

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2018

Prepared by Greenfire Accounting Limited

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Chairperson of the Board of Trustees Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

In the last year, Mobility Dogs has set a new benchmark in quality, service and innovation, delivering exceptional results. The integrity of our mission remains resolute placing the needs of our clients at the centre of every decision we make.

During this financial year there were several significant milestones; I would particularly like to acknowledge the Department of Corrections and Mars New Zealand for partnering with Mobility Dogs for 10 years. It is these enduring partnerships that help to ensure our ongoing commitment to providing our Mobility Dogs to New Zealanders. I would also like to thank our partners, funders, individuals, trusts and corporates for their ongoing commitment and contribution to our work.

Integral to our work is the emphasis on improving Mobility Dogs approach to service delivery we continue to instigate and develop research projects in collaboration with AUT University. The aim of which is to ensure staff can effectively support and manage our clients, carers and their families often complex needs.

With a focus on our future our ongoing research into understanding the impact the dogs are having on the lives of individuals will further assist the Trust to proactively refine our training and placement processes.

This year we saw a significant increase in demand for our services. With the increase in the ageing population and diversifying the scope of our dogs this trend is set to continue. More than ever before, we are committed to enabling independence for all New Zealanders with disabilities. We will meet this challenge and maintain our legacy as a leader in our sector for many, years to come.

On behalf of the Board, I would like to take this opportunity to extend a sincere thank you to every one of the many supporters who have helped Mobility Dogs this year. Your support is absolutely critical and greatly valued, ensuring we can continue to offer our services to the community.

Finally, I would like to thank the Trustees and the operational staff for their absolute dedication and support to the Trust. We are very fortunate to have such diversity, experience and competency of skills.

Suzanne Crowther

Chair

General Managers Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

General Manager's Report 2018

As General Manager I have had many opportunities to witness and be inspired by the wonderful work that continues to be accomplished by our dedicated team. This past year there have been many success stories; nine new working teams in New Zealand communities, 10 years operating our Puppies in Prison program, 10 year partnership with our key sponsor Mars New Zealand and strong growth with our community puppy raising programmes in Auckland, Hamilton, Queenstown and Whangarei.

All of these activities have also led to strong growth of our supporter base and community awareness in New Zealand. I would like to make special mention of our volunteer puppy raisers who are integral in assisting us achieve our goals and for this we are truly thankful – not only do they raise our dogs in the community, they also socialise our prison dogs when they are require community based training.

Our 10 year partnership with the Department of Corrections continues to impact on many levels. Custodial staff recognise the benefit of having the programme in their prisons, and for the prisoners themselves; self confidence, sense of achievement, communication, and the ability to learn pro-social skills. Due to its success we now have 100% of our dogs being involved in the prisons at some point of their training.

As the Trust continues to grow, we recognise the need for robust, quantitative measures to assess the outcomes of our service. Our partnership with AUT University has now involved two research projects, with a further planned for the end of 2018. Applying this research will form the basis of future policy for the benefit of our clients and welfare of the dogs.

Diversification has been an important area of our expansion. In another first for the Trust we have recognised the psycho-social benefit of our dogs and have placed a dog in a dental clinic, particularly to work with the anxiety experienced by child patients.

As always, it is the collaborative effort of volunteers, puppy raisers, sponsors, funders and the generosity of the philanthropic community of New Zealand who ensure the success of our work. In particular I would like to thank Animates New Zealand for their ongoing National Campaigns, and to Mars New Zealand for their long term support in meeting the nutritional needs of our dogs.

To close, I would like to sincerely thank and acknowledge our small operational team who have worked extremely hard throughout the year. To the Board of Trustees who set the direction of the Trust and all of you in the Mobility Dogs community for your dedication, expertise and support during the past year. Your considerable contributions transform the lives of New Zealanders.

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2018

Legal Name of Entity

Mobility Assistance Dogs Trust (CC24410)

Entity Type and Legal Basis

The Trust is a registered charity in New Zealand

Registration Number

CC24410

Entity's Purpose or Mission

To enhance the lives of people living with physical disabilities, increasing independence, confidence, self-esteem and participation in New Zealand communities.

Entity Structure

The Trust comprises a Board of 7 Trustees who oversee the governance of the Trust, a General Manager who is responsible for the day-to-day operations of the Trust and reporting to the Trustees, and two full-time and two part-time staff who support the General Manager in delivering against the Trust's objectives.

