



Kāhui Tū Kaha

2023
Annual
Report



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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
Michael Smyth
Franky Wang

Senior Management Team

Barbara Browne, Tumu Whakarae | Chief Executive Officer
Tipene Lemon, Pou Tāhuhu | Deputy Chief Executive Officer
Stephanie Abrahams, Pou Ārahi Pae Kounga | Quality Manager
Pervin Contractor, Pou Whakahaere Matua | General Manager (Housing)
Mosiana Atiola, Pou Whakahaere Tahua Putea | Financial Controller
Gabriela Grecu, Ringa Ruruka Pūmanawa Tangata | Human Resources Manager
Marama Hetaraka, Pou Whakahaere Rātonga | Operations Manager (Social Housing)
Sara Pai, Pou Whakahaere Rawa | Operations Manager (Mental Health)
Samuel Rotohiko, Pou Whakahaere Rātonga | Operations Manager (Social Housing)

Auditor: Crowe New Zealand Audit Partnership

Charities Service Number: CC22564

Incorporation Number: 1739967

IRD Number: 92-401-693

From our Board **Chairperson**

Nāku anō te whiwhinga me te hōnore, ki te whakaatu i te Pūrongo-a-tau 2022-2023 o Kāhui Tū Kaha.

Kāhui Tū Kaha is a provider of social housing, mental health and social services in Auckland and Whangārei. We hold the principles of indigeneity as the foundation of our work.

Ka ū hāngai atu tō mātou whakaaro ki te ao Māori mo te hauora.

We look to explore and uphold indigenous knowledge, applying it in the models and practices of our service delivery.

Ko te tūāpapa o wā mātou mahi e hāngai hono atu ana ki to mātou piringa ki Ngāti Whātua.

We seek to contribute to the Mana Motuhake of Ngāti Whātua.

I te tino pono mātou, mā te ringa atawhai o te Māori i te tuatahi e tuku manaakitanga ki ngā manuhiri.

A key principle of indigeneity is reciprocity and so we welcome being able to deliver services to diverse population groups.

Ka pono mātou ki te noho piringa tahi o te lwi tangata whenua me ngā hunga mātāwaka o te ao, ā ka whakapau kaha mātou ki te whakanui i ngā rerekētanga o ngā hunga mātāwaka.

We are committed to ensure that Kāhui Tū Kaha, as an indigenous organisation, has sound governance and effective delivery of services that are focused on achieving equity in wellbeing outcomes.

Ōtira, e tika ana kia tuku mihi atu ki Ngāti Whātua me o mātou Tarahiti, a Kahurangi Rangimarie Naida Glavish rāua ko Glenn Wilcox, kia whai wehenga kia ea ngā mahi.

Prue Kapua



From our CEO

This has been a year of consolidation, extending and refining our organisational systems to support the extensive growth we experienced in the previous year. The comparative reduction in growth has allowed us to focus on service improvements. We received a range of external audits during the year and are pleased that the quality of our service delivery is evident in the results from these audits.

However, while our revenue and property growth slowed relative to the previous year, we have still had a 24% increase in social housing clients, a 28% increase in revenue and a 21% increase in staff in the 12-month period of 2022-2023.

The floods and cyclone added to our workload. Unfortunately, house fires have been more prevalent, causing significant trauma and complex liability issues.

While there has been little overall change in the type of services we deliver, we have had a decrease in the provision of emergency accommodation and an increase in youth social housing, moving from a 'flatting' model of supported accommodation to 67 self-contained transitional housing units specifically for youth.

We have been pleased to begin a significant new service, the Refugee Settlement Support Service for Auckland. This has given us the opportunity to extend our role in welcoming manuhiri to Tāmaki Makaurau. We also began some innovative initiatives for Te Aka Whai Ora, in particular, Utaina, a program for prevention of family harm focused on supporting men.

This year has been a time for preparation for new services, laying the foundation for service delivery that is planned to commence in the following year. The most notable of these has been Te Mātāwai, working with Kāinga Ora to establish a large permanent housing complex in the central city for people who need on-site 24/7 support. Groundwork has also been done to extend our residential mental health services and to develop public housing in provincial areas.

Our work has been well supported by the Ministry of Housing & Urban Development. We have valued the transition to Te Aka Whai Ora with its focus on equity of outcomes. We welcome our growing relationships with Kāinga Ora, Ministry of Business, Innovation & Employment, Oranga Tamariki, Ministry of Social Development, Department of Corrections, and Auckland Council. We acknowledge the role of NZ Police in allowing us to provide an immediate 24/7 response to people who are homeless. We recognise the commitment and diligence of the public servants who have worked with us during this year.

A highlight of the year was celebrating Matariki, taking 240 staff to Ōrākei Marae, giving an opportunity for the different service teams to be together and taking time to understand the importance of the location and the occasion.

