventory is valued at the lower of cost or net realisable value.

The Society recognises that some funds received in a financial year are prepayments and are to be used for contracted services in the following financial year. The means of calculating the Funds Received in Advance is by costing unfulfilled contracted service specifications as at the balance date.

The Reserves Policy forms part of the Board's Risk Management Policy. The policy goal is to hold sufficient funds to enable the organisation to meet its financial commitments for a period of six months. Currently the reserves for organisational sustainability are held at \$90,000 and are included in the total reserves of the organisation.

Accounts Receivable

Accounts Receivable are stated at their present estimated realisable value.

Tier 2 PBE Accounting Standards Applied (if any)*

None

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year (last year - nil)

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising, Sponsorship & Other similar revenue	Fundraising & Sponsorship	750	500
	General Income	9,400	3,499
	General Income	80,066	
Total		90,217	3,999

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and Other Similar Services	Grants for current operations	92,024	135,000
	Grants for capital purposes	50,133	7,314
	Grants not directly related to service delivery	5,000	4,455
	Donations/koha from the public	31,111	8,294
Total		178,268	155,063

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members	Membership	817	417
Total		817	417

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Grants/contracts with central government	33,000	33,000
	Grants/contracts with local government	488,430	400,233
	Grants/contracts with non-governmental agencies	122,758	87,654
	Revenue from sales to the public	767	1,618
	Revenue from commercial activities	129,935	114,243
Total		774,890	636,748

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	170	282
Total		170	282

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	575,888	424,392
	Superannuation contributions	16,264	11,575
	Other Associated Costs	5,957	8,291
	Total	598,109	444,258

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	delivery	110,512	96,158
	Sub-Contractors & Tutors	171,365	163,640
	Other service delivery costs	48,675	41,558
	Administration and overhead costs	51,353	36,691
	Total	381,905	338,047

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	12,741	14,447
	Loss on sale of disposal of assets		2,122
	Total	12,741	16,569

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	39,298	25,362
	Savings account balance	202,132	113,150
	Total	241,430	138,512

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	110,777	198,296
	GST Receivable		
	Prepayments	500	
	Total	111,277	198,296

Asset Item	Analysis	This Year \$	Last Year \$
Inventory	Shop & Nursery Stock	26,964	32,992
	Total	26,964	32,992

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	Accrued Interest		
	Petty Cash	150	150
	Total	150	150

Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Property, Plant & Equipment	96,487	58,270
	Total	96,487	58,270

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Accounts Payable & Visa	Accounts Payable	54,182	51,039
	Accruals & Sundry Creditors	10,551	30,396
	Visa Credit Card	1,088	2,715
	Total	65,820	84,150

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	18,566	24,582
	Total	18,566	24,582

Liability Item	Analysis	This Year \$	Last Year \$
Funds Received in Advance	Grants received in Advance	184,209	114,065
	Contracts received in Advance		33,007
	Total	184,209	147,072

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	GST	12,458	28,768
	Total	12,458	28,768

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Nursery Equipment & Fixtures*	13,275	50,960	712	2,360	61,163
Motor Vehicles*	34,968			6,994	27,974
Furniture and fixtures*	6,133			750	5,383
Office equipment*	3,894			1,854	2,040
Computers (including software)*	-				-
Machinery*	-				-
Heritage assets	-				-
Total	58,270	50,960	712	11,958	96,560

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*				-	-
Nursery Equipment & Fixtures*	10,161	5,857	827	1,916	13,275
Motor Vehicles*	45,728		1,816	8,944	34,968
Furniture and fixtures*	7,025			892	6,133
Office equipment*	4,447	2,143		2,696	3,894
Computers (including software)*					-
Machinery*					-
Heritage assets					-
Total	67,361	8,000	2,643	14,448	58,270

Significant Donated Assets Recorded - Source and Date of Valuation*

2 x Canon Printer MB53600 - Canon NZ, 1 Jan 2016

2 x Canon Powershot G7X Digital Cameras - Canon NZ, 1 Jan 2016

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 5: Accumulated Funds

This Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	143,648	143,648
Capital contributed by owners or members*		-
Capital returned to owners or members*		-
Surplus/(Deficit)*	51,607	51,607
Distributions paid to owners or members*	-	-
Transfer to Reserves*	-	-
Transfer from Reserves*	-	-
Closing Balance	195,255	195,255

Last Year		
Description*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	146,013	146,013
Capital contributed by owners or members*		-
Capital returned to owners or members*		-
Surplus/(Deficit)*	(2,365)	(2,365)
Distributions paid to owners or members*	-	-
Transfer to Reserves*	-	-
Transfer from Reserves*	-	-
Closing Balance	143,648	143,648

Breakdown of Reserves		Actual*	Actual*
		This Year	Last Year
Name*	Nature and	\$	\$
	Total	-	-

Kaipatiki Project Incorporated

Notes to the Performance Report

For the year ended
30 June 2020



Note 6 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Notes 7-12

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
none noted			

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
none noted	

Note 8: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
none noted	

Note 9: Related Party Transactions*

This Year	Last Year	This Year	Last Year
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There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 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)

Note 11: Ability to Continue Operating*

The organisation is reliant on grants and Auckland Council funding.

Note 12: Correction of Errors*

None noted

Additional Information

INDEPENDENT AUDITOR'S REPORT

To the governance of the KAIPATIKI PROJECT INC for the year ended 30 June 2020

Report on the Performance Report

Opinion

We have audited the performance report of the KAIPATIKI PROJECT INC on pages 2 to 14, which comprise the entity information and the statement of financial position as at 30 June 2020, the statements of service & financial performance, along with a statement of cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion except for the matters outlined in the basis for a qualified opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
 - b) the performance report on pages 2 to 14 presents fairly, in all material respects,:
 - the financial position of the KAIPATIKI PROJECT INC as at 30 June 2020 and of its financial performance and cash flows;
 - the entity information and the service performance, for the year ended,
- in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

Basis for a Qualified Opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, except that our audit work has been limited in the:

- verifying of the completeness of recording for cash sources of income included in donations, membership, and plant sales, where the accounting controls are limited until the cash is banked, and there are no practical audit procedures to gain evidence on the completeness of cash income.

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 (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (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 KAIPATIKI PROJECT INC in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other than in our capacity as auditor we have no relationship with, or interests in, the KAIPATIKI PROJECT INC.

Restriction on responsibility

This report is made solely to the management board, as the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our audit work has been undertaken so that we might state to the governance 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 governance as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Performance Report

The governance is responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- 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 PBE-SFR-A-NFP issued in NZ by the NZ Accounting Standards Board, and

- (c) for such internal control as the governance determines 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 governance is responsible 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 governance either intends 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 with ISAs (NZ) and ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

We are also required to apply the explanatory guides (EG) Au 1 & EG Au 9.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism 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.
- ☐ Conclude on the appropriateness of the use of the going concern basis of accounting by the governance 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.
- ☐ Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the governance 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 Audit

Charity Integrity Audit Ltd
Chartered Accountants- South Auckland
1st October 2020