

Financial and Service Statements *

M.E./CFS Group (Canterbury) Inc

For the Year Ended 31 August 2021

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* The Financial and Service Statements comprise the 'Performance Report' for Charity reporting purposes.

M.E./CFS Group (Canterbury) Inc

Entity Purpose

Mandatory disclosures according to s.3 of PBE SFR-C (NFP)

Type of Organisation

M.E./CFS Group (Canterbury) Inc is a Society under the Incorporated Societies Act 1908 and is registered as a charity. Also known as MECFS Canterbury.

Address

Postal: Christchurch Community House, 301 Tuam St, Christchurch 8011

Web: www.mecfscanterbury.nz

Email: info@mecfscanterbury.nz

Purpose of Organisation

The organisation was established in 1985 to support and assist people with ME/CFS* in the management of the illness and with the aim of improving their quality of life. People with Fibromyalgia are also included as this is a common co-condition with ME/CFS.

*ME/CFS is Myalgic Encephalomyelitis /Chronic Fatigue Syndrome, also known as Tapanui Flu in NZ.

ME/CFS is a serious long-term illness that involves an abnormal physiological response to exercise, altered immune function, and impaired energy production. There is a fluctuating spectrum of symptom severity, with many people being house-bound, and the most severely affected are bed-bound. Most people with ME/CFS are socially isolated, are unable to work, and do not have access to adequate financial, home and mobility supports through the welfare and health systems. There are an estimated 2,600 people with ME/CFS in Canterbury, with 350 of them being young people and children.

In 2021, we are a growing community health and clinical service organisation serving our community.

Our Vision - Tā Mātou Aronga

That every person with Myalgic Encephalomyelitis /Chronic Fatigue Syndrome (ME/CFS) in Canterbury lives the best quality of life possible.

Our Mission – Tā Mātou Whaingā

To improve the wellbeing of people, families and carers affected by ME/CFS by providing information, validation, clinical support, connection, and advocacy.

To improve the quality of care available for those affected by ME/CFS by providing education, direction, and support to health professionals and the wider community.

Our Values – Ā Mātou Uaratanga

Compassion, Respect, Equity, Patient-centred, Collaboration

We acknowledge Te Tiriti o Waitangi as a founding document in New Zealand and demonstrate a commitment and special obligation to its principles.

M.E./CFS Group (Canterbury) Inc

Statement of Receipts and Payments (Cash Flows)

For the period 1 September 2020 to 31 August 2021

	2021	2020
	\$NZ	\$NZ
Operating Cash Received		
<i>Donations, Fundraising and other similar receipts</i>		
Fundraising receipts (Givealittle, other)	\$ 30	\$ 38
Grants (Note 4)	\$ 58,670	\$ 31,680
<i>Fees, subscriptions and other receipts (including donations) from members</i>		
Subscriptions, donations or koha from members (Note 7)	\$ 1,445	\$ 2,650
<i>Receipts from providing goods or services</i>		
Advertising	\$ 125	\$ 150
<i>Interest, dividends and other Investment Receipts</i>		
Interest	\$ 11	\$ 10
<i>Other Receipts</i>		
MSD-Covid 19 Wages Subsidy	\$ 1,200	\$ 7,000
Total Operating Cash Received	\$ 61,481	\$ 41,529
Operating Cash Paid		
<i>Volunteer and employee-related payments</i>		
Salaries and Wages	\$ 34,963	\$ 20,125
Volunteer Expenses	\$ 120	\$ 316
<i>Expenses related to providing goods or services</i>		
Newsletter Expenses	\$ 681	\$ 1,062
Group Meeting Expenses	\$ 1,438	\$ 1,249
Group Resources	\$ 1,253	\$ 307
PD Project for Health Professionals	\$ 3,849	\$ 4,685
Office Facility	\$ 2,728	\$ 498
Postage, Photocopying and Stationery	\$ 1,800	\$ 728
Telephone	\$ 1,201	\$ 1,508
Travel	\$ 3,200	\$ 2,965
Staff Training, Supervision and Fees	\$ 3,055	\$ 910
Accounting/Auditing	\$ 587	\$ 201
Advertising	\$ 557	\$ 344
Membership Fees	\$ 318	\$ 185
IT Website, Software and Other Expenses	\$ 1,597	\$ 1,155
Insurance	\$ -	\$ 3,134
Library	\$ 77	\$ 138
General Expenses	\$ 1,666	\$ 151
Total Operating Cash Paid	\$ 59,091	\$ 39,661