Main Sources of Trust's Cash and Resources

The Trust's activities are primarily funded through donations and grants received from individual, corporate, trust and community funders. From time-to-time the Trust also undertakes fundraising activities.

Entity's Reliance on Volunteers and Donated Goods or Services

In partnership with the Department of Corrections, the Trust relies on the time of prisoner handlers who work with the Trust's staff to raise and train dogs as part of the Puppies-in-Prison programme. The Trust also receives food for all dogs in the Puppies-in-Prison programme from its corporate sponsor Mars New Zealand. At times the Trust may also rely on gifts of volunteer time from its sponsors and the community to raise and socialise dogs as part of their training.

Physical Address

Unit C, 13-15 Collard Place, Henderson, Auckland, New Zealand, 0610

Postal Address

PO Box 84031, Westgate, Auckland, New Zealand, 0657



Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

The Trustees are pleased to present the approved financial report including the historical financial statements of Mobility Assistance Dogs Trust (CC24410) for year ended 31 March 2018.

APPROVED



Suzanne Crowther

15/10/2018



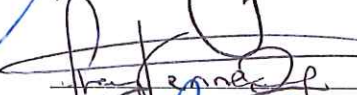
Gregory Shanahan

15.10.2018.



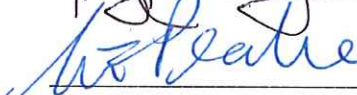
Suzie Mudge

15/10/18



Troy Kennedy

15/10/18




Kathy Peake

15.10.18



Karen Elliott

15/10/18



Emma Clarke

15/10/18

Statement of Service Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

Description of Trust's Outcomes

Trust's outcomes

As the Trust has grown, the need was recognised for more robust, quantitative measure to assess the outcomes of our service. The Trust was keen to evaluate how well it met its mission statement and in 2014 formed a partnership with AUT University to design a research project to begin the process of assessing if service dogs enhance the lives of their clients. It is anticipated a third scholarship will be granted in October 2018.

The aim of the first study was to identify and implement a standardised outcome measure into practice at the Trust. Based on the Consolidated Framework for Implementation (CFIR), a three-phase approach was developed to identify, assess and implement outcome measures based on domains of functioning used in the World Health Organizations (WHO) International Classification of Functioning, Disability and Health (ICF). A comprehensive search of service dog literature and systematic reviews identified 21 participation outcome measures of which 7 met the inclusion criteria of the research project. These were ranked against an ICF model of participation that conceptualised key components of the Mobility Dogs mission statement and incorporated an assessment of tasks and activities commonly performed by service dogs. The three measures with the highest ranking were presented to a steering group to critically evaluate their suitability against the Trust's needs, with the Impact on Participation and Autonomy Questionnaire (IPA) being selected for implementation into practice at the Trust. The IPA is offered only to new clients of the Trust at the time of placement and then re-presented after a partnership has been in operation for one year.

As at 31 March 2018, 21 IPA Questionnaires (4 follow-up) had been completed by recipients, with all yielding positive improvements in areas including self-confidence, independence and community participation. Whilst still in the early stages, these initial results of the IPA indicate that the Trust is meeting its goals with regard to our mission statement. The IPA is also proving an invaluable tool with which to understand where our successes lie, and whether there are areas of our service which require attention and improvement.

Further, the Trust has now developed a second measure with AUT University to evaluate how well the Trust met its mission. This research had a focus on the primary carer of the person placed with a Mobility Dog.

CQLI Research - In October 2017 Mobility Dogs granted a scholarship to a Stage 4 Physio student to research the most appropriate measure to assess CQLI (care giver quality of life index) of the primary carer of our clients. This is because we believe that placing a dog with our clients also impacts on the quality of life of the primary carer. The primary carer completes a survey prior to the person they are caring for receiving a Mobility Dog and then the Trust will reassess with a further survey one year post placement. Our first three surveys were implemented at March camp 2018.

Mobility Dogs - Otago University

Mobility Dogs was also interviewed as a key stakeholder in a report by Dr Wiebke Finkler – Otago University.