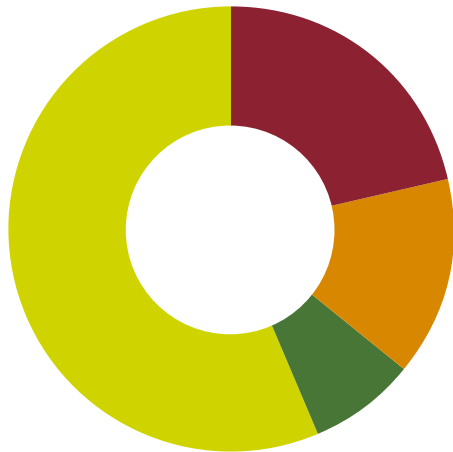
Barbara Browne



Staff at Ōrākei Marae

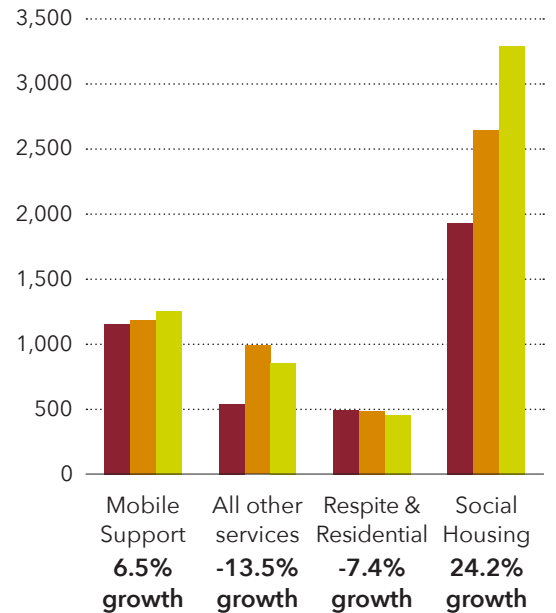
Service Metrics

People receiving our service by service type



- ▶ Mental Health Mobile Support: **21.5%**
- ▶ All other services: **14.6%**
- ▶ Mental Health Respite & Residential: **7.7%**
- ▶ Social Housing: **56.2%**

Growth in total number of people by service



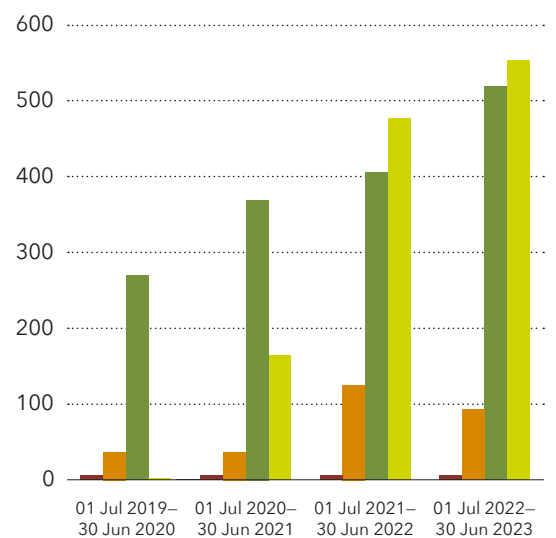
▶ 2020-2021 ▶ 2021-2022 ▶ 2022-2023

Age of all people receiving our services



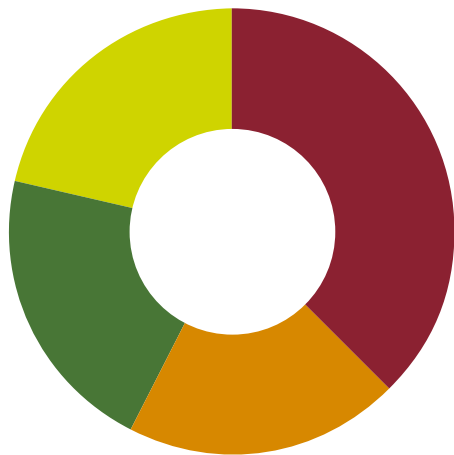
- ▶ 10-19: **5.6%**
- ▶ 20-29: **25.0%**
- ▶ 30-39: **27.7%**
- ▶ 40-49: **18.4%**
- ▶ 50-59: **13.6%**
- ▶ 60-69: **7.1%**
- ▶ 70 +: **2.7%**

Social Housing properties - Type and growth



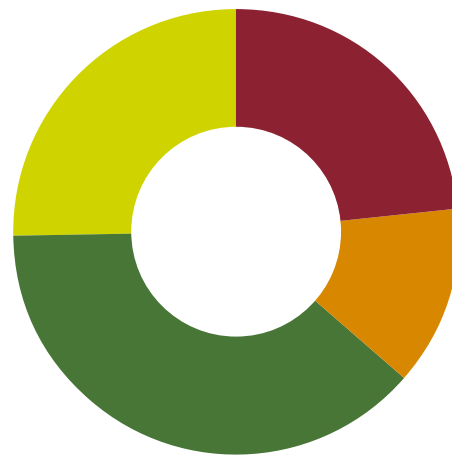
- ▶ Owned Property
- ▶ Public Housing
- ▶ Residential Lease
- ▶ Transitional Housing

Ethnicity of all people receiving our services



► Māori: 37.7% ► Pacific: 20.1%
 ► Asian: 21.0% ► All Others: 21.3%

Ethnicity of all people receiving our Mental Health services



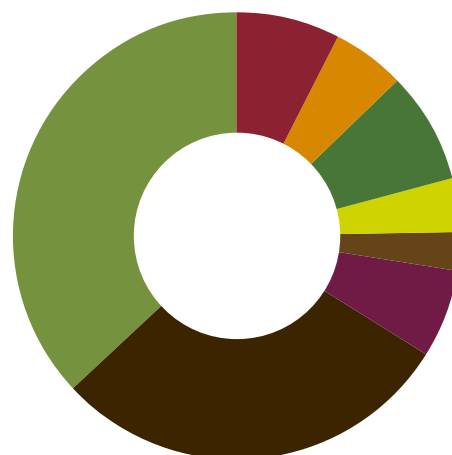
► Māori: 23.5% ► Pacific: 13.0%
 ► Asian: 38.4% ► Other: 25.2%