M.E./CFS Group (Canterbury) Inc

Statement of Receipts and Payments (Cash Flows) (continued)

For the period 1 September 2020 to 31 August 2021

	2021	2020
	\$NZ	\$NZ
Capital Cash Applied		
Laptop	\$ 1,324	\$ 1,084
Small Equipment	\$ 1,411	\$ 863
Samsung Galaxy Phone	\$ 349	\$ 249
Total Capital Cash Applied	\$ 3,084	\$ 2,196
Net Cash Flow	(\$ 693)	(\$ 328)
Add Opening Cash Balance	\$ 23,742	\$ 24,070
Closing Cash Balance	\$ 23,050	\$ 23,742
Represented by:		
Cheque Account	\$ 22,844	\$ 19,689
Savings Account	\$ 206	\$ 4,053
	\$ 23,050	\$ 23,742



M.E./CFS Group (Canterbury) Inc

Statement of Resources and Commitments (Assets and Liabilities)

As At 31 August 2021

		2021	2020
		\$NZ	\$NZ
Schedule of Resources (Assets)			
Bank Accounts and Cash			
Cash at Bank		\$ 23,050	\$ 23,742
Money Owed to the Entity			
Significant Accounts Receivable		\$ 50	\$ 25
Other Resources			
Significant Fixed Assets at Cost	(Note 3a)	\$ 5,280	\$ 2,196
Schedule of Commitments (Liabilities)			
Money Payable by the Entity			
Significant Accounts Payable		\$ 4,479	\$ 2,295
Other Commitments			
Holiday Pay Owed to Staff		\$ 2,120	\$ 975
Schedule of Other Information			
Unexpended Grants	(Note 4)	\$ 15,545	\$ 17,192
MSD Covid-19 Wages Subsidy to be applied		\$ 1,200	\$ 1,038



M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Mandatory disclosures according to s.4 of PBE SFR-C (NFP)

Outputs

2021

MECFS Canterbury has increased its reach and service levels during the September 2020 – August 2021 year (see table below for key measures) and is making progress towards improving the quality of life for people living with ME/CFS in Canterbury.

Impact of Covid:

Changes in Covid Alert Levels and general unease with the pandemic situation impacted attendance at our group meetings and required the cancellation of presentations from an expert speaker.

Table of measured Outputs:

	2021	2020
People with ME/CFS*:		
*Based on low estimate of 4 in 1,000 people		
Canterbury:	2,583	
Christchurch & Banks Peninsula	1,550	
Rural Canterbury	1,033	
West Coast	130	
New Zealand	20,000	
Our ME/CFS Community:		
Members	110	69
Life Members	5	6
Facebook Support Group	157	114
Facebook Public Page - Followers	257	127
Facebook Public Page - Likes	234	115
Meetup page members	17	12
Staff:		
Number of Employees:	2	1
Hours employed per month	130	65
Number of Volunteers:	10	8
Hours volunteered per month	87	72
Support Group Meetings:		
In-person Meetings:	10	11
Total attendance	102	118
Average attendance per meeting	10	11
Virtual Meetings:	11	8
Total attendance	51	43
Average attendance per meeting	5	5
Guest expert speakers	6	3

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Registered Nurse Services:		
Clients throughout the year	53	28
New Clients:	37	28
Self referrals	30	28
Health professional referrals	7	0
Key client interactions:	504	Not avail.
Advocacy – with GPs, WINZ, etc	52	7
Home /In-person Consults	65	53
Phone consults	92	Not avail.
Virtual consults	10	Not avail.
Email & text communication	265	Not avail.
External Referrals	20	4
Unsuccessful result	1	Not avail.
Successful result	18	Not avail.
Health School - supported students	5	0
Rural clients:	27	Not avail.
Rural Visits	12	Not avail.
Individual Support by Registered Nurse:		
Hours	412	183
Travel - kilometers	2,725	3,435
Education for Health Professionals:		
Events with Presenters provided by us:	4	1
Attendees	203	32
Views of recordings	Not avail.	2,800
Other activities	5	1
Education for the Public:		
Specific permanent content	2	1
Content in Traditional Media	1	1
Organisation Advocacy /Networking:		
Meetings	15	6
Conferences	2	0
Other interactions	5	1
Professional Memberships	6	3
Newsletters:		
Number of Issues	6	6
Number of Subscribers	128	86
Library:		
Number of Titles in Catalogue	74	69

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Service Delivery:

Group Support Meetings

Our group meetings are an important opportunity to share information and enable connections with other people who understand life with a chronic illness. To include those that were unable to attend, we continued our usual practice of sharing a summary of the presentations in our newsletter or by email.