Report on welfare provisions for assistance dogs in public transport: an analysis of stakeholder perspectives in New Zealand. This research assessed the extent to which current laws, policies, and practices regarding access to public transport in New Zealand incorporate concerns regarding the well being of assistance dogs. The work is based on the recognition of these animals as sentient beings with welfare needs that have been expressed in the 5 freedoms for animals promoted by the Royal Society for the Prevention of Cruelty to Animals (RSPCA, 2012). Report prepared by Professor Neil Carr (Lead Investigator) & Dr. Wiebke Finkler, Department of Tourism, University of Otago



Trust's Outputs

Number of Dog Placements

2018 : 9

2017 : 8

Note : Successful placements are recognised at the end of two weeks of training

5 Dogs in the financial year placed with children/youth

Additional Information

Puppies in Prison partnership with Department of Corrections

This year we achieved the milestone of successfully operating our Puppies in Prison programme at Auckland Regional Women's Correctional Facility in Wiri for 10 years, and at Spring Hill prison for 5 years. The longevity of this programme speaks to its success. We now have 100% of our dogs trained, at some point in our two prisons. The impact is significant: on the prisoners, their families, the custodial staff and of course our clients who benefit from our ability to successfully raise and train their dogs in the prison.

Expanding our Service

We recognise that children and youth benefit from being partnered with our dogs. This financial year we placed, for the first time five children with Mobility Dogs. This was achieved in our end of financial year March camp. We now have 7 working teams in schools around the country.



Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

	NOTES	2018	2017
Revenue			
Donations, fundraising and other similar revenue	1	733,912	510,450
Revenue from providing goods or services	1	22,565	24,609
Interest, dividends and other investment revenue	1	610	1,835
Other revenue	1	-	1,304
Total Revenue		757,087	538,198
Expenses			
Volunteer and employee related costs	2	340,964	307,040
Costs related to providing goods or service	2	146,127	126,306
Other expenses	2	138,268	100,993
Total Expenses		625,359	534,339
Surplus for the Year		131,727	3,859



This statement should be read in conjunction with the accounting policies and notes.

Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2018

	NOTES	2018	2017
Assets			
Current Assets			
Bank accounts and cash	3	679,339	556,700
Debtors and prepayments	3	40,128	81,575
Total Current Assets		719,466	638,275
Non-Current Assets			
Property, Plant and Equipment	5	34,668	32,677
Total Non-Current Assets		34,668	32,677
Total Assets		754,134	670,952
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	37,473	12,463
Employee costs payable	4	27,325	18,935
Unused donations and grants with conditions	4	75,495	157,440
Other current liabilities	4	-	-
Total Current Liabilities		140,293	188,839
Total Liabilities		140,293	188,839
Total Assets less Total Liabilities (Net Assets)		613,841	482,114
Accumulated Funds			
Capital contributed by owners or members	6	10	10
Accumulated surpluses or (deficits)	6	613,831	482,104
Total Accumulated Funds		613,841	482,114



This statement should be read in conjunction with the accounting policies and notes.

Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2018

	2018	2017
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	712,095	611,720
Receipts from providing goods or services	26,500	31,522
Interest, dividends and other investment receipts	610	1,835
GST	31,365	7,081
Payments to suppliers and employees	(635,855)	(573,790)
Total Cash Flows from Operating Activities	134,715	78,368
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	2,113	-
Payments to acquire property, plant and equipment	(14,189)	(33,678)
Total Cash Flows from Investing and Financing Activities	(12,076)	(33,678)
Net Increase in Cash	122,639	44,690
Bank Accounts and Cash		
Opening cash	(556,700)	(512,010)
Call Account (01)	99,605	(101,479)
General Purposes Account (00)	(222,244)	56,789
Closing cash	(679,339)	(556,700)
Net change in cash for period	(122,639)	(44,690)



This statement should be read in conjunction with the accounting policies and notes.

Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$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.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable, accounts receivable and Statement of Cash Flows which are stated inclusive of GST.

Income Tax

Mobility Assistance Dogs Trust (CC24410) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.



Significant Accounting Policies

Revenue

Donations, sponsorship and fundraising

Revenue from donations, sponsorship and fundraising are recognised when the funds are received.

Grants

Revenue from grants is recognised when funds are applied to the relevant expense.

Placement fees

Revenue associated with the provision of trained dogs is recognised when an approved applicant's dog is ready for placement.

Interest revenue.

Interest revenue is recorded as it is earned during the year.

Employee related costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries and leave entitlements.