Ethnicity of all people receiving our Social Housing services



► Māori: 48.7% ► Pacific: 24.5%
 ► Asian: 8.4% ► All Others: 18.5%

Iwi of all Māori receiving our Social Housing services



► Ngāti Whātua: 7.5% ► Ngāti Porou: 5.3%
 ► Tainui: 8.2% ► Tūhoe: 3.9%
 ► Ngāti Kahungunu: 2.7% ► Iwi not given: 6.3%
 ► All Others Iwi: 29.3% ► Ngāpuhi: 36.8%

Contracted **Services**

Social Housing Services

Auckland & Whangārei

- Ara Whakawhiti, Transitional Housing
- Hiki Mana, Hiki Ora, Creating Positive Pathways
- Kāinga Āhuru, Rapid Rehousing
- Public Housing
- Whare Taupua, Māori Housing First
- Whare Toko, Sustaining Tenancies.

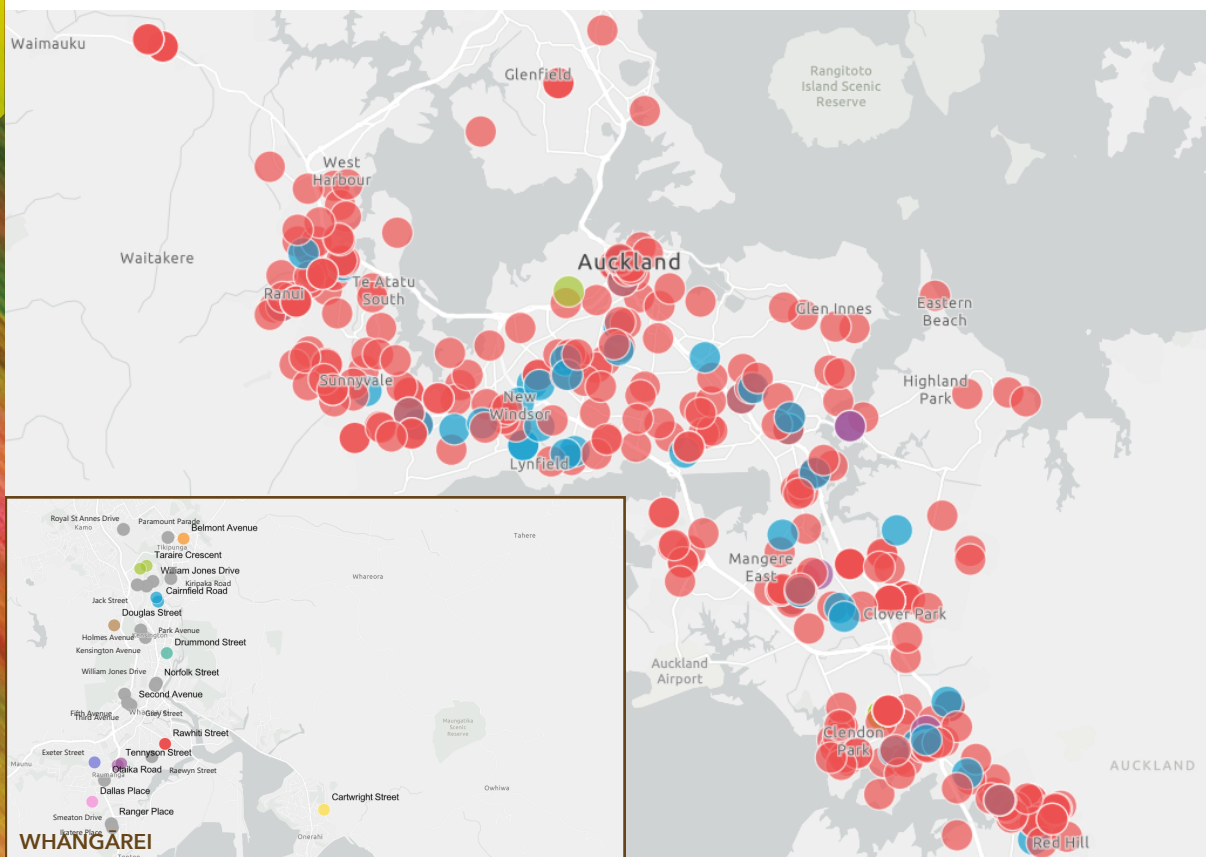
Auckland only

- Āhuru Pūmanawa, Takatāpui housing
- Aka Matua, Rangatahi Transitional Housing
- Emergency Motel Accommodation
- Fale ko Lata'anga, Pacific Housing First
- Te Hokinga Mai-Raki, Out of Gate
- Māhuri, Rangatahi Supported Accommodation
- Te Mātāwai.

Whangārei only

- Support for people in MSD-funded emergency motels.