Our monthly in-person meetings are hosted at the lovely Mary Potter Community Centre, St Albans, Christchurch. A highlight for attendees is connecting afterwards with a cup of tea.

Our monthly online Zoom meetings enable participation by people that are unable to attend the in-person meetings, for various reasons such as being bed- or house-bound, or living outside of Christchurch.

Topics for our group support meetings in 2021 included;

- Services and mobility aids available from Aspire Canterbury
- Co-morbidities and mis-diagnosis of ME/CFS
- Fibromyalgia presentation from the Arthritis Foundation
- Covid-19 vaccinations
- Orthostatic Intolerance
- Hāpai Access Card
- Music Therapy, delivered by Southern Music Therapy
- Ehlers-Danlos Syndromes and Hypermobility Spectrum Disorder
- And generally, sharing information about ME/CFS and living with it.

Online Support Group

Our online peer support group on Facebook, continues to provide a supportive environment for people living with ME/CFS to connect, share experiences and information.

Registered Nurse Services:

As we become more widely known, the number of clients engaging in our Registered Nurse Services is increasing. Referrals have come directly from Health Professionals or at their recommendation, or as self-referrals.

The Registered Nurse Service is delivered through home visits, telehealth, and other interactions to people of all ages. It makes a difference for individuals in the following areas:

- Advocacy with GP's, Physicians, Work and Income NZ, whānau
- Clinical support for symptom management and obtaining a diagnosis
- Management plans for students attending the Southern Regional Health School (The SRHS is a state school for children in Years 1 to 13 who are unwell.)
- Referrals to allied health and other external supportive services (including CDHB OT, CDHB LTS-CHC, PWC, Comcare – Peer Support, Total Mobility Card)
- Applications for the Hāpai Access Cards that give people with disabilities better access and support from retailers and public areas.

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Newsletter:

Our **newsletter** continues to be well received and members elect to receive it by email and/or post.

Main themes during the year were;

- October 2020 – Orthostatic Intolerance
- December 2020 – Reflecting
- February 2021 – Something New
- April 2021 – Living with ME/CFS
- June 2021 – Living with energy dysfunction
- August 2021 – Severe ME Awareness Day

Education and sharing information about ME/CFS

As a result of our education programme and partnership with the Canterbury District Health Board (CDHB) over the past two years, we have observed that more General Practitioners are comfortable assessing, diagnosing and supporting people with ME/CFS.

During the 2021 year, we have continued our collaboration with the Canterbury District Health Board (CDHB) and contributed to the publication of clinical advice about ME/CFS for allied health professionals, including physiotherapists, on the Allied Healthways platform. The ME/CFS topic was published in December 2020, and the PhysioFITT content was published in June 2021. We also maintained a ME/CFS resources document for medical professionals to develop their understanding of ME/CFS and ways to work with patients, and the CDHB sent this out to Primary Health Organisations in Canterbury.

As noted in our 2020 report, we also worked with the clinical editor for the public-facing CDHB Healthinfo content on ME/CFS, and this was published online on 10th September 2020. This content provides clear, reputable information that people with ME/CFS can refer to for themselves, and also share with their friends, whānau and workplaces to raise awareness and understanding. It reflects the content on the HealthPathways platform and outlines the symptoms of ME/CFS, diagnosis method, self-care suggestions, treatments, and other supports available.

ME/CFS Canterbury invited Lynette Hodges, PhD, an Exercise Physiologist at Massey University, to visit Christchurch to share the results of her published studies showing clear evidence of the physiological strain caused by exercise for people with ME/CFS. Four events were arranged, but due to Covid 19 Alert Level 4 being in place, only two events went ahead as virtual presentations:

- On 23rd August, Dr Hodges spoke at an Allied Health Education Webinar for Canterbury Initiative, and this was attended by 113 GPs and Allied Health professionals and was well received. A recording of the event, plus additional resources are available on the Allied Healthways platform for future reference by health professionals.
- On the 26th August 2021, Dr Hodges presented a Research Series Seminar for the University of Otago, Christchurch campus, on the topic 'The Abnormal Physiological response to exercise in People with Myalgic Encephalomyelitis /Chronic Fatigue Syndrome'. This event was popular, and a recording was made available and widely shared.