Performance payments are recorded when the employee is notified that the payment has been granted.

Superannuation contributions are recorded as an expense as staff provide services.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, plant and equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses. For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount. For an asset to be used by the Trust, the asset is impaired if the value to the Trust in using the asset falls below the carrying amount of the asset.

Depreciation is provided on both a straight-line and diminishing value basis, with the associated depreciation rates of the major classes of assets and useful lives (where applicable) estimated as follows:

Computer Equipment Straight-line, 2.5 years (40%)

Plant & Equipment Straight-line, 3 to 6 years (17.5% to 30%)

Motor Vehicles Diminishing value at 20 to 30%

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned the entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Tier 2 PBE Accounting Standards applied

The Trust has not applied any Tier 2 Accounting Standards in preparing its financial statements.



Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Comparatives

Prior period numbers have been reclassified to comply with current year presentation. This includes restatement of the statement of cash flows to a GST inclusive basis.



Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2018

	2018	2017
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	367,402	286,336
Grants	366,509	224,114
Total Donations, fundraising and other similar revenue	733,912	510,450
Revenue from providing goods or services		
Placement Fees	22,565	12,609
Sponsorships	-	12,000
Total Revenue from providing goods or services	22,565	24,609
Interest, dividends and other investment revenue		
Interest Income	610	1,835
Total Interest, dividends and other investment revenue	610	1,835
Other revenue		
Other Revenue	-	1,304
Total Other revenue	-	1,304

List of Grants and Donations Received:

- Joyce Fisher Charitable Trust \$55,000
- Foundation North \$50,000
- JM Thompson Trust \$22,500
- Southern Trust \$15,000
- The Trusts Community Foundation \$15,000
- Blue Waters Community Trust \$10,000
- Maurice Paykel Charitable Trust \$10,000
- Community Organisation Grants Scheme \$9,000
- Infinity Trust \$9,000
- Animates \$126,046
- Rainbow Trust \$150,000
- Bodmin Charitable Trust \$15,000
- Chillisoft \$12,000
- All other Grants under \$9,000
- Unused Grants with conditions (\$75,494)

	2018	2017
2. Analysis of Expenses		
Volunteer and employee related costs		
KiwiSaver Employer Contributions	7,436	7,857
Salaries	323,558	286,279
Continuing Professional Development	170	-
Contractors	6,970	9,800
Recruitment	245	876
Staff Expenses	1,114	2,229



Staff Training	1,471	-
Total Volunteer and employee related costs	340,964	307,040

Costs related to providing goods or services

Dog - Acquisition Costs	37,697	18,015
Dog - Food	535	440
Dog - Identification / Registration	480	35
Dog - Jackets	597	3,193
Dog - Miscellaneous Expenses	3,241	5,258
Dog - Training Equipment & Supplies	21,411	32,984
Dog - Transport Costs	1,320	1,300
Dog - Veterinary Costs	39,158	36,530
Placement Expenses	41,688	28,551
Total Costs related to providing goods or services	146,127	126,306

Other expenses

ACC Levies	1,784	1,145
Bank Fees	213	405
Cleaning	643	68
Computer Expenses	681	242
Consulting & Accounting	12,730	7,800
Courses & Conferences	2,170	-
Depreciation	10,085	5,051
Entertainment	250	-
Equipment	425	2,202
Fuel	6,290	7,659
General Expenses	785	1,248
Interest Expense	-	41
Light, Power, Heating	1,140	268
Legal expenses	-	4,200
Loss on Disposal of Fixed Assets	-	2,207
Insurance	5,740	5,643
Marketing Materials	5,000	3,135
Motor Vehicle Expenses	8,649	5,683
Motor Vehicle Leasing	16,295	16,296
Office Expenses	832	128
Postage, Freight & Courier	374	697
Printing & Stationery	2,166	2,537
Promotional Materials & Activities	4,826	6,056
Rent	35,994	17,661
Repairs and Maintenance	360	374
Scholarship Costs	5,000	-
Staff Mileage Reimbursement	400	882
Subscriptions & Fees	3,680	3,475
Telephone & Internet	6,984	3,898
Travel	4,726	1,902
Waste Disposal	46	89
Total Other expenses	138,268	100,993



