



Kāhui Tū Kaha

2022
Annual
Report

Te Ohonga o Te Mauri

Situated on the 2nd floor, Kāhui Tū Kaha office,
650 Great South Road, Ellerslie



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KEY INFORMATION

Trustees of Affinity Services Charitable Trust

Dame Rangimarie Naida Glavish, DNZM. JP
Glenn Wilcox

Directors of Kāhui Tū Kaha Limited

Prue Kapua, Chairperson
Andrew Mitchell, Deputy Chairperson
Martin Mariassouce
Monique Pihema
Brennan Rigby
Michael Smyth
Franky Wang

Senior Management Team

Barbara Browne, Chief Executive Officer
Tipene Lemon, Deputy Chief Executive Officer/ Pou Tāhuhu
Stephanie Abrahams, Operations Manager (Mental Health)
Marama Hetaraka, Operations Manager (Social Housing)
Pervin Contractor, General Manager Housing
Mosiana Atiola, Financial Controller
Gabriela Grecu, Human Resources Manager

Auditor: Crowe New Zealand Audit Partnership

Charities Service Number: CC22564

Incorporation Number: 1739967

IRD Number: 92-401-693

To Our Trustees

The Directors of Kāhui Tū Kaha present this Annual Report to our Trustees, Dame Rangimarie Naida Glavish and Glenn Wilcox.



E ngā rau rangatira, e ngā kaumātua me ngā kuia ō Ngāti Whātua, ko tēnei te mihi maioha ki a koutou katoa. Ko koutou ngā kaitiaki i te ihi, i te tapu, i te mana ō tawhiti-nuku, ō tawhiti-rangi. E tika nei ngā kōrero a wā tātou mātua tūpuna. 'He rangai maomao, ka taka ki tua o Nukutaurua, e kore a muri e hokia'. Haere atu koutou, ā ngaro atu ki te pō nui, ki te pō roa, ki te wāhi okiokinga ō te tini me te mano'. Moe mai koutou. Me hoki mai ki a tātou i ngā mataora ō rātou, kia kaha, kia maia, kia manawanui. Mauri ora ki a tātou katoa!

He nui te mihi ki a koutou e ngā pou hirahira, e ngā kākā waha nui ō ngā marae maha huri noa i te rohe ō Ngāti Whātua.

Nā tō koutou awhi, ki te tautoko mai i a mātou, ka āhei ai mātou ki te tuku manaaki ki te maha ō ngā tāngata e noho nei ki te rohe ō Ngāti Whātua. He maha anō ngā tūmomo mahi, he akiaki i te mana o te tini me te mano. Hei ringa raupā, hei ringa rehe e tuku manaakitanga atu ana ki ngā tāngata katoa. Kāti rā, i te whakatinana a Kāhui Tū Kaha i ngā hiahia me ngā wawata ō Te Rūnanga ō Ngāti Whātua. Na tō mātou waimarie ki te mahi i wēnei mahi. Kia ea ai te kōrero, 'kaua māhue tētahi ki waho atu i te tihī ora'.

Nō reira, ko tēnei te mihi ki a koutou katoa.

From our Board Chairperson

E rau rangatira mā, ānei te mihi ki a koutou katoa e aku iti, e aku rahi. Ko taku tū ki mua i a koutou, ko te reo o te hemana, i runga anō i te tū o te whakaiti, ā, o te aroha.

On behalf of the Board of Directors, I present the work of Kāhui Tū Kaha for the period July 2021 to June 2022.

The purpose of Kāhui Tū Kaha is to provide manaakitanga and to enhance the mana of people living within the rohe of Ngāti Whātua. We do this on behalf of Te Rūnanga o Ngāti Whātua.

Our purpose means we have again grown. We have had a 64% increase in income during this 12-month period. This is not driven by a strategic intent to achieve organisational growth. Rather, we have simply responded to need in areas where we are able to do so.

Significantly, during this year we have provided 1904 people with some form of housing, whether it be emergency accommodation, transitional housing, or long-term housing. These are all people under stress and who are in difficult circumstances, most being Māori and Pacific. And all people with a right to housing. We have stretched our resources to respond to these people.

We recognise that we are now a large organisation and so we have focused on refining and consolidating our processes, ensuring we have the staff, skills, and systems to deliver services well.

During this time of growth, we are fortunate to have maintained a stable and experienced Board of Directors and to have continuity and leadership from our Trustees. We are pleased to have welcomed Martin Mariassouce on to our Board. I thank Directors for continuing to contribute to Kāhui Tū Kaha and our Trustees for continuing to provide us with guidance.

Mā te tika me te pono ka taea ake te whai atu i te ara tika, kia tūtuki ai ngā mātāpono tuku iho o ngā mātua tūpuna. Ko te aroha atu ki te tangata. Ko te manaakitanga i ngā tāngata katoa ahakoa nō hea rātou. Mā te whakapono ki wēnei ake ō ngā mātāpono ka taea ai tātou i te awhi i te tangata. Kia tū kaha anō ia ki runga i tōna ake rangatiratanga, ā, i tōna oranga ake. Hei whakatinana i ngā wawata me ngā hiahia o te Iwi.