Residential Properties (492)



Transitional & Public Housing (651)



Street	Units	Street	Units
Albert Street	12	Lynton Road	29
Arawa Street	1	Marr Road	19
Atkinson Avenue	81	Massey Road	11
Balmoral Road	1	Meldrum Street	18
Bollard Avenue	11	Nelson Street	8
Brunton Place	3	New North Road	20
Cambridge Road	7	Pakuranga Road	10
Clayton Avenue	8	Porowhita Road	77
Duke Street	39	Raglan Street	1
Farrington Street	12	Reeves Avenue	6
Franklyne Road	22	Riverside Drive	10
Glenbury Place	5	Smythe Road	36
Grassways Avenue	6	St Georges Road	24
Great North Road	9	Sunnymead Road	1
Henderson Valley Road	64	Taikata Road	15
Hutton Street	15	Takanini Road	39
Leybourne Circle	1	Waimana Road	20
Luke Street	10	Total	651

Mental Health Services (Auckland only)

- Ahurei, community living service
- Asian wellbeing services
- Awhi Ora, primary mental health care
- Awhi Rito, maternal respite
- Consumer Advocacy & Leadership
- Counselling Services
- Kahurangi, long-term residential care
- Kupenga Ora, community well-being groups
- Mā Te Huruhuru, youth respite & peer service
- Mental Health First Aid Training
- Muslim wellbeing services
- Ola Manuia, Pacific mobile support
- Rainbow Liaison & Training
- Te Korowai o Te Aroha, Māori mobile support
- Te Kōtiu, Māori Forensic Residential Rehabilitation
- Te Rangimarie, housing & recovery support

Other Services

- Rainbow Tick, a workplace inclusiveness program, www.rainbowtick.nz
- Refugee Resettlement Service
- Utaina, program to reduce family harm
- Whāngaia Ngā Pā Harakeke, family harm support.



Kahurangi

Kahurangi is our longest-running mental health service. It provides housing and recovery support for five residents who need 24/7 care.

The service was housed in a 110-year-old property in Manurewa, leased from Kāinga Ora. The site was needed for property development and so we were asked to move.

This meant a significant change for the 5 residents, some of whom had lived at the Manurewa property for 18 years. Leading up to moving day, residents were increasingly anxious, causing an exacerbation of physical and mental health issues.

We repurposed a 5-bedroom Lockwood at the end of a quiet cul-de-sac in Papatoetoe, also leased from Kāinga Ora. Property staff made significant improvements to the house, so it is now fit-for-purpose. The Quality team prepared for a Ministry of Health recertification audit, required when moving a residential service to a new property. Service staff worked with whānau, developing detailed individual plans to support each resident to manage the move and settle into the new property as quickly as possible.

The layout of the new house has been a big factor in how well the move has gone. Sun streams into the large living room, encouraging residents to spend more time outside of their bedrooms. The kitchen is a hub in the middle of the house. Staff can work in the kitchen while interacting with residents in the living and dining space and still be able to observe the bedrooms on the other side.

The house move has brought unexpected wellbeing benefits. The words of one resident sum up the success of this move; “[the new house] is miles ahead, you've got good neighbours, a good quiet street, the staff are great. I feel safe here.”



Asinate Paea, Ringa Āwhina | Support Worker Tangata and Lorraine Bailey, Pou Arahi Rōpū Āwhina | Service Manager, in the lounge of Kahurangi.

Response to Homelessness

We started 2022-2023 with one large, and growing, Housing First team. To make it manageable, we split the team based on the ethnicity of the people using the service – Whare Taupua as a Māori team, and Fale ko Lata'anga as a team focused on Pacific and other peoples. We staffed the teams to match, knowing the benefits of being attuned culturally. These two teams work with people who have been chronically homeless, supporting them into housing and then to sustain their tenancy. A third team, Kāinga Āhuru/Rapid Rehousing, support people who have had a shorter period of homelessness. Our Whangārei team also provide Housing First and Rapid Rehousing.

In this 12-month period, these service teams worked with 783 people who we have housed in residential and permanent housing, plus 536 people who are registered with us, waiting to be housed. They also referred people to our transitional housing when there was not suitable permanent housing available.

A source of referrals is our MHUD-funded emergency motels, where we accept police and other referrals outside normal business hours. Another referral source is Outreach. Police and Auckland Council provide us with locations where people are reported to be sleeping rough. We try to locate these people in parks and other locations in the evening, responding to their needs and encouraging them into housing.

We had a one-year contract with Auckland Council to provide a presence at the City Library, which had become an unofficial hub for the homeless. In the first week alone, we housed 14 people. Word got around, "There are people at the library who can help us."

The referrals never cease. We are fortunate to have a wide range of types and locations of social housing, allowing us flexibility in our response. We hold a core principle that all people have a right to housing and so we do our best to respond, even if the circumstances are challenging.



Kimberley McMurray and Saita Manu, Pou Arahi Rōpū Āwhina | Service Managers, Whare Taupua and Fale ko Lata'anga | Housing First. Outreach at a park in the evening.

Response to Natural Disasters

Kāhui Tū Kaha properties were relatively unscathed during the floods of Friday January 27. Our range and type of housing meant we only needed to evacuate a small number of households, and we had sufficient vacant properties to rehouse them, and others.

We were, however, caught off guard by the speed of events. A public housing complex in Henderson was affected early. A nearby stream overflowed and water in the ground floor units was ankle-deep and quickly rising. Roads were closing and it became evident it was too late to move the affected households to anywhere other than a nearby Henderson property.

