

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2020

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

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2020

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 Southern Lakes.

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 re-accreditation for 5 years with Assistance Dogs International, we commit to achieving high standards and best practice together with ensuring the health and well being 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 86 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 2019/20 financial year we supported, achieved and developed:

- Supported over **50** working partnerships 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.
- Placed **6** Mobility Dogs with clients with long term physical disabilities.
- 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.

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 13 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



Jody Wilson – General Manager

Financial Year 2019/20

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2020

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Mobility Assistance Dogs Trust (the Trust)

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 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 Entity'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 works with volunteers in Northland, Auckland, Hamilton and Southern Lakes who assist us to raise and socialise dogs as part of our puppy development programmes.

The trust receives food for all dogs in training from its corporate sponsor Mars New Zealand.

We also rely on volunteers from the community and our corporate partners to support other activities such as fundraising or awareness.

Contact Details

Physical Address: Unit C, 13-15 Collard Place, Henderson, Auckland, New Zealand, 0610
Postal Address: PO Box 84-031, Westgate, Auckland, New Zealand, 0657
Phone: +64(9) 836 6238
Website: www.mobilitydogs.co.nz



Statement of Service Performance

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2020

	ACTUAL 2020	ACTUAL 2019
Trust's Output		
Mobility Dog Placements	6	9
Puppies in Prison Canine Handler Places	16	16
Public Access Assessment Completed	41	38

** Three placements in March postponed due to Covid-19.

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 Canine Handler places for prisoners working on the programme. Throughout the year, new prisoners are inducted into the programme as others graduate or leave to other roles. This programme continues to be a crucial 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 41 **public access** assessments in this current financial year to ensure that our dogs can work safely in the community and exhibit the behaviours we would expect from a service dog. As an Assistance Dogs International Accredited provider, we undertake regular assessments of all active client partnerships.

Assistance Dogs International (ADI) - In early March 2020, we completed the second stage of a comprehensive audit of our organisation's processes, policies, and programmes. We have received full re-accreditation for a further five years. We believe that accreditation with ADI provides us with the framework to ensure we achieve best practice in all aspects of our service provision, including business procedures, client management, prison programme and dog welfare.

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



Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2020

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 2020.

APPROVED

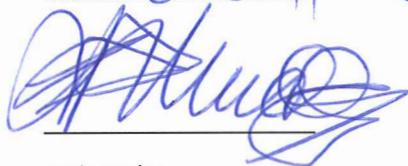


Suzanne Crowther

Chair

Date

16/09/2020



Suzie Mudge

Trustee

Date

16/9/2020

Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2020

'How was it funded?' and 'What did it cost?'

	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	557,381	521,405
Revenue from providing goods or services	1	31,989	16,677
Interest, dividends and other investment revenue	1	347	584
Other revenue	1	2,929	-
Total Revenue		592,646	538,665
Expenses			
Volunteer and employee related costs	2	356,353	360,968
Costs related to providing goods or service	2	125,102	119,942
Other expenses	2	147,716	174,661
Total Expenses		629,171	655,571
Surplus/(Deficit) for the Year		(36,525)	(116,906)

This statement should be read in conjunction with the notes to the performance report.



Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2020

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2020	31 MAR 2019
Assets			
Current Assets			
Bank accounts and cash	3	568,630	571,501
Debtors and prepayments	3	60,656	22,863
Total Current Assets		629,286	594,364
Non-Current Assets			
Property, Plant and Equipment	5	47,730	59,961
Total Non-Current Assets		47,730	59,961
Total Assets		677,016	654,324
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	22,190	49,098
Employee costs payable	4	43,720	36,372
Unused donations and grants with conditions	4	118,477	71,918
Other current liabilities	4	32,219	-
Total Current Liabilities		216,606	157,389
Total Liabilities		216,606	157,389
Total Assets less Total Liabilities (Net Assets)		460,410	496,935
Accumulated Funds			
Capital contributed by owners or members	6	10	10
Accumulated surpluses or (deficits)	6	460,400	496,925
Total Accumulated Funds		460,410	496,935

This statement should be read in conjunction with the notes to the performance report.



Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2020

'How the entity has received and used cash'

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	507,381	524,031
Receipts from providing goods or services	31,337	16,677
Interest, dividends and other investment receipts	347	584
Cash receipts from other operating activities	2,929	-
Payments to suppliers and employees	(543,485)	(609,157)
Total Cash Flows from Operating Activities	(1,491)	(67,866)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(1,380)	(39,971)
Total Cash Flows from Investing and Financing Activities	(1,380)	(39,971)
Net Increase/(Decrease) in Cash	(2,871)	(107,838)
Bank Accounts and Cash		
Opening cash	(571,501)	(679,339)
Closing cash	(568,630)	(571,501)
Net change in cash for period	2,871	107,838

This statement should be read in conjunction with the notes to the performance report.



Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2020

'How did we do our accounting?'

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 Financial Statements 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 and accounts receivable 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 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 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 (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 (2019:nil)

Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	232,233	218,168
Grants	76,416	303,237
Grants - GST Exempt	248,732	-
Total Donations, fundraising and other similar revenue	557,381	521,405
Revenue from providing goods or services		
Adoption Revenue	652	-
Client Equip & Merchandise Sales	208	187
Partnership Establishment	31,129	16,490
Total Revenue from providing goods or services	31,989	16,677
Interest, dividends and other investment revenue		
Interest Income	347	584
Total Interest, dividends and other investment revenue	347	584
Other revenue		
Covid-19 Wage Subsidy	2,929	-
Total Other revenue	2,929	-
	2020	2019

List of Donations and Grants Received

Donations		
Animates NZ Limited	116,865	97,175
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
Freemasons NZ Auckland District	-	10,000
Judy & Grant Reid	10,001	20,000
Kelliher Charitable Trust	-	10,000
Rotary Club of Ellerslie Sunrise	14,500	7,500
Silk Route Limited	5,000	5,000
The Boyd Clarke Foundation	10,000	-
Donations < 5000	48,866	41,493
Total Donations	232,232	218,168
Grants		
Blue Water Community Trust	-	10,000
Community Organisation Grants Scheme	16,416	14,163
Departments of Corrections	-	30,000
Foundation North	50,000	50,000
Four Winds Foundation	10,000	8,750
Grant Clyde Graham Charitable Trust	-	5,000

Joyce Fisher Charitable Trust	65,000	65,000
JM Thompson Trust	20,000	-
Kelliher Charitable Trust	10,000	-
Lottery Grants Board	60,000	30,000
Maurice Paykel Charitable Trust	7,000	10,000
Milestone Foundation	10,000	-
NZ Community Trust	-	8,000
One Foundation	8,125	-
Pub Charity	-	5,200
Rano Community Trust Limited	11,666	-
The Lion Foundation	40,000	-
The Southern Trust	25,000	23,350
The Trusts Community Foundation	-	15,000
Trillian Trust Inc	5,000	-
Trust Waikato	5,000	5,000
Grants <5000	28,470	20,198
Add: Opening Unused Grants with conditions as at balance sheet date	71,918	75,494
Less: Closing Unused Grants with conditions as at balance sheet date	(118,447)	(71,918)
Total Grants	325,148	303,237
	2020	2019

2. Analysis of Expenses

Volunteer and employee related costs

Kiwi Saver Employer Contributions	6,949	6,936
Salaries	348,466	351,785
Staff Expenses	158	1,878
Staff Training	780	369
Total Volunteer and employee related costs	356,353	360,968

Costs related to providing goods or services

Dog - Acquisition Costs	31,670	27,753
Dog - Food	719	157
Dog - Identification / Registration	1,005	48
Dog - Jackets	2,044	15,418
Dog - Miscellaneous Expenses	498	324
Dog - Training Equipment & Supplies	9,702	3,387
Dog - Transport Costs	929	158
Dog - Veterinary Costs	55,042	45,119
Placement Expenses	23,493	27,579
Total Costs related to providing goods or services	125,102	119,942

Other expenses

ACC Levies	1,659	1,749
Bank Fees	170	337
Canine - Volunteer Expenses	962	2,134
Cleaning	954	505
Client: Team Mileage & Vehicle Expenses	3,908	-
Computer Expenses	1,823	2,255