Prue Kapua

From our CEO

It has been a difficult 12-months, but also a time of immense learning that has come from adjusting to change.

For the first 6 months, we were in various forms of Covid-related lockdown. Homelessness increased, resulting in a 52% increase in our emergency motel accommodation. We also had a significant increase in our transitional housing, traversing the additional challenges of setting up new properties during lockdown.

We received some key support during this period. Public health worked tirelessly to help us prevent and manage Covid-19 outbreaks at our sites. Auckland Council and the District Health Boards led sector dialogue, giving us opportunities to connect with other agencies and resolve issues arising from the pandemic. Police demonstrated compassion in their efforts to place vulnerable people in safe housing. Mealamu Security helped to keep our housing safe and welcoming, always present even when sites were Covid-positive.

For the second 6 months, there was generalised community transmission of Covid-19. Most staff self-isolated at some stage, but we were fortunate none had prolonged illness and the timing of their absence was well distributed. We had virtually no evidence of workplace transmission.

Despite the challenges, we had no disruption to the delivery of any of our services. We increased the total number of people receiving our services by 29%. Our staff numbers steadily increased, despite losing unvaccinated staff. We benefited enormously by having a familial recruitment strategy.

We also benefited by having a continuum of housing – emergency, transitional and long-term. The Ministry of Housing & Urban Development (MHUD) supported 24/7 availability of our emergency accommodation. We were then able to move people from emergency accommodation into transitional and long-term housing. This was made possible through long-term property leases with Kāinga Ora and private property companies.

We were encouraged to simply 'do the right thing', even when this extended beyond the usual boundaries.

Thank you to our Board of Directors and Trustees for allowing us to be responsive and trusting our management of the associated risks.

Thank you to staff for their very real commitment to manaakitanga.

Barbara Browne

Contracted **Services**

Mental Health Services (Auckland only)

- Adult Crisis Respite
- Asian mobile support service
- Awhi Ora, early mental health interventions
- Community Living Service, co-located with the D Re: BNI menu and event query HB Intensive Community Team
- Community well-being groups including cultural-specific programs
- Consumer Leadership & Advocacy
- Counselling Services for people referred by Primary Health Organisations (PHO)
- Cultural Support
- Housing & Recovery Support for people exiting long-term hospital stays
- Kaupapa Māori Forensic Intensive Residential Rehabilitation
- Kaupapa Māori mobile support services
- LGBTTTQIA+ Liaison & Training
- Maternal Respite, 24/7 care & homebased support
- Mental Health First Aid Training
- Residential services for people requiring 24/7 long-term care
- Muslim wellbeing service
- Pacific mobile support service
- Youth peer support
- Youth Respite, 24/7 care & day program.

Social Housing Services

Auckland & Whāngarei

- Intensive support & permanent housing for people who have been chronically homeless
- Intensive support & permanent housing for people who have served long-term prison sentences
- Public Housing
- Rapid rehousing for people experiencing homelessness
- Supporting Tenancies for people at risk of losing their tenancy
- Transitional Housing.

Auckland only

- Emergency Housing in MHUD-funded motels
- Reintegration program & housing for people exiting short term prison sentences or remand
- Supported accommodation for young people transitioning from state care
- Transitional Housing for young people who are homeless.

Whangārei only

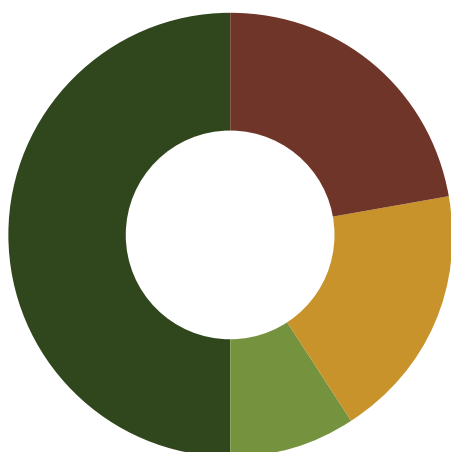
- Support for people in MSD-funded emergency motels.

Other Support & Advocacy Services

- Rainbow Tick, a workplace inclusiveness program, www.rainbowtick.nz
- Whāngaia Ngā Pā Harakeke – family harm support.

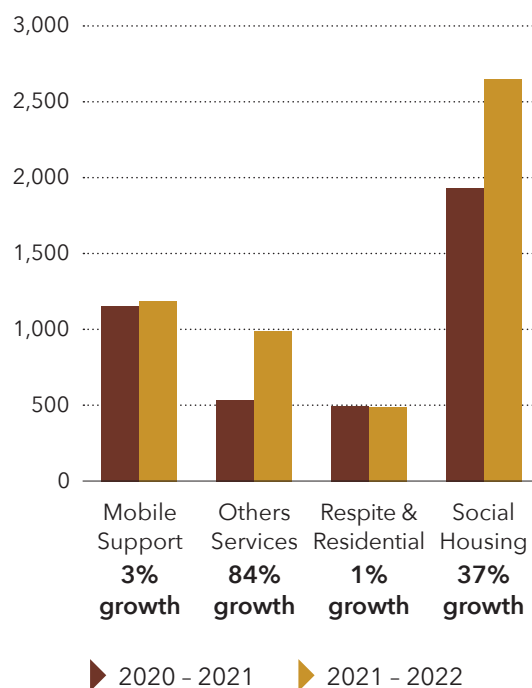
Service Performance

People receiving our service by service type



- ▶ Mental Health Mobile Support : **22.3%**
- ▶ All Others Services : **18.6%**
- ▶ Mental Health Respite & Residential : **9.2%**
- ▶ Social Housing : **49.9%**