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

The GPCME (General Practice Conference & Medical Exhibition) South conference was held in Christchurch in August 2021, and we provided an educational handout about ME/CFS that was inserted into the conference satchel for all 600 attendees.

Representatives from MECFS Canterbury presented to a quarterly meeting of the Community Services Service Level Alliance, to raise awareness of ME/CFS and the difficulties in accessing home supports, and also, presented to allied health professionals in the Adult Community Therapy Team. Both events were well received and have strengthened our connections and deepened understanding of ME/CFS within the health system.

MECFS Canterbury and M.E. Awareness NZ worked with Dr Lynette Hodges, Massey University, and Emeritus Professor Warren Tate, University of Otago, to issue statements about the findings of their research into ME/CFS that confirm disturbed physiology. These statements have been published online to help medical, health and insurance professionals to update their understanding of the illness.

A member of our organisation was interviewed for an item on TV1 about Long Covid and ME/CFS by Thomas Mead. This was aired on 21st September 2020 and the public acknowledgement of the impacts of the illness was appreciated by our chronically ill community.

We continued to share research news and other material on our public Facebook page.

Participation in Networking and Advocacy events

Representatives of MECFS Canterbury are meeting frequently with leaders at the CDHB to further develop our partnership. This is assisting us in raising awareness of ME/CFS, educating health professionals, and ensuring that people with ME/CFS have access to standard services from the CDHB where entry criteria is met.

During the year, with the aims of improving understanding of ME/CFS and improving our organizational framework, representatives of MECFS Canterbury have:

- Met with: staff at the Southern Regional Health School, Tracey McLennan MP, the project team for Braintree (planned neurological centre in Christchurch), other ME/CFS organisations in New Zealand and Australia, and Dementia Canterbury.
- Attended the Hapori Leaders Collaboration Conference, Governance Bites and other training events.
- Corresponded with the SCDHB, Pegasus Health, Canterbury Clinical Network, and MOH Disability Services.
- Held professional memberships with Institute of Directors, Social Equity and Welfare Network (SEWN), ANZMES, Christchurch Community House, Volunteering Canterbury, Exult.

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Organisational Development

Governance, Mission and Strategy:

We completed development of our Vision, Mission and Values Statement, and finalised a Strategic Plan for 2021 – 2024. We developed and implemented a Board Charter and Governance Policy Manual

Logo and Artwork:

We upgraded our logo and branding artwork this year as a visible expression of our professionalism

Physical Office:

In March 2021, we changed our virtual tenancy at Christchurch Community House, to a physical one, when we began renting a small open plan office amongst other charitable organisations. This has provided many useful connections and a place for meetings and getting work done.

Manager:

We created the Manager position this year to help drive quality improvements to our service delivery and to grow and support our team of staff and volunteers

Client Management System:

We have implemented Cliniko, a Client Management System, to compliment Infoodle, the Member Management System already used. Cliniko is improving the processes for our Registered Nurse Services and private client records.

Feedback

We received the following feedback in our 2021 Annual Survey and directly throughout the year:

General feedback:

- “It is great to know MECFS is there and cares, and takes this seriously.”
- “I value knowing that support is at hand whenever we need it, the work being done to educate the health profession about ME/CFS, and the work being done to grow the organisation.”
- “My quality of life has improved over the last year with support from the group.”“

Feedback for the Group Support meetings:

- “I like that it is friendly, caring, and easy to be in. I like the venue.”
- “Enjoying the different speakers.”
- “I attended as a caregiver. It was nice to be given insight into reasonable expectations to help me parent my child better from people that actually understand what he is going through.”
- “I enjoyed that there was a topic (Hapai cards) to discuss and receive information on and also an opportunity to chat with/meet other folks with ME/CFS.”
- “The zoom meetings are good as they enable a group to connect that may not be able to get to the in-person meetings.”

M.E./CFS Group (Canterbury) Inc

Statement of Service Activity

Feedback for our online support group:

- “Confidential, supportive.”
- “It is another way to connect and get to know and help each other.”“

Feedback for our Registered Nurse Services:

- “Huge relief to find that there is an advocate available to us and have found Anna to be an excellent communicator who does her best to meet members needs in a warm and professional manner.”
- “Anna has enabled me to confidently seek health care I would not have without her support.”
- “She's worked hard advocating on behalf on my son's right to access education via Health School (and other parents). A HS teacher told me she had moved Health School's understanding (and therefore expectations) of this chronic condition. She's worked with my son and me to get him some realism about the condition - as a teenager, he felt annoyed and conflicted, but now he is way more accepting and makes the most of what he can do. But she was also really gentle about it.”