A staff member, who was visiting clients to supervise their evening medication, was suddenly submerged in water while driving. Escape involved walking in waist-deep water. The sodden work vehicle was retrieved the next day.

Requests for our emergency accommodation increased a few weeks later. We housed people with mental health problems who had got into difficulty at the flood-related accommodation they had been allocated, and we housed people referred by police who had moved in with family during the floods and then had a family dispute.

On Tuesday 14 February, during Cyclone Gabrielle, the availability of our emergency accommodation and the commitment of two Service Managers allowed us to respond to a 6 pm phone call from the CBD civil defence shelter. A large group of people, who had been rough sleeping, had sought refuge from the storm. The Service Managers worked until 2 am, assessing their needs and moving 11 people into our emergency motels. The next day, we transferred existing motel residents into transitional housing, allowing a further 19 people from the civil defence shelter (including 4 children) to be placed in our emergency motels.

Requests from civil defence centres continued over the next few weeks.



Marc-Anthony Lotam and Adreas Lolohea, Pou Ārahi Rōpū Āwhina | Service Managers, outside the civil emergency centre in the CBD.

Refugee Settlement Support

"We felt a sense of belonging and that we have been accepted as who we are." These are the reflections of a former refugee on his experience of a marae visit, being welcomed through pōwhiri and learning about Te Ao Māori.

Jake Ratu, Pou Whirinaki for our Refugee Settlement Support Service, says these occasions are important because they provide an opportunity for newly arrived refugees "to fill their 'kete Māori', at the beginning of their journey of living in New Zealand". Jake says that, at the marae visit, there was a sense of "refugees realising similarities between their own cultural values with those of Māori".

New Zealand accepts 1500 'quota' refugees each year, who are provided with settlement support services for up to 24 months. At the commencement of our service, in July 2022, it was intended that Kāhui Tū Kaha would support 165 'quota' refugees to settle in Auckland during 2022-2023. This was subsequently increased. We provided support to 378 people during the 12-month period.

We have built a team of 12 social workers and support workers who originate from 10 countries and are fluent in 13 of the languages of the refugee community. Our Refugee Settlement Support team is also assisted by our Muslim Wellbeing team.

We recognise that refugees do not choose to move here, but must leave their country of origin. We see our role as helping people to regain their sense of rangatiratanga by supporting them to live successfully in Tāmaki Makaurau.

The work of our Refugee Settlement Support Service has benefited by donations from several charities, including Working Together Group, Awhero Nui Trust and Clutter Collect.



Abd El Rahman El Shall, Pou Ārahi Rōpū Awhina | Service Manager, Sara Pai, Pou Whakahaere Rawa | Operations Manager, Jake Ratu, Pou Whirinaki | Cultural Advisor, and Yasser El Shall, Pou Ārahi Rōpū Awhina | Service Manager

Te Mātāwai

139 Greys Avenue was developed as public housing in central Auckland in 1957. In 2019, Kāinga Ora demolished the building and began redeveloping the site into 276 units, with 200 of these designated for public housing. In September 2022, Kāinga Ora welcomed Kāhui Tū Kaha as their partner in the introduction of ‘single site supported accommodation’.

It took several iterations to achieve a partnership agreement with Kāinga Ora. We paused for several months, and instead worked on developing a shared understanding of the operating protocols. This made it easier when we returned to finalise the partnership agreement.

Kāinga Ora is responsible for all asset and tenancy management at Te Mātāwai. Kāhui Tū Kaha is responsible for the provision of 24/7 on-site support services, including creating a space where clients feel culturally supported and able to build connections and participate in their community.

We developed shared goals: to work collaboratively to support the success of the single site supported housing model with a focus on the wellbeing benefits for tāngata, and to address inequities in housing and related health outcomes of specific population groups.

We reached agreement that the partnership is based on a framework which moves beyond collaboration and co-design, and which looks for every opportunity to achieve empowerment for Iwi and Māori.

We agreed that when a person is referred, both Kāinga Ora and Kāhui Tū Kaha will assess the person’s suitability. Kāhui Tū Kaha will establish whether they need 24/7 access to support services and Kāinga Ora will decide whether to provide a tenancy.

Pou Whakahaere/Operations Manager, Samuel Rotohiko, said that, when Te Mātāwai opens in August 2023,

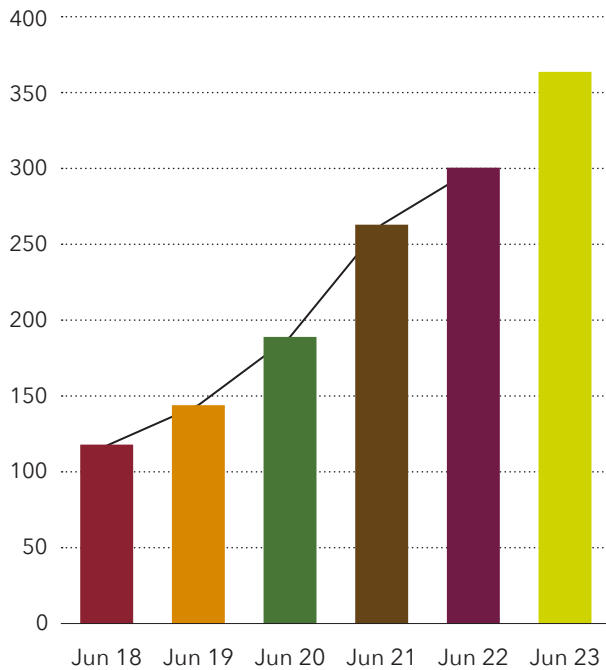
“It will not simply be a place to live, we want it to be a place to thrive”.