Growth in total number of people by service

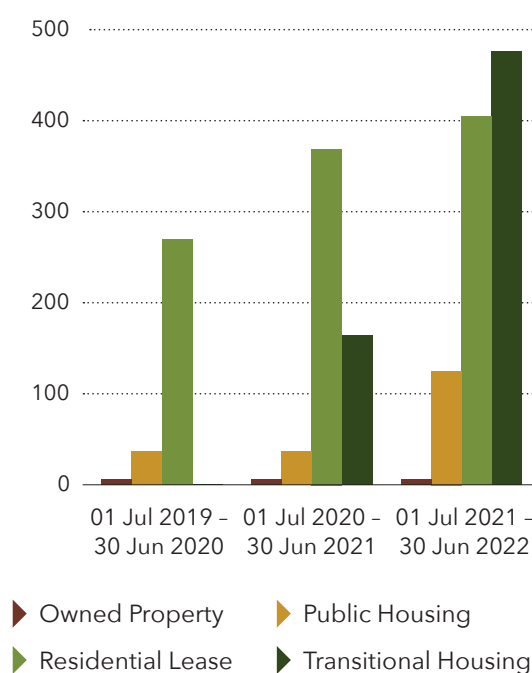


Age of all people receiving our services

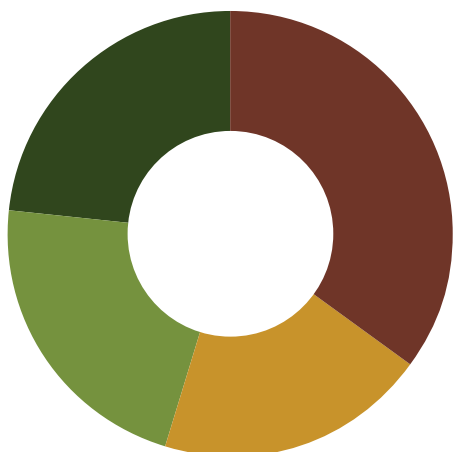


- ▶ 10 to 19 : **5.6%**
- ▶ 20 to 29 : **25.0%**
- ▶ 30 to 39 : **27.7%**
- ▶ 40 to 49 : **18.4%**
- ▶ 50 to 59 : **13.6%**
- ▶ 60 to 69 : **7.1%**
- ▶ 70 + : **2.7%**

Social Housing Properties - Type and Growth

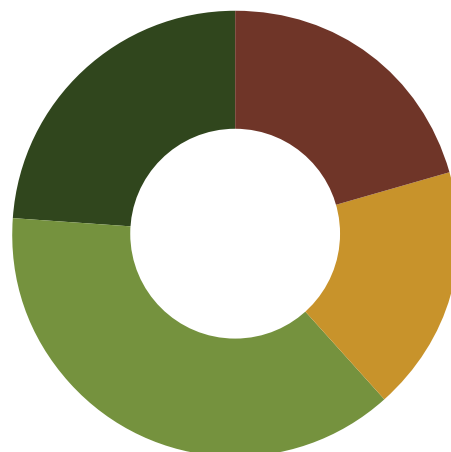


Ethnicity of all people receiving our services



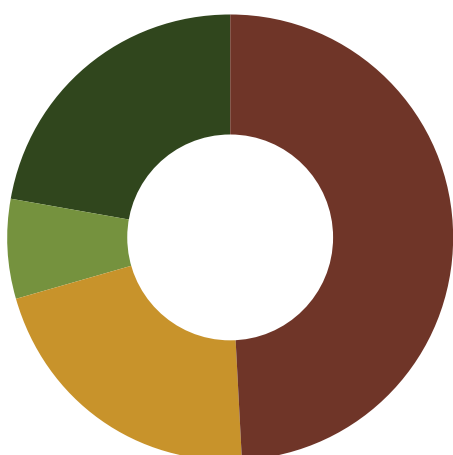
► Māori : 35.1% ► Pacific : 19.8%
 ► Asian : 21.9% ► All Others : 23.1%

Ethnicity of all people receiving our Mental Health services



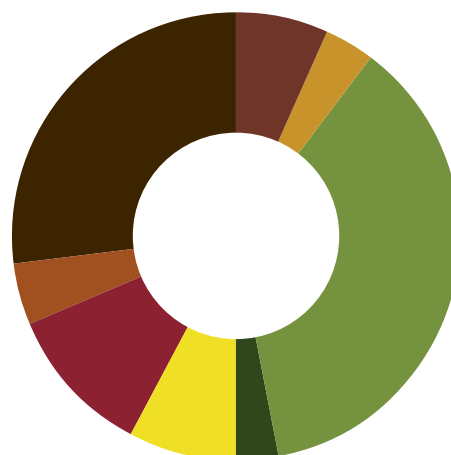
► Māori : 20.7% ► Pacific : 17.9%
 ► Asian : 37.6% ► Other : 23.8%

