



# Performance Report

**Mobility Assistance Dogs Trust (CC24410)**

**For the year ended 31 March 2019**

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Mobility Assistance Dogs Trust

Annual Report of the Chair Suzanne Crowther and the General Manager Jody Wilson

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## **Objectives and Activities**

### **Our Vision**

To provide Mobility Dogs to everyone in New Zealand who would benefit from being partnered with one.

### **Purpose**

To have a positive impact on the lives of people living with disability.

### **Our Mission**

To enhance the lives of people living with long term disabilities by providing Mobility Dogs to increase independence, confidence, self-esteem and participation in New Zealand communities.

### **What We Do**

We train service dogs to help people with disabilities to lead more independent lives.

We manage two prison programmes to support the rehabilitative goals of prisoners.

We manage four puppy raising communities in Auckland, Whangarei, Hamilton and Christchurch.

We train therapy dogs and their specialist handler to work in a clinical environment.

We continue to support our clients for the lifetime of their Mobility Dog.

We seek new ways that Mobility Dogs can help people.

We actively instigate, participate in and manage research.

### **Quality**

Guided by our accreditation with Assistance Dogs International, we commit to achieving high standards and best practice together with ensuring the health and wellbeing of all of our dogs.

### **Collaboration**

We work together with other organisations to advance our collective knowledge for the benefit of all New Zealanders.

### **Funding**

We commit to spending funders money wisely through efficiency and focus.

### **Achievements, Performance and Impact**

Since 2006 we have placed over 80 dogs, who have a life-changing impact on people living with disabilities. We have worked with 100's of prisoners to support their rehabilitative goals. This equates to 1,000's of lives positively impacted by our work.

During the 2018/19 financial year we supported, achieved and developed:

- Supported over 50 working partnerships and teams who have a range of disabilities including cerebral palsy, muscular dystrophy, spinal injury, Parkinson's to name a few.
- Supported and taught over 16 prisoners how to raise and train service dogs.
- Worked with two dental clinics with our Therapy Dogs.
- Managed a team of 34 puppy raising volunteers.
- Continue to instigate, manage and develop research opportunities to monitor our performance and impact on clients and their families.
- Developed a brand re-fresh which is underpinned by our tag line 'life changing loyalty'

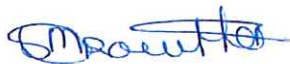
### **Acknowledgements**

We are grateful to our supporters, volunteers and funders. Many of our corporate sponsors including Mars NZ and Animates NZ have maintained their support for many years. Further, the Trust continues to be acknowledged and supported by the philanthropic community of New Zealand and for this we are sincerely appreciative. Our 10 year partnership with the Department of Corrections remains strong and its longevity is testament to its success. We are particularly grateful to our volunteer puppy raisers and we acknowledge their significant contribution to our Trust.

### **The Future**

We understand that the future will mean diversity of our service. We know there are many more people we could assist. To do this we will embrace new ideas and listen to the voice of people that ask for our help.

Suzanne Crowther, Chair July 2019



Jody Wilson General Manager July 2019



**MOBILITY ASSISTANCE DOGS TRUST****ENTITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2019****Legal name**

Mobility Assistance Dogs Trust (the Trust).

**Type of entity and legal basis**

The Trust is a registered charity in New Zealand.

**Registration number**

CC24410

**The Trust's mission**

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

**Structure of the Trust's operations, including governance arrangements**

The Trust comprises a Board of 7 Trustees who oversees 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 the 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.

**The Trust'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.

**Contact details**

Physical address:	Unit C, 13-15 Collard Place, Henderson
Postal address:	PO Box 84-031, Westgate, Henderson, Auckland 0657
Phone:	+64 (9) 8366 238
Website:	<a href="http://www.mobilitydogs.co.nz">www.mobilitydogs.co.nz</a>



## MOBILITY ASSISTANCE DOGS TRUST

### STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 March 2019

#### Trust's output

	Actual 2019	Actual 2018
Mobility Dog Placements	9	9
Puppies in Prison Canine Handler Places	16	16
Public Access Assessment Completed	38	8

To Note: One placement was a Therapy Dog placed in a dental clinic to reduce anxiety for children.

**Volunteer Puppy Raisers** - Our team has worked closely with our clients and volunteer puppy raisers over the last year to ensure good outcomes for all our trainee Mobility Dogs aged from 8 weeks to 2+ years. We currently have teams of volunteer puppy raisers in Auckland, Hamilton, Whangarei and Southern Lakes.