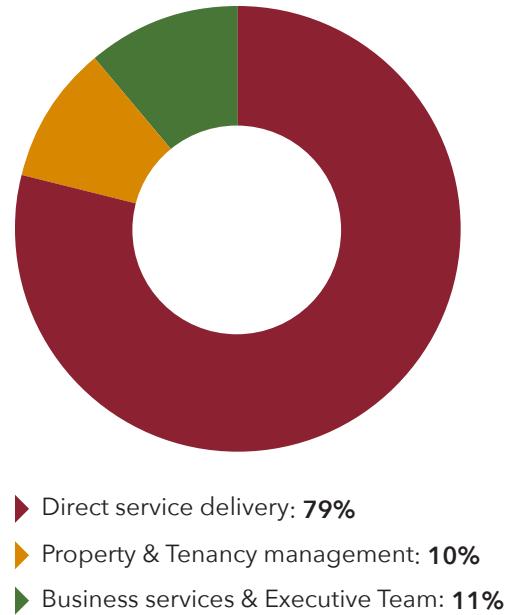
Hyo Jung (June) Lee and Michael Armstrong, Pou Arahi Rōpū Āwhina | Service Managers, outside Te Mātāwai

Staff Metrics

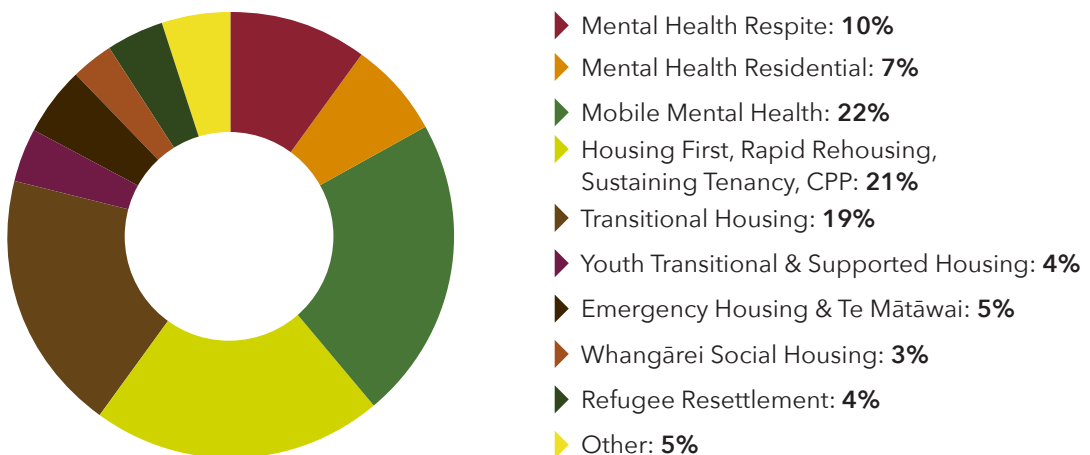
Full-time equivalent growth



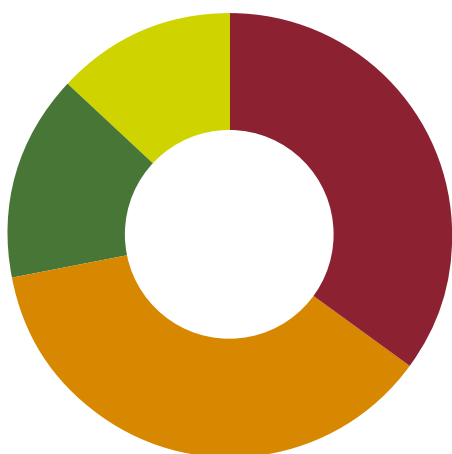
Staff distribution June 2023



Direct service delivery staff distribution

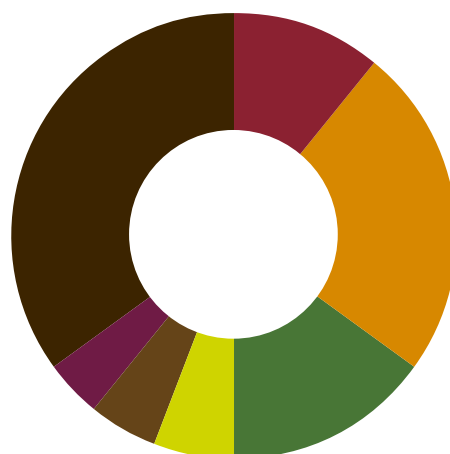


Staff ethnicities



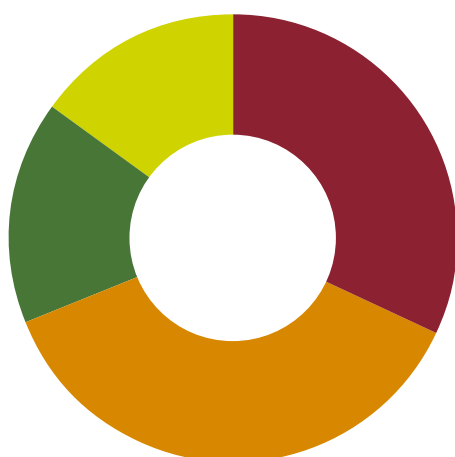
▶ Māori: 35% ▶ Pacific: 37%
 ▶ Asian: 15% ▶ All Others: 13%