Ethnicity of all people receiving our Social Housing services



► Māori : 49.2% ► Pacific : 21.5%
 ► Asian : 7.1% ► All Others : 22.2%

Iwi of all people receiving our Social Housing services



► Ngāti Whātua : 6.8% ► Tuhoē : 3.5%
 ► Ngāpūhi : 36.7% ► Ngāti Kahungunu : 3.0%
 ► Tainui : 7.8% ► Iwi not given : 10.9%
 ► Ngāti Porou : 4.4% ► All Others Iwi : 26.9%

Timeline

July

- Māhuri (youth supported accommodation) increased from 12 to 18 beds
- Commenced Whāngaia Ngā Pā Harakeke, an interagency response to family harm
- Opened 39 apartments in Duke Street, Papakura for public housing purposes
- Began tenanting 12 transitional housing units in Farrington Street, Glenn Innes
- Reduced emergency motels from 245 to 204 units across 7 motels.

August

- Level 4 lockdown, reorganized our work to deliver services with reduced contact
- Supported tāngata to vaccination centres and arranged on-site vaccinations
- Opened 10 transitional housing units in Pakuranga, initially used by self-isolating staff
- Began tenanting 29 transitional housing units in Lynton Road, Mount Wellington.

September

- Increased emergency motels to 230
- 82% of staff had received their first Covid-19 vaccination
- Transmission of Covid-19 at our 80-apartment complex at Atkinson Avenue, Ōtāhuhu. Four staff who had been exposed were placed in MIQ, plus several tāngata.
- Opened 31 transitional housing units at Bollard Road/ New North Road, Mt Albert.

October

- Transmission of Covid-19 across 5 of our emergency motels
- Supported covid testing/vaccination in boarding houses and backpackers
- Began tenanting 31 public housing units at Porchester Road and Kura Crescent, Papakura.

November

- Opened Āhuru Pūmanawa, transitional housing for Takatāpui
- Increased emergency motels to 266 together with direct out-of-hours access to MSD motels
- Opened St Georges, Avondale, a Kāinga Ora property with 101 transitional housing units
- Opened youth transitional housing, 23 new units at Franklyne Road, Otara.

December

- Opening of the Auckland border and we began staged re-entry of staff back into the office
- Received funding for food bank, focusing on people isolating from Covid-19
- Opened 12 transitional housing units in Albert Street, Ōtāhuhu.

January

- Established community connector roles to support people needing to self-isolate
- Successful use of a grant to vaccinate tāngata who had previously declined.

February

- Increased to 310 motel units across 12 motels from Manukau to Albany
- Providing an additional 4 adult mental health respite beds during the pandemic.

March

- Te Kōtiu/ Kaupapa Māori forensic service increased from 5 to 7 beds
- Opened 12 units in Massey Road, Māngere, transitional housing for young mothers
- Increasing direct client contact but still in small work bubbles and using masks.

April

- Ministry of Health recertification of residential services with no required actions
- Opened two Takanini Road transitional housing properties, 19 & 20 apartments
- Opened 6 houses for transitional housing at Fernaig Road, Papakura.

May

- Purchased a property at Fifth Avenue for Te Kōtiu/ forensic residential rehabilitation
- Opened a new property in Meldrum Street, Kamo, Whangārei, 18 public housing units
- Began tenanting 20 transitional housing units at Waimana Road, Conifer Grove.

June

- Contracted to provide the Refugee Resettlement Service for Auckland
- Opened 20 new transitional housing units for rangatahi at Marr Road, Manurewa
- Opened 6 houses for transitional housing at Grassways Avenue, Pakuranga Heights and 8 at Nelson Street, Papakura.



Transitional Housing



Massey Road, Māngere



St Georges Avenue, Avondale

In 2021-2022, we obtained long-term leases for an additional 417 properties, being 88 public housing properties over 3 sites and 329 transitional housing properties over 15 sites. We also had a small increase in individual properties leased as residential tenancies.

This growth has given us the ability to provide housing to people in a variety of settings, giving a choice of localities, property size and whether a small or large site, the latter having 24/7 security. We have allocated some sites to specific groups of people, including 56 transitional housing properties for young people with one site solely for young single mothers.

There was significant work involved in preparing these properties for tenancing - blessing of each property, preparation of lease documents, furnishing, arranging routine cleaning and property maintenance, and undertaking pre-let tenancy checks. Procurement was difficult during Covid lockdown.

We needed to adjust our systems, optimising the functions in our property management system, developing a series of automated reports, and linking the property management system to our financial system.

There was considerable work preparing people to move into either transitional or long-term housing - pre-viewings, arranging income related rent, tenancy sign-up, moving personal belongings, and mostly preparing people for their new living environment.