**Puppies in Prison**- Our Canine team work at Auckland Region Women's Corrections Facility in Wiri and Spring Hill Corrections Facility on a weekly basis as part of our prison programme. We presently have a commitment from the two prisons to have 16 prisoners working on the programme at any time. Throughout the year new prisoners are inducted into the programme as others graduate or leave to other roles. This programme continues to be a key part of our service allowing us to achieve our primary goal of training Mobility Dogs. Currently 100% of our dogs in training are trained, in part, by prisoners on this programme. A secondary objective of the programme is that it provides skill development and pro-social outcomes for the prisoners.

**Clients**- We continue to support all of our current clients and have undertaken **38 public access** assessment in this current financial year.

**Research**- As the Trust has grown, the need continues to be recognised for robust, quantitative measures to assess the outcomes of our service. The Trusts keen to evaluate how well it meet its mission statement and since 2014 we work with AUT University to implement two research projects to begin the process of assessing if service dogs enhance the lives of their clients.

**IPA (The Impact on Participation and Autonomy Questionnaire)**- was 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. This last financial year **3** further IPA surveys were completed. 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.

**CQLI (Caregiver Quality of Life) 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. We have received 3 return surveys in this financial year.

**Expanding our Service-**The Trust recognises our future expansion lies in the expansion of our service. This year we placed a dog in a Dental Clinic. This is a Therapy Placement where the dog works primarily with anxious young patients.

## Approval of Financial Report

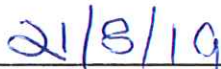
Mobility Assistance Dogs Trust (CC24410)  
For the year ended 31 March 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of Mobility Assistance Dogs Trust (CC24410) for the year ended 31 March 2019.

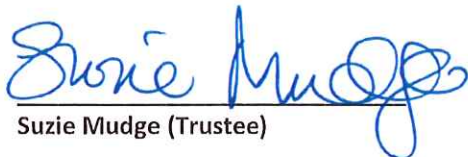
Approved by the following Trustees:



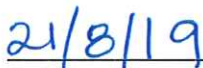
\_\_\_\_\_  
Suzanne Crowther (Chair)



\_\_\_\_\_  
Date



\_\_\_\_\_  
Suzie Mudge (Trustee)



\_\_\_\_\_  
Date



## Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)  
For the year ended 31 March 2019

Account	Notes	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	521,405	733,912
Revenue from providing goods or services	1	16,667	22,565
Interest, dividends and other investment revenue	1	584	610
<b>Total Revenue</b>		<b>538,666</b>	<b>757,087</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	360,968	340,964
Costs related to providing goods or service	2	119,943	146,127
Other expenses	2	174,661	138,268
<b>Total Expenses</b>		<b>655,572</b>	<b>625,359</b>
<b>(Deficit) / Surplus for the Year</b>		<b>(116,906)</b>	<b>131,727</b>

## Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2019

Account	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	571,500	679,339
Debtors and prepayments	3	22,863	40,128
<b>Total Current Assets</b>		<b>594,363</b>	<b>719,466</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	59,960	34,668
<b>Total Non-Current Assets</b>		<b>59,960</b>	<b>34,668</b>
<b>Total Assets</b>		<b>654,323</b>	<b>754,134</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	49,098	37,473
Employee costs payable	4	36,372	27,325
Unused donations and grants with conditions	4	71,918	75,495
<b>Total Current Liabilities</b>		<b>157,388</b>	<b>140,138</b>
<b>Total Liabilities</b>		<b>157,388</b>	<b>140,138</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>496,935</b>	<b>613,996</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	6	10	10
Accumulated surpluses or (deficits)	6	496,925	613,831
<b>Total Accumulated Funds</b>		<b>496,935</b>	<b>613,841</b>

## Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

Account	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	535,093	712,095
Receipts from providing goods or services	16,677	26,500
Interest, dividends and other investment receipts	584	610
Cash receipts from other operating activities	-	31,365
Payments to suppliers and employees	(620,219)	(635,855)
<b>Total Cash Flows from Operating Activities</b>	<b>(67,866)</b>	<b>134,715</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	-	2,113
Payments to acquire property, plant and equipment	(39,972)	(14,189)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(39,972)</b>	<b>(12,076)</b>
<b>Net Decrease/ Increase in Cash</b>	<b>(107,838)</b>	<b>122,639</b>
<b>Bank Accounts and Cash</b>		
Opening cash	(679,339)	(556,700)
Closing cash	(571,500)	(679,339)
<b>Net change in cash for period</b>	<b>107,838</b>	<b>(122,639)</b>

## Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

### **BASIS OF PREPARATION**

The Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Financial Statements are reported using the accrual basis of accounting. The Financial Statements are prepared under the assumption that the entity will continue to operate in the foreseeable future.

### **GOODS AND SERVICES TAX (GST)**

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

### **INCOME TAX**

The Trust 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 the 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.