Iwi affiliation



▶ Ngāti Whātua: 11% ▶ Ngāpuhi: 24%
 ▶ Tainui: 15% ▶ Te Rarawa: 6%
 ▶ Ngāti Porou: 5% ▶ Ngāti Awa: 4%
 ▶ Other Iwi: 35%

Length of employment



▶ Under 1 year: 32%
 ▶ 1–2 years: 37%
 ▶ 3–5 years: 16%
 ▶ More than 5 years: 15%

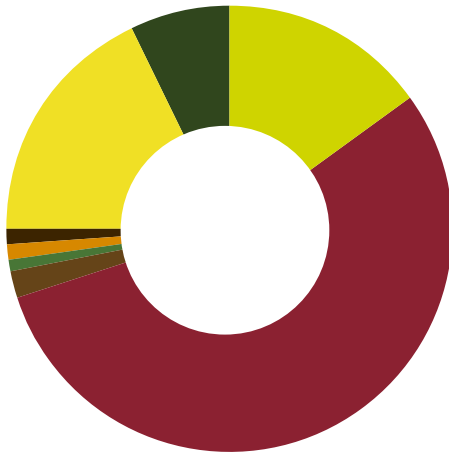
Staff age



▶ Under 30 years old: 28%
 ▶ 30–40 years old: 28%
 ▶ 40–50 years old: 20%
 ▶ Over 50 years old: 24%

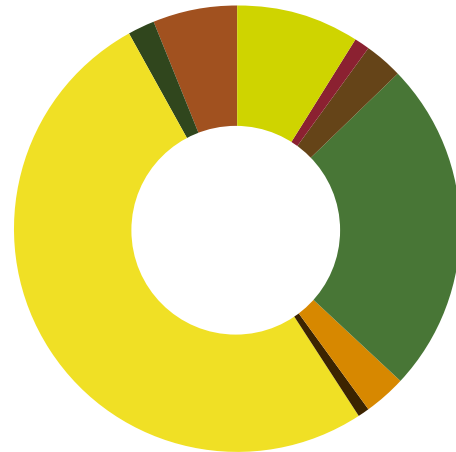
Revenue & Assets

Revenue (\$82.8m)



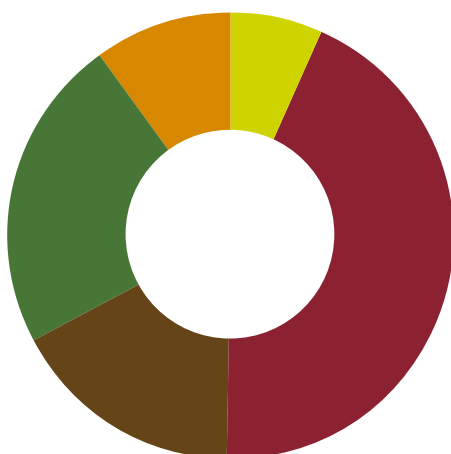
- ▶ Te Aka Whai Ora: 15%
- ▶ MHUD: 55%
- ▶ MSD: 2%
- ▶ MBIE: 1%
- ▶ Oranga Tamarki: 1%
- ▶ Rainbow Tick: 1%
- ▶ Rent received: 18%
- ▶ Other: 7%

MHUD Revenue



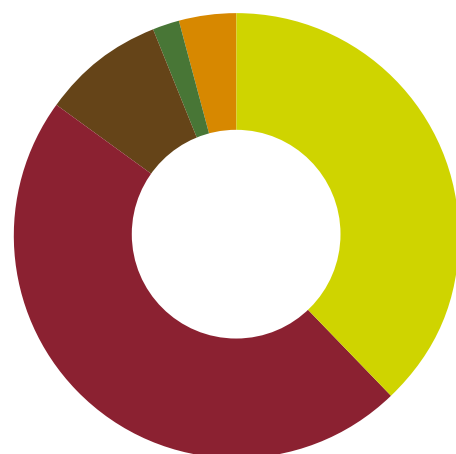
- ▶ Aka Matua: 9%
- ▶ Āhuru Pūmanawa: 1%
- ▶ CPP Auckland: 3%
- ▶ Housing First Auckland: 24%
- ▶ Rapid Rehousing Auckland: 3%
- ▶ Sustaining Tenancies Auckland: 1%
- ▶ Transitional Housing Auckland: 51%
- ▶ Te Mātāwai: 2%
- ▶ Whangārei Multi-Services: 6%

Mental Health Revenue



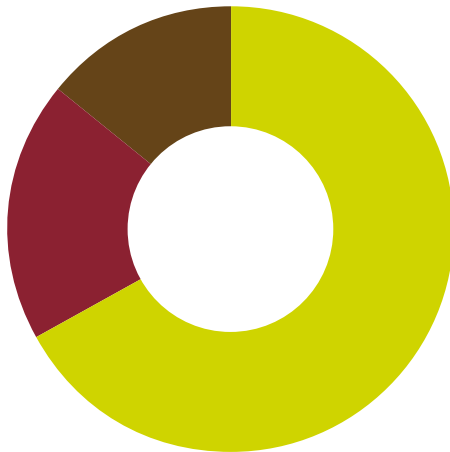
- ▶ Awhi Ora: 7%
- ▶ Mobile Services: 44%
- ▶ Residential Service: 17%
- ▶ Respite Services: 23%
- ▶ Other: 10%