Whakatau are given, welcoming people to their new home. For many, this experience has been profound, promoting their self-worth and ability to envisage future opportunities.

We work with tenants to establish and maintain successful tenancies. Many do very well, and we celebrate with them when they move into long-term housing. Conversely, where there is challenging behaviour, we make every effort to protect the mana of the tenant and to continue working with them. No tenancy exit occurs without offering the person an alternative housing option.

There are difficulties in delivering transitional housing. The 12-week re-application process causes distress and diverts people from working on their planned goals. There is an administrative burden in obtaining and reporting on income related rent. There are difficulties housing people with specific needs - people with pets, people who cannot gain funding for disability access to permanent housing; people who are prone to significant property damage due to untreated mental illness. There is also a deterrent when paid employment removes eligibility for transitional housing but is insufficient for a market rental.

Most importantly, transitional housing has allowed us to respond with speed, immediately placing people into good housing instead of having to wait for a suitable residential property to become available. Transitional housing has also allowed us to respond flexibly, supporting people to address wider needs and the reasons why they became homeless. Our growth in transitional housing has provided a continuum of housing, giving us the resource to respond to new referrals.

Te Kōtiu & Fifth Avenue



Main house, Fifth Avenue



Rear units at Fifth Avenue

Te Kōtiu is the Kaupapa Māori intensive residential rehabilitation service for people moving out of Mason Clinic (Regional Forensic Psychiatric Services). Te Kōtiu was opened for 5 people in the spring of 2020 and has now increased to 7 people at any one time.

When establishing the service, we gave Mason Clinic a choice of properties. They chose 18 Fifth Avenue, Mt Albert for its homeliness and its proximity to Mason Clinic and public transport.

The 5-bedroom weatherboard house was built in 1920 and came into the ownership of Baptist Action in 1986. Immediately prior to this, the downstairs area had been developed into the lounge, kitchen, and dining area. In 1998, two 2-bedroom units were built at the rear of the 1146 m2 section.

Kāhui Tū Kaha, then Affinity Services, separated from Baptist Action in 2006. At that time, it was agreed that we would hold a long-term lease of the Fifth Avenue property.

Since then, we have used the property for various services – Level 3 residential mental health services, maternal respite, and youth respite services. We maintained the interior to meet the needs of these services.

This year, we purchased the property. We then re-roofed and re-wired and are about to re-plumb.

The Ministry of Health undertook a recertification audit of the service this year and gave us an exceptional report with no follow-up actions required.

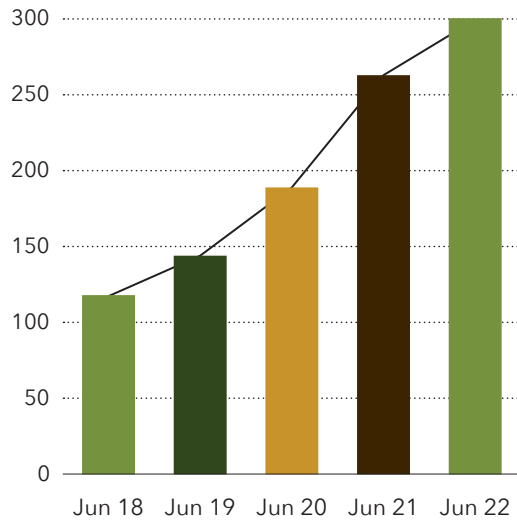
The success of the service comes from combining clinical monitoring and cultural support, together with communal living based on Te Ao Māori. One tangata, a gently spoken man serving a lengthy sentence, expressed his satisfaction: “We have a degree of freedom and lots of support...It’s good here.”

Since opening, 4 people have moved out and are now living successfully in the community.

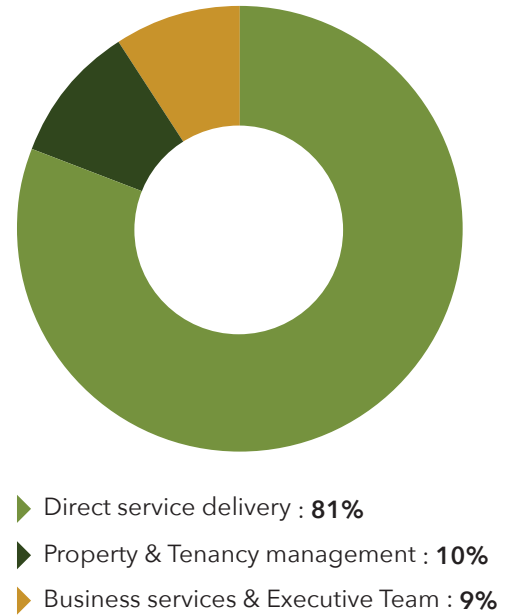
We enjoy our relationship with Mason Clinic and thank them for the clinical guidance they provide.