Feedback for our newsletter:

- “I love the balance of information from reports to helpful tips.”
- “Having good information and feeling included, supported.”
- “It is informative, casual, friendly, and keeps me in touch with what is going on. I also like to hear from other members.”

Feedback for our website:

- “Great info & easy to navigate.”

Feedback for the public Facebook page:

- “Positive vibes and good info.”

Feedback for the updated CDHB content on Health Pathways, Allied Healthways and Healthinfo:

- “I referred my doctor to it initially but now she regularly refers to it when in her clinic or before my arrival.”
- “My doctor used the HealthPathway clinical guidance to assess my symptoms, and ultimately, felt confident to diagnose me with ME/CFS.”

M.E./CFS Group (Canterbury) Inc

Additional Entity Information

Organisation Structure

The affairs and funds of MECFS Canterbury are managed by the Society's committee. Members elect the Executive Committee at the Annual General Meeting. The committee comprises a Chairperson, Secretary, Treasurer and up to three other members.

Staff, including employees and volunteers, are engaged to deliver the services of MECFS Canterbury.

Executive Committee

Chairperson – Rose Camp

Treasurer – Simone Ellis /Rose Camp (Acting from April 2021)

Secretary – Sue Carroll

Committee Members – Anne Price, Bruce Exton, Jan Barber

Employees

Manager (new role) – Nicola Stokes RN (from June 2021) – 0.25FTE

Registered Nurse (previously Community Facilitator) – Anna Grenfell RN – 0.5FTE

Volunteers

Various other roles and tasks are carried out by Committee members, Society members and supporters, for example, Accounts Administration, Grant Applications, Newsletter Editor

Main Sources of Funds

MECFS Canterbury relies almost exclusively on discretionary grants from government and philanthropic organisations. Additional funding is sourced from donations and member subscriptions

Main Methods of Fundraising

Our Members, and most of our Committee, suffer from ME/CFS – this severely restricts their capacity to expend energy, and means it is difficult and often harmful for them to be involved in fundraising activities. Consequently, MECFS Canterbury focuses on completing applications for funding support from government, trusts and other philanthropic organisations.

Volunteers and in-kind Donations

MECFS Canterbury relies heavily on volunteers for completing its governance, administrative and general tasks. However, it is important to note that our community suffer from ME/CFS which impacts their ability to do even normal activities of daily living, and certainly restricts their ability to volunteer. Many also live on very low incomes and are unable to make donations or get involved in fundraising.

M.E./CFS Group (Canterbury) Inc

Notes

1 Basis of Preparation

M.E./CFS Group (Canterbury) Inc is permitted by law to apply standard SFR-C(NFP) and has elected to do so.

Transactions are reported on the basis of cash received and spent in the Statement of Cash Flow. Significant amounts owed or owing are accrued in the Statement of Assets and Liabilities.

2 Taxation

As a Registered Charity the organisation is exempt from Income Tax.

The organisation is not registered for GST, and all figures are shown inclusive of GST.

3 Schedule of Fixed Assets

Items of Property, Plant and Equipment are shown at Cost. Applying depreciation is not permitted under this Reporting Standard.

a. Significant Purchased Assets

	2021	2020
Asset	Cost	Cost
Laptop	\$ 2,408	\$ 1,084
Small Equipment	\$ 2,274	\$ 863
Samsung Galaxy Phone	\$ 598	\$ 249
Total	\$ 5,280	\$ 2,196

4 Grants

The following table shows grants that were received during the year, and any money not yet spent:

2021			
Grantmaker	Purpose	Received/ (Repaid)	Unexpended
Lottery Canterbury	Operational costs	\$ 6,000	\$ -
Christchurch City Council	Staff Wages	\$ 4,000	\$ -
COGS	Operating Costs	\$ 3,500	\$ 3,500
Pub Charity	Staff Wages	\$ 6,105	\$ 6,105
Pub Charity (2020)	Programme Costs	(\$ 1,786)	\$ -
The Southern Trust	Staff Wages	\$ 5,000	\$ -
MSD Crown Grant	Manager wages & costs	\$ 5,000	
The Jansen Trust	Travel	\$ 2,000	\$ 1,744
Mainland Foundation	Office Facility	\$ 2,747	\$ 1,293
Riccarton Rotary	Activity Trackers, Website	\$ 689	\$ 224
Rata Foundation	Operational costs	\$ 8,000	\$ 1,733
Kiwi Gaming Foundation	Staff Wages	\$ 9,350	\$ 946
CERT	Operational costs, including travel	\$ 8,065	\$ -
Total		\$ 58,670	\$ 15,545