Operating Expenses



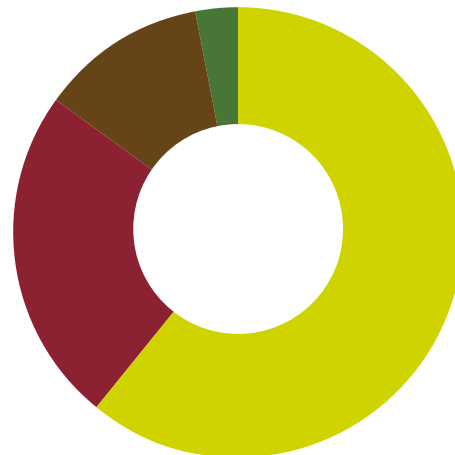
- ▶ Staff-related: 38%
- ▶ Client accommodation: 47%
- ▶ Service Delivery: 9%
- ▶ Depreciation: 2%
- ▶ Other: 4%

Net Assets (\$42.3m)



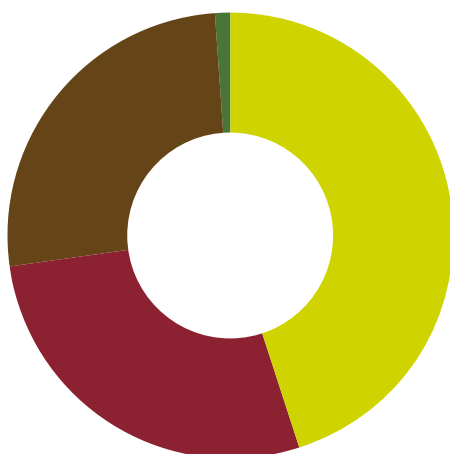
- ▶ Current Assets: **67%**
- ▶ Fixed Assets: **19%**
- ▶ Current Liabilities: **14%**

Fixed Assets



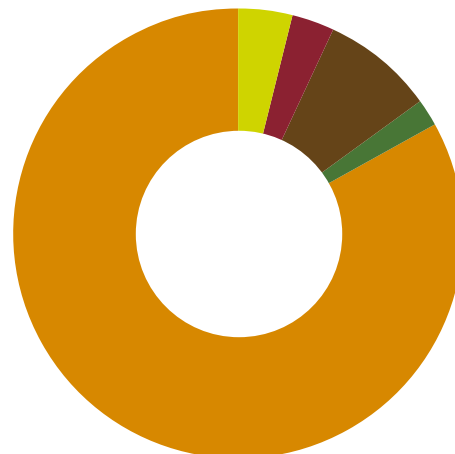
- ▶ Land & Buildings: **61%**
- ▶ Motor Vehicles: **24%**
- ▶ Furniture: **12%**
- ▶ Equipment: **3%**

Properties



- ▶ Residential Tenancies: **45%**
- ▶ Long Term Leases: **28%**
- ▶ Kainga Ora: **26%**
- ▶ Kāhui Tū Kaha - owned: **1%**

Client Accommodation Costs



- ▶ Cleaning: **4%**
- ▶ Gas & Electricity: **3%**
- ▶ Repairs & Maintenance: **8%**
- ▶ Rates & Water: **2%**
- ▶ Client Rent: **83%**

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Kāhui Tū Kaha Limited

Opinion

We have audited the general purpose financial report of Kāhui Tū Kaha Limited (the "Company") which comprise the financial statements on pages 9 to 24, and the service performance information on pages 7 to 8. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Company as at 30 June 2023, and its financial performance and its cash flows for the year then ended; and
- the service performance of the Company for the year ended 30 June 2023 in accordance with the entity's service performance criteria

in accordance with Public Benefit Entity Accounting Standards issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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

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

Information Other Than the General Purpose Financial Report and Auditor's Report

The Directors are responsible for the other information. Our opinion on the general purpose financial report does not cover the other information included in the annual report and we do not and will not express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

In connection with our audit of the general purpose financial report, if other information is included in the annual report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the general purpose financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact.

Director's Responsibilities for the General Purpose Financial Report

The Directors are responsible on behalf of the Company for:

- (a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Accounting Standards issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Accounting Standards; and
- (c) such internal control as the Directors determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole and the service performance information 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) and NZ AS 1 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 general purpose financial report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements and the service performance information, 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 of the financial statements and the service performance information 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 Company'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 what and how to report its service performance.
- Evaluate whether the service performance criteria are suitable so as to result in service performance information that is in accordance with the Public Benefit Entity Accounting Standards Reduced Disclosure Regime.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the '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 general purpose financial 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the general purpose financial report, including the disclosures, and whether the general purpose financial report represents the underlying transactions, events and service performance information in a manner that achieves fair presentation.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Use

This report is made solely to the Company's Shareholders, as a body. Our audit has been undertaken so that we might state to the Company's Shareholder's 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 Company and the Company's Shareholders 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 5th day of September 2023

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.



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