Staff

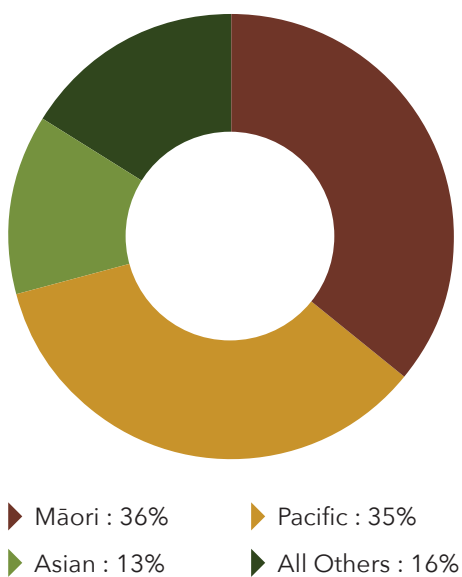
Full-time equivalent growth



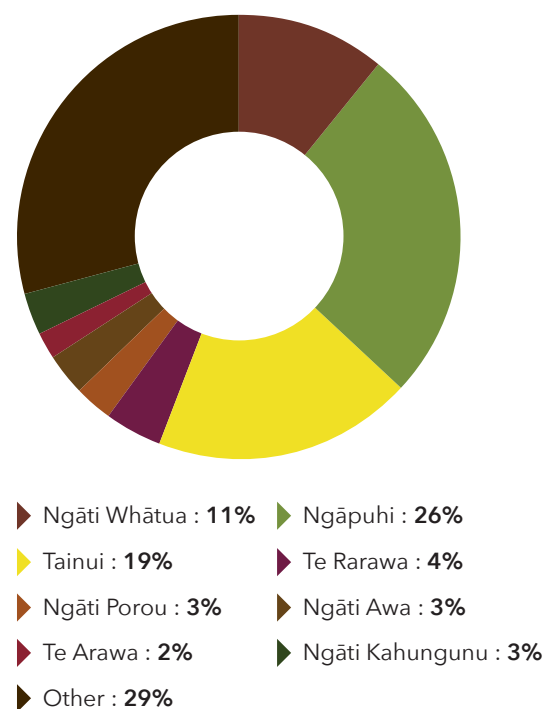
Distribution of staff



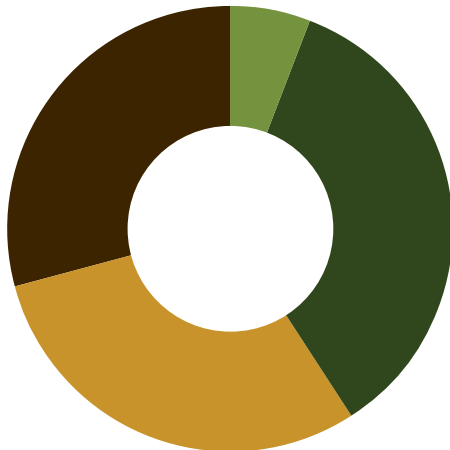
Staff ethnicities



Iwi affiliation

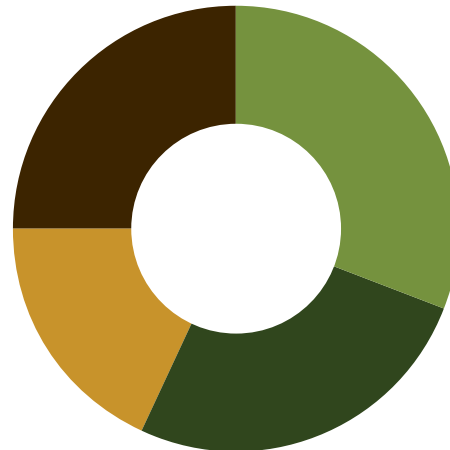


Staff qualifications - direct service delivery



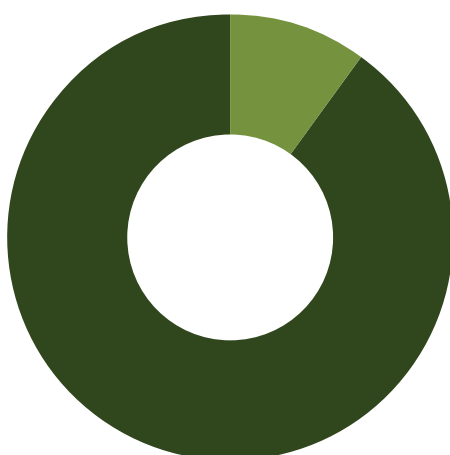
- ▶ Post-Graduate : 6%
- ▶ Bachelor Degree : 35%
- ▶ Diploma & Certificate : 30%
- ▶ Enrolled : 29%

Staff age



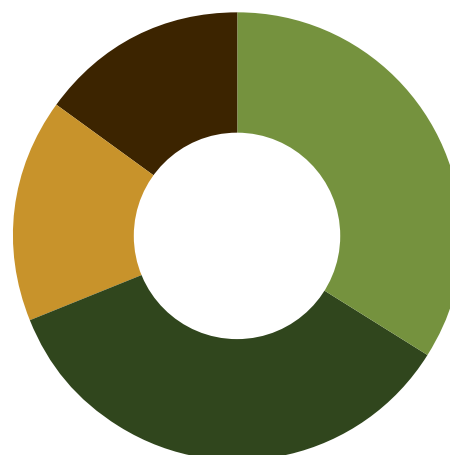
- ▶ Under 30 years old : 31%
- ▶ 30 to 40 years old : 26%
- ▶ 40 to 50 years old : 18%
- ▶ Over 50 years old : 25%