	2018	2017
3. Analysis of Assets		
Bank accounts and cash		
Call Account (01)	333,225	432,830
General Purposes Account (00)	346,103	123,860
Petty Cash	10	10
Total Bank accounts and cash	679,339	556,700
Debtors and prepayments		
GST	19,193	16,656
Accounts Receivable	2,626	64,920
Accrued Receivables	2,590	-
Prepayments	15,719	-
Total Debtors and prepayments	40,128	81,575
	2018	2017

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	31,353	7,863
Accounts Payable Accruals	5,000	4,600
PAYE Payable	1,120	-
Rounding	-	-
Total Creditors and accrued expenses	37,473	12,463
Employee costs payable		
Annual Leave Provision	27,325	18,935
Total Employee costs payable	27,325	18,935
Other non-current liabilities		
Unused Donations and Grants with Conditions	75,495	157,440
Total Other non-current liabilities	75,495	157,440
	2018	2017

5. Property, Plant and Equipment

Other Fixed Assets		
Owned fixed assets		
Motor Vehicles	36,353	30,783
Less Accumulated Depreciation on Motor Vehicles	(7,905)	(1,026)
Computer Equipment	9,418	7,006
Less Accumulated Depreciation on Computer Equipment	(6,486)	(4,143)
Plant & Equipment	6,141	2,046
Less Accumulated Depreciation on Plant & Equipment	(2,852)	(1,989)
Total Owned fixed assets	34,668	32,677
Total Other Fixed Assets	34,668	32,677
Total Property, Plant and Equipment	34,668	32,677



	2018	2017
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	482,114	478,255
Accumulated surpluses or (deficits)		
Current year earnings	131,727	3,859
Total Accumulated surpluses or (deficits)	131,727	3,859
Total Accumulated Funds	613,841	482,114
Total Accumulated Funds	613,841	482,114
	2018	2017

7. Commitments

Commitments to lease or rent assets		
RENT: This represents the lease of a property covering a 2 year period, ending 7 November 2018. The current monthly rental payment is \$2927.	138,000	168,000
VEHICLES: This represents the lease of two motor vehicles covering a 3 year period with expiry dates in June and November 2018. The current monthly rental payments are \$1358.	8,009	24,305
Total Commitments to lease or rent assets	146,009	192,305

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2018 (Last year - nil).

9. Related Parties

There were no transactions involving related parties during the financial year.

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).





Independent Auditor's Report

To the trustees of Mobility Assistance Dogs Trust

Report on the performance report

Opinion

In our opinion, the accompanying performance report of Mobility Assistance Dogs Trust (the trust) on pages 5 to 18:

- i. present fairly in all material respects the trust's financial position as at 31 March 2018 and its financial performance and cash flows for the year ended on that date; and
- ii. comply with PBE Simple Format Reporting Standard - Accrual (Not For Profit); and
- iii. the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.

We have audited the accompanying performance report which comprise:

- the statement of financial position as at 31 March 2018;
- the statements of financial performance and cash flows for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information; and
- the statement of service performance and entity information on pages 5 and 8 to 9



Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the entity information and the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ('ISAE (NZ) 3000'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (NZ) and (ISAE (NZ) 3000) are further described in the auditor's responsibilities for the audit of the performance report section of our report.

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



Other information

The Trustees, on behalf of the trust, are responsible for the other information included in the entity's Performance Report. Our opinion on the performance report does not cover any other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Use of this independent auditor's report

This independent auditor's report is made solely to the trustees as a body. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in the independent auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body for our audit work, this independent auditor's report, or any of the opinions we have formed.



Responsibilities of the Trustees for the performance report

The Trustees, on behalf of the trust, are responsible for:

- the preparation and fair presentation of the performance report in accordance with generally accepted accounting practice in New Zealand (being PBE Simple Format Reporting Standard - Accrual (Not For Profit));
- implementing necessary internal control to enable the preparation of a performance report that is fairly presented and free from material misstatement, whether due to fraud or error;
- identifying outcomes and outputs that are relevant, reliable, comparable and understandable, and quantifying the outputs to the extent applicable, to report in the statement of service performance; and
- assessing the ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the performance report

Our objective is:

- to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error;
- perform procedures to obtain and evaluate evidence in regards to whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable; and
- to issue an independent 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. They 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.

A further description of our responsibilities for the audit of this performance report is located at the External Reporting Board (XRB) website at:

<http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

This description forms part of our independent auditor's report.