Depreciation is provided on both a straight-line and diminishing value basis, with the associated deprecations 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 during the financial year (2018: nil).



## Notes to the Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

Account	2019	2018
<b>1. Analysis of Revenue</b>		
Donations, fundraising and other similar revenue		
Donations	218,168	367,402
Grants	303,237	366,509
<b>Total Donations, fundraising and other similar revenue</b>	<b>521,405</b>	<b>733,912</b>
Revenue from providing goods or services		
Merchandise Sales	187	-
Placement Fees	16,490	22,565
<b>Total Revenue from providing goods or services</b>	<b>16,677</b>	<b>22,565</b>
Interest, dividends and other investment revenue		
Interest Income	584	610
<b>Total Interest, dividends and other investment revenue</b>	<b>584</b>	<b>610</b>

### List of Donations and Grants Received

Donations	2019	2018
Animates NZ Limited	97,175	126,046
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
E. de Raad	-	5,000
Freemasons NZ Auckland District	10,000	-
Judy & Grant Reid	20,000	-
Kelliher Charitable Trust	10,000	-
Rainbow Trust	-	150,000
Rotary Club of Ellerslie Sunrise	7,500	15,500
Silk Route Limited	5,000	-
Spark Foundation	-	5,226
St. Cuthberts College	-	6,641
Wairarapa STARS Trust	-	9,500
Donations < 5000	41,493	22,489
<b>Total Donations</b>	<b>218,168</b>	<b>367,402</b>

<b>Grants</b>	<b>2019</b>	<b>2018</b>
Blue Water Community Trust	10,000	10,000
Community Organisation Grants Scheme	14,163	9,000
Department of Corrections	30,000	-
First Sovereign Trust Ltd	-	5,067
Foundation North	50,000	50,000
Four Winds Foundation	8,750	8,333
Grant Clyde Graham Charitable Trust	5,000	-
Infiniti Foundation	-	5,000
JM Thompson Trust	-	22,500
Joyce Fisher Charitable Trust	65,000	55,000
Lottery Grants Board	30,000	-
Maurice Paykel Charitable Trust	10,000	10,000
Milestone Foundation	-	8,333
NZ Community Trust	8,000	8,000
Pub Charity	5,200	7,816
The Southern Trust	23,350	15,000
The Trusts Community Foundation	15,000	15,000
Trust Waikato	5,000	5,000
Grants< 5000	20,198	50,515
<b>Total Grants Received during the year</b>	<b>299,661</b>	<b>284,563</b>
<b>Add: Opening Unused Grants with conditions as at balance sheet date</b>	<b>75,494</b>	<b>157,440</b>
<b>Less: Closing Unused Grants with conditions as at balance sheet date</b>	<b>71,918</b>	<b>75,494</b>
<b>Total Grants</b>	<b>303,237</b>	<b>366,509</b>

## Notes to the Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

Account	2019	2018
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
Continuing Professional Development	-	170
Contractors	-	6,970
Kiwi Saver Employer Contributions	6,936	7,436
Recruitment	-	245
Salaries	351,785	323,558
Staff Expenses	1,878	1,114
Staff Training	369	1,471
<b>Total Volunteer and employee related costs</b>	<b>360,968</b>	<b>340,964</b>
 <b>Costs related to providing goods or services</b>		
Dog - Acquisition Costs	27,753	37,697
Dog - Food	157	535
Dog - Identification / Registration	48	480
Dog - Jackets	15,418	597
Dog - Miscellaneous Expenses	324	3,241
Dog - Training Equipment & Supplies	3,387	21,411
Dog - Transport Costs	158	1,320
Dog - Veterinary Costs	45,119	39,158
Placement Expenses	27,579	41,688
<b>Total Costs related to providing goods or services</b>	<b>119,943</b>	<b>146,127</b>

## Notes to the Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

Account	2019	2018
<b>Other expenses</b>		
ACC Levies	1,749	1,784
Bank Fees	337	213
Canine - Volunteer Expenses	2,134	-
Cleaning	505	643
Computer Expenses	2,255	681
Consulting & Accounting	17,848	12,730
Courses & Conferences	2,497	2,170
Depreciation	14,679	10,085
Entertainment	-	250
Equipment	-	425
Fuel	8,474	6,290
Fund Raising Expenses	3,333	-
General Expenses	1,335	785
Insurance	7,221	5,740
Interest Expense	7	-
Light, Power, Heating	1,297	1,140
Marketing	39,330	9,826
Motor Vehicle Expenses	6,536	8,649
Motor Vehicle Leasing	9,987	16,295
Office Expenses	180	832
Postage, Freight & Courier	472	374
Printing & Stationery	698	2,166
Promotional Materials & Activities	-	4,826
Rent	36,166	35,994
Repairs and Maintenance	-	360
Scholarship Costs	-	5,000
Staff Mileage Reimbursement	4,147	400
Subscriptions & Fees	3,965	3,680
Telephone & Internet	7,252	6,984
Travel	2,257	4,726
Waste Disposal	-	46
<b>Total Other expenses</b>	<b>174,661</b>	<b>138,268</b>