LGBTQTQIA+ self identification



- ▶ LGBTQTQIA+ : 10%
- ▶ Non LGBTQTQIA+ : 90%

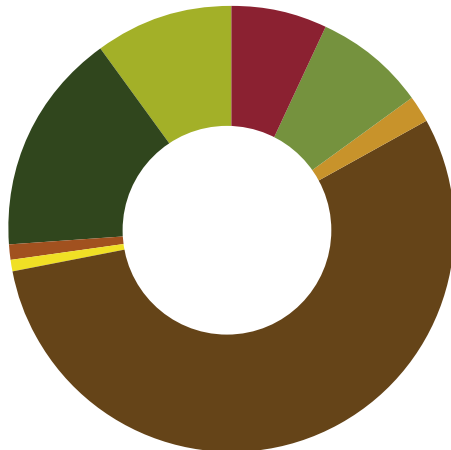
Length of Employment



- ▶ Under 1 year : 34%
- ▶ 1 to 2 years : 35%
- ▶ 3 to 5 years : 16%
- ▶ More than 5 years : 15%

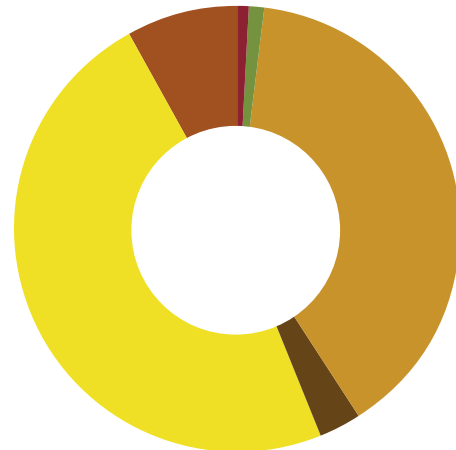
Revenue & Assets

Revenue (\$64.7m)



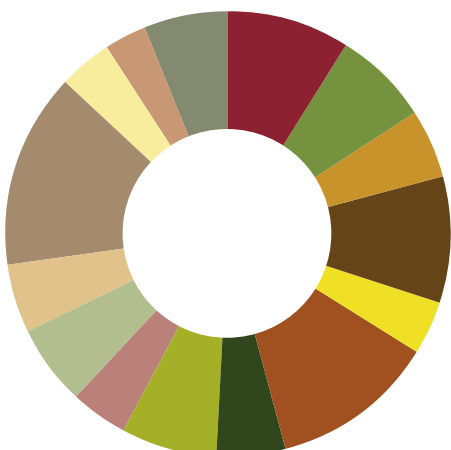
- ▶ Auckland DHB : 7%
- ▶ Counties Manukau DHB : 8%
- ▶ Waitematā DHB : 2%
- ▶ MHUD : 55%
- ▶ Oranga Tamaki : 1%
- ▶ Rainbow Tick : 1%
- ▶ Rent received : 16%
- ▶ Other : 10%

MHUD Revenue



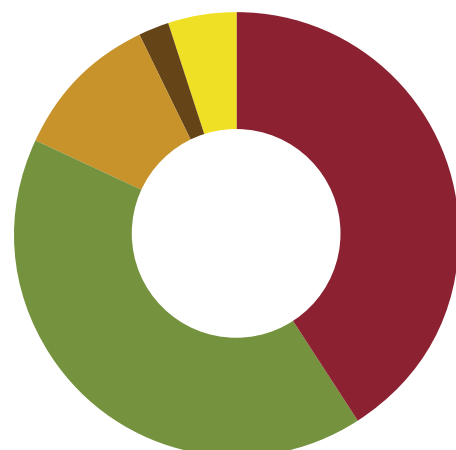
- ▶ Aka Matua : 1%
- ▶ CPP Auckland : 1%
- ▶ Housing First Auckland : 39%
- ▶ Sustaining Tenancies Auckland : 3%
- ▶ Transitional Housing Auckland : 48%
- ▶ Whangarei Multi-Services : 8%

Mental Health Revenue



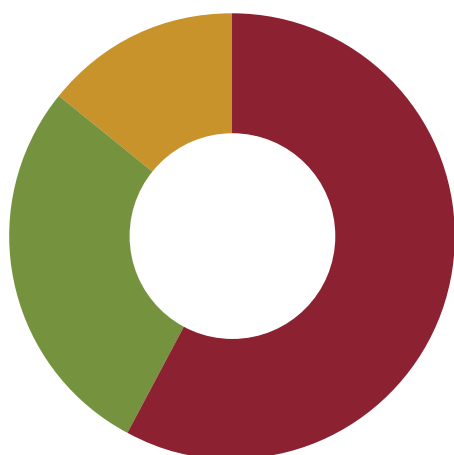
- ▶ Adult Respite : 9%
- ▶ Asian : 7%
- ▶ Awhi Ora : 5%
- ▶ CLS : 9%
- ▶ Consumer Leader : 4%
- ▶ Kaupapa Māori Forensic : 12%
- ▶ Housing and Recovery : 5%
- ▶ Maternal Respite : 7%
- ▶ Muslim Wellbeing : 4%
- ▶ Other : 6%
- ▶ Residential Service : 5%
- ▶ Support Hours General : 14%
- ▶ Support Hours Māori : 4%
- ▶ Support Hours Pacific : 3%
- ▶ Youth Respite : 6%