Consulting & Accounting	9,419	17,848
Courses & Conferences	3,039	2,497
Depreciation	13,611	14,679
Fuel	8,516	8,474
Funding & Fundraising Expenses	8,613	3,333
General Expenses	1,615	1,335
Insurance	4,741	7,221
Interest Expense	-	7
Legal expenses	1,850	-
Light, Power & Heating	967	1,297
Marketing	20,256	39,330
Motor Vehicle Expenses	9,925	6,536
Motor Vehicle Leasing	-	9,987
Office Expenses	946	180
Postage, Freight & Courier	431	472
Printing & Stationary	2,174	698
Rent	37,624	36,166
Staff Mileage Reimbursement	129	4,147
Subscriptions & Fees	4,646	3,965
Telephone & Internet	5,235	7,252
Travel	4,503	2,257
Total Other expenses	147,716	174,661
	2020	2019

3. Analysis of Assets

Bank accounts and cash

Call Account (01)	459,057	458,757
General Purposes Account (00)	109,562	112,733
Holding Account 2	11	-
Petty Cash	-	10
Total Bank accounts and cash	568,630	571,501

Debtors and prepayments

Accounts Receivable	50,750	-
GST	9,906	22,863
Total Debtors and prepayments	60,656	22,863

2020 2019

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	7,285	34,096
Accounts Payable Accruals	5,000	5,521
PAYE Payable	9,905	9,482
Total Creditors and accrued expenses	22,190	49,098

Employee costs payable

Annual Leave Provision	36,479	29,655
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	2020	2019
Wages Deductions Payable	75	75
Wages Payable - Payroll	7,166	6,642
Total Employee costs payable	43,720	36,372
Unused donations and grants with conditions		
Unused donations and grants with conditions	118,477	71,918
Total Unused donations and grants with conditions	118,477	71,918
Other current liabilities		
Deferred Income	32,219	-
Total Other current liabilities	32,219	-
	2020	2019

5. Property, Plant and Equipment

	2020	2019
Computer Equipment		
Cost	7,912	7,475
Accumulated Depreciation	6,021	5,313
Book Value	1,891	2,162
Motor Vehicles		
Cost	73,309	73,309
Accumulated Depreciation	30,193	19,414
Book Value	43,116	53,895
Plant and Equipment		
Cost	7,410	7,931
Accumulated Depreciation	4,688	4,028
Book Value	2,722	3,903
Total Property, Plant and Equipment	47,729	59,960
	2020	2019

6. Accumulated Funds

	2020	2019
Accumulated Funds		
Opening Balance	496,935	613,841
Accumulated surpluses or (deficits)	(36,525)	(116,906)
Total Accumulated Funds	460,410	496,935
Total Accumulated Funds	460,410	496,935
	2020	2019

7. Commitments

	2020	2019
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 \$2,708	18,962	51,458
Total Commitments to lease or rent assets	18,962	51,458

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2020 Last year (2019 - nil).

9. Related Parties

A Trustee's law firm provided services to the entity during the year amounting to \$1,850.

10. Events After the Balance Date

On 30 January 2020, the spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation. In March 2020 for a period of 6 weeks and in August 2020 for a period of 3 weeks, the New Zealand Government imposed lockdown measures to reduce the spread of the virus. During the lockdown period only essential services were operating at work premises. The entity was not classified as an essential service. The company's staff were able to work from home to a certain degree during the lockdown period. The entity applied for and received the wage subsidy in March and July 2020 and there have been no redundancies as a result of COVID-19.

The Puppies in Prison and Canine Development Programmes were significantly impacted by the March and August lockdowns. It was a requirement from the Department of Corrections to remove all the dogs from the prisons which added additional challenges for our staff and volunteers.

There were no other subsequent events to balance date which would materially affect the performance report. (2019: nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Remuneration paid to Key Management Personnel

Category	Number of FTEs 2020	Number of FTEs 2019	2020 (\$)	2019 (\$)
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 or 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 6 to 17:

- i. present fairly in all material respects the trust's financial position as at 31 March 2020 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 outcomes and outputs, and quantifies the outputs to the extent practicable, in the statement of service performance.

We have audited the accompanying performance report which comprise:

- the statement of financial position as at 31 March 2020;
- the statements 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 6 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 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 International Code of Ethics for Assurance Practitioners (Including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ('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, the firm has no other relationship with, or interest 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;
- the preparation of a 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 determine whether the service performance information 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

24 September 2020