2020			
Grantmaker	Purpose	Received	Unexpended
Lottery Canterbury	Wages and related expenses	\$ 5,000	\$ 1,524
Roy Owen Dixey Trust (Public Trust)	Build a Professionals Network	\$ -	\$ 4,052
COGS	Operating Costs	\$ 3,500	\$ 3,500
Pub Charity	Equipment, venues, kms, CQ material	\$ 10,721	\$ 2,658
The Southern Trust	Wages and Prof. Dev	\$ 4,875	\$ 3,131
The Jansen Trust	Tech Soup, Zoom, Committee Meeting Venues, Admin Manager wages	\$ 2,500	\$ 2,327
Rata Foundation	Wages	\$ 4,000	\$ -
CERT	Purchased a Laptop	\$ 1,084	\$ -
Total		\$ 31,680	\$ 17,192

5 Related Parties

There were no reportable transactions involving related parties during the financial year. (2020 - Nil)

6 Events After the Balance Date

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (2020- Nil)

7 Membership

The Committee decided at its meeting on 11 November 2020 to discontinue membership fees. Membership with the group is now free, but a donation is encouraged.



AUDITOR'S REPORT

Opinion

I have audited the financial statements of **M.E./CFS Group (Canterbury) Incorporated**, an Incorporated Society and registered Charity, for the year ending 31 August 2021. These statements include the Statement of Receipts and Payments, Statement of Resources and Commitments and the Notes.

In my opinion the financial statements provide a true and fair view of the cash transactions of M.E./CFS Group (Canterbury) Incorporated for the year ended 31 August 2021 and their significant assets and liabilities at that date according to the reporting requirements for registered charities.

Note that the report also includes non-financial information, on which I express no opinion.

Basis for Opinion

I have taken guidance from New Zealand auditing standards ISA(NZ) in performing this audit in as much as they are applicable to small not-for-profit entities reporting on a cash basis, and also considering the readability of this report for non-accountants.

An audit involves collecting and examining evidence about the numbers and other information presented in the financial statements. The auditor is striving for a very high degree of accuracy and therefore assurance. This also means that the information given in the statements must be *complete*, with no significant omissions that may mislead the reader of the Statements.

Audit procedures for an entity such as this may involve:

- Gathering evidence that both income and expenses include all transactions that were received or paid in the reporting period. Such evidence may include the organisation's internal processes and analysis of the organisation's transaction patterns.
- Gathering evidence that the presentation of the organisation's assets and liabilities is reasonable and that the stated figures and other information given is a fair representation. The accounting standard applicable for this organisation makes concessions for the practicability of collecting information. Significant items such as fixed assets, stock on hand or donated assets may not be represented in dollar terms for this organisation.
- Verifying compliance with accounting standard PBE SFR-C (NFP), which is mandatory for this entity.
- Examining the assumption that the organisation remains in operation for at least 12 months after the end of this reporting year.
- Gathering evidence about activities or changes to the organisation that may impact a reader's opinion about their future financial activities and that would be reportable in the Notes, such as legal commitments, events that have disrupted the entity after Balance Date, or Related Party transactions.

Community Capacity Accounting has compiled the financial statements for this organisation. Threats to auditor independence have been addressed predominantly through internal separation of duties in accordance with PES 1.

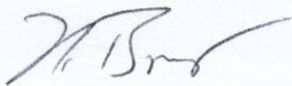
I have received sufficient and appropriate evidence to form an audit opinion. Other than in my capacity as auditor I have no relationship with or financial interest in the Trust.

Responsibilities

It is the responsibility of the organisation's Managing Committee to ensure that financial statements are prepared, that give a true and fair view in accordance with the legal requirements. Ensuring that appropriate processes and procedures are in place to prevent misstatements from occurring through error or fraud are also their responsibility.

My responsibility as an auditor is to seek credible evidence with regards to the numbers and related information contained in the financial statements, and to provide an opinion about the results of my audit. Professional ethics require me to approach an audit with a sceptical mind.

My audit was completed on 12 January 2022 and my opinion is expressed as at that date.



Harald Breiding-Buss, MSc, NZDipBus
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