Operating Expenses



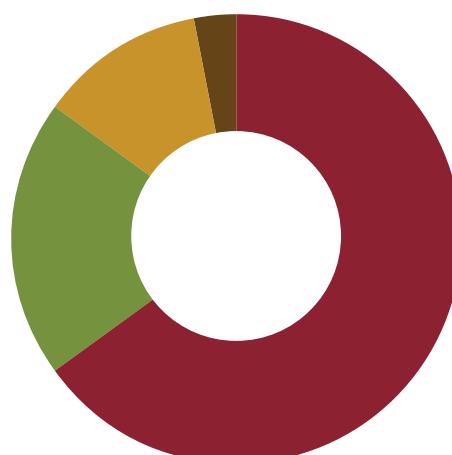
- ▶ Staff Related : 41%
- ▶ Client Accommodation : 41%
- ▶ Service Delivery : 11%
- ▶ Depreciation : 2%
- ▶ Other : 5%

Net Assets (\$28.9m)



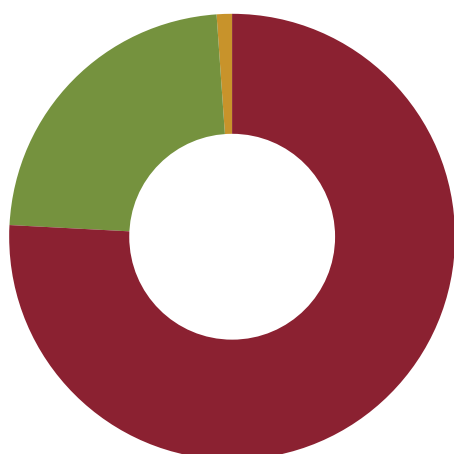
- ▶ Current Assets : **58%**
- ▶ Fixed Assets : **28%**
- ▶ Current Liabilities : **14%**

Fixed Assets



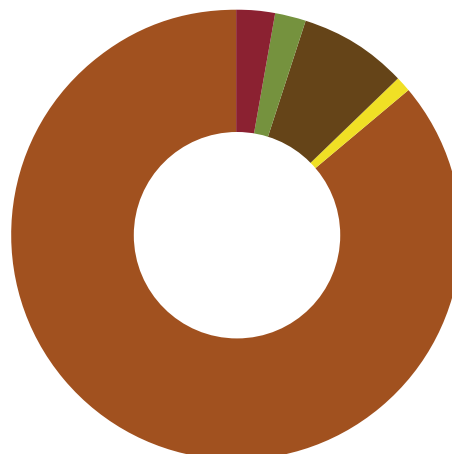
- ▶ Land & Buildings : **65%**
- ▶ Motor Vehicles : **20%**
- ▶ Furniture : **12%**
- ▶ Equipment : **3%**

Properties



- ▶ Private Rental : **76%**
- ▶ Kāhui Tū Kaha - owned : **1%**
- ▶ Kainga Ora : **23%**

Client Accommodation Costs



- ▶ Cleaning : **3%**
- ▶ Gas & Electricity : **2%**
- ▶ Property Insurance : **0%**
- ▶ Repairs & Maintenance : **8%**
- ▶ Rates & Water : **1%**
- ▶ Client Rent : **86%**



Crowe New Zealand Audit Partnership
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Tel +64 9 303 4586
Fax +64 9 309 1198
www.crowe.co.nz

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Affinity Services Charitable Trust

We have audited the consolidated financial statements of Affinity Services Charitable Trust and its controlled entities (the Group) on pages 6 to 20, which comprise the consolidated of financial position as at 30 June 2022, and the consolidated of comprehensive revenue and expense, consolidated and of changes in equity and consolidated and of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Affinity Services Charitable Trust as at 30 June 2022, and its consolidated and performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Accounting Standards issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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

Our firm provides taxation services to the Group. The firm has no other relationship with, or interests in, Affinity Services Charitable Trust or any of its controlled entities.

Trustees' Responsibilities for the Consolidated Financial Statements

The Trustees are responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with Public Benefit Entity Accounting Standards issued by the New Zealand Accounting Standards Board, and for such internal control as the Trustees determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Trustees are responsible for assessing the Group'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 Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 Group'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 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 Group'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 consolidated financial statements 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for the audit opinion.

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 the audit.

Restriction on Use

This report is made solely to the Trustees of the Affinity Services Charitable Trust, as a body. Our audit 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 Affinity Services Charitable Trust and the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe New Zealand Audit Partnership

CHARTERED ACCOUNTANTS

Dated at Auckland this 31st day of August 2022



Kāhui Tū Kaha

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