## Notes to the Financial Position

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2019

Account	2019	2018
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Call Account (01)	458,757	333,225
General Purposes Account (00)	112,733	346,103
Petty Cash	10	10
<b>Total Bank accounts and cash</b>	<b>571,500</b>	<b>679,339</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	-	2,626
Accrued Receivables	-	2,590
GST	22,863	19,193
Prepayments	-	15,719
<b>Total Debtors and prepayments</b>	<b>22,863</b>	<b>40,128</b>
<b>Account</b>	<b>2019</b>	<b>2018</b>
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	34,616	31,353
Accounts Payable Accruals	5,000	5,000
PAYE Payable	9,482	1,120
<b>Total Creditors and accrued expenses</b>	<b>49,098</b>	<b>37,473</b>
<b>Employee costs payable</b>		
Annual Leave Provision	29,655	27,325
Wages Payable –Deduction	75	-
Wages Payable - Payroll	6,642	-
<b>Total Employee costs payable</b>	<b>36,372</b>	<b>27,325</b>
<b>Unused donations and grants with conditions</b>		
Unused donations and grants with conditions	71,918	75,495
<b>Total Unused donations and grants with conditions</b>	<b>71,918</b>	<b>75,495</b>



## 5. Property, Plant and Equipment

Asset Category	Cost (\$)	Additions (\$)	Disposals (\$)	Depreciation this year (\$)	Accumulated depreciation (\$)	Book value 2019 (\$)	Book value 2018 (\$)
Computer Equipment	10,643	1,225	-	1,787	5,313	2,162	2,724
Motor Vehicles	73,309	36,957	-	11,508	19,414	53,895	28,448
Other Plant & Equipment	7,931	1,790	-	1,384	4,028	3,903	3,496
<b>Total Property, Plant and Equipment</b>	<b>91,883</b>	<b>39,971</b>	<b>-</b>	<b>14,679</b>	<b>28,755</b>	<b>59,960</b>	<b>34,668</b>

## 6. Accumulated Funds

### Accumulated Funds

Opening Balance	613,841	482,114
Accumulated surpluses or (deficits)	(116,906)	131,727
<b>Total Accumulated Funds</b>	<b>496,935</b>	<b>613,841</b>
<b>Total Accumulated Funds</b>	<b>496,935</b>	<b>613,841</b>

## 7. Commitments

### Commitments to lease or rent assets

**Rent:** This represents the lease of a property covering 2-year period, ending 7 November 2020. The current monthly rental payment is \$2708

51,458 138,000

**Vehicle:** There is no lease payments of motor vehicles as the vehicle is purchased in the current year

- 8,009

**Total Commitments to lease or rent assets** 51,458 146,009

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2019 (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).

## 11. Remuneration paid to Key Management Personnel

Category	Number of FTEs 2019	Number of FTEs 2018	2019 (\$)	2018 (\$)
Board of Trustees	7	7	-	-
Senior Management	1	1	105,000	105,000

No remuneration is paid to members of the Board of Trustees, and no remuneration or loan advance is paid to any close family members of key management personnel.

# Independent Auditor's Report

To the Trustees of Mobility Assistance Dogs Trust

## Report on the audit of the performance report

### Opinion

In our opinion, the accompanying performance report of Mobility Assistance Dogs Trust (the 'trust') on pages 5 to 19:

- i. present fairly in all material respects the trust's financial position as at 31 March 2019 and its financial performance and cash flows for the year ended on that date;
- ii. comply with PBE Simple Format Reporting Standard - Accrual (Not For Profit); and
- iii. suitably report the service performance information required by Public Benefit Entity Financial Reporting Standard 48 ('PBE FRS 48') in the statement of service performance.

We have audited the accompanying performance report which comprise:

- the statement of financial position as at 31 March 2019;
- the statement of financial performance, and cash flows for the year then ended;
- notes, including a summary of significant accounting policies and other explanatory information; and
- the statement of service performance and entity information on pages 5 to 7.



### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of information PBE FRS 48 requires to be included in the statement of service performance, in accordance with the International Standard on Assurance Engagements (New Zealand) 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.



### 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;
- the preparation of a statement of service performance that complies with the requirements of PBE FRS 48; 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.

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## 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.

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## 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 determine whether the service performance information required by PBE FRS 48 has been suitably reported in the statement of service performance ; 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.

KPMG  
Auckland

21 August 2019