

Social Service Providers Te Pai Ora o Aotearoa
Performance Report
For The Year Ended 30 June 2024

Contents

Social Service Providers Te Pai Ora o Aotearoa For The Year Ended 30 June 2024

	Page
Entity Information	3-4
Approval of Financial Reports	5
Statement of Service Performance	6-7
Statement of Financial Performance	8
Statement of Financial Position	9
Statement of Cash Flows	10
Statement of Accounting Policies	11
Notes to the Performance Report	12-17
Independent Auditor's Report	18

Entity Information

Social Service Providers Te Pai Ora o Aotearoa For The Year Ended 30 June 2024

Legal Name of Entity

Social Service Providers Aotearoa Children, Family Community Incorporated (“SSPA”).

Entity Type and Legal Basis

Social Service Providers Aotearoa Children, Family Community Incorporated is a Registered Charity under the Charities Act 2005.

Registration Number

Incorporated Societies: 1210550
Charities: CC42895

Entity's Purpose or Mission

As a membership-based organisation of community-based social services, Te Pai Ora SSPA's purpose is to represent its members nationally by championing them, the issues that matter to them and the people they work alongside at the local, regional and national levels, and our collective sector.

Te Pai Ora SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. Te Pai Ora SSPA works to strengthen Aotearoa New Zealand's social sector through advocacy and engagement, learning and development, relationship building and sector leadership.

Entity Structure

Te Pai Ora SSPA is a not-for-profit membership-based organisation with full, affiliate members and student members. Full members are community-based social service providers that have a contract with a government agency to deliver social services for children, rangatahi, whānau and communities. Affiliate members are organisations or individuals that deliver social services for children, rangatahi, whānau and communities or otherwise work in areas aligned to Te Pai Ora SSPA's purposes. Student members are those who are undertaking tertiary study in a relevant area. Membership is voluntary and members pay an annual fee.

With a membership of some 230+ social service providers nationwide, Te Pai Ora SSPA represents an approximate collective capacity of more than 6,500 staff and 5,000 volunteers providing essential services for children, rangatahi, whānau and communities throughout Aotearoa.

Te Pai Ora SSPA is governed by a National Executive of up to nine members plus the Chief Executive. Six members are elected by full Te Pai Ora SSPA members, being three tangata whenua and three tauiwi. Up to three other members may be appointed by the National Executive. The Chief Executive is an ex officio non-voting member of the National Executive.

There are four paid staff including the Chief Executive in the organisation's office in Wellington. The Chief Executive is appointed by and accountable to the National Executive.

Entity Information

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Main Sources of Entity's Cash and Resources

Te Pai Ora SSPA has three main sources of funding:

- Contracts with government agencies
- Membership fees
- Income from business activities relating to its charitable purpose.

Main Methods Used by Entity to Raise Funds

Te Pai Ora SSPA has a multi-year integrated contract with Oranga Tamariki (Ministry for Children) and the Ministry of Social Development. It receives subscriptions from members and income from business activities related to its charitable purpose such as workshops, conferences and resources.

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation is not reliant on volunteers but has occasional volunteers in its national office. The organisation is not reliant on donated goods or services.

Physical Address

Te Pai Ora SSPA National Office, 192 Tinakori Rd, Thorndon, Wellington, 6011

Postal Address

Te Pai Ora SSPA National Office, PO Box 12-114, Thorndon, Wellington, 6144

Approval of Financial Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2024

The National Executive is pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc. for the year ended 30 June 2024.

APPROVED



Tuhi Leef
Treasurer

Date: 15 October 2024



Zoe Witika-Hawke
Co- Chair

Date: 15 October 2024



Victoria Newcombe
Co-Chair

Date: 15 October 2024

Statement of Service Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Strategic Outcomes

Te Pai Ora SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. Te Pai Ora SSPA's mission is to strengthen Aotearoa's social sector through advocacy and engagement, learning and development, relationship building and sector leadership. As a membership-based social sector peak-body, our mahi is focused on building and supporting the capability and sustainability of Aotearoa New Zealand's community-based social service providers, so they can deliver on the aspirations and improved outcomes of children, rangatahi, families and whānau, working in their local communities. Drawing on the collective maatauranga and experience of our membership, Te Pai Ora SSPA advocates at the systems-level for positive change in the lives of children, rangatahi and whānau. Te Pai Ora SSPA's work in the 2023/24 financial year focused on four key areas: Sector leadership, Member manaaki & growth, System-level policy & advocacy, and Capability building across the sector.

Approach Key Activities & Results

Sector leadership, including relationship weaving	
Whakamanawa – The National Social Services Conference	Organising Whakamanawa 2024 to be held 16-17 September at Te Pae in Otautahi. We have had strong interest from the sector, record-numbers of Eols for workshops, most exhibitor spaces are filled and we have had high level of sponsorship.
<i>Number of participants:</i>	<i>Registrations at 30 June 24: 108 (Last Year: 286)</i>
Deliver Kia Mauri Ora: Social Service Excellence in Aotearoa	One issue of Kia Mauri Ora: Social Service Excellence in Aotearoa published in August 2023 and one completed for publication in early FY 2024/25. This highlights practice examples & key developments from across social services & the social sector. Published Whakamanawa 2023 Sector Conversation.
Election and Political interface	Te Pai Ora SSPA has completed mahi as part of its sector leadership role: <ul style="list-style-type: none"> - Briefing to Incoming Ministers - Budget 2024 advice and media, including a real-time round-up of Budget announcements of relevance to the social sector - Summary for sector of pre-election party manifesto items relating to children and whānau and social services - Kaimahi Hauora campaign extended through Stand Up for Social Service Kaimahi advocacy to politicians to invest in support for kaimahi hauora.
Leadership	Pay Equity Social Worker Settlement and Extension – lead role for sector and employers. We provided support to over 50 organisations in the sector for the funding process, a hui with Oranga Tamariki with 89 organisations registered, and on-going work with employers and government departments Social Sector Commissioning Te Pai Ora SSPA is a member of the SSC Board CSSITO Te Pai Ora SSPA is a shareholder for the social sector on CSSITO Co-governance model – we have continued to embed Te Pai Ora SSPA co-governance model with equal, sustained membership of tangata whenua and tangata tiriti membership.
Member manaaki & growth	
Grow & maintain diverse & inclusive membership	A diverse & growing membership has been maintained and continues evolving, comprised of Iwi & kaupapa Māori providers, Pasifika providers, wider community-based providers, & a range of geographic localities (rural, urban; local, regional, national). New members joining during this year are diverse.
<i>New members joined:</i>	<i>21 (Last Year: 24)</i>

Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Approach	Key Activities & Results
Member manaaki & growth (Continued)	
Te Pai Ora SSPA regional networks	<p>Te Pai Ora SSPA has two active & engaged regional networks (Manawatū region & Waitaha region) we have initiated informal networks in Ōtepoti and across a number of practice, policies & systems issues. These networks provide collective & collaborative opportunities to work together in communities alongside children & whānau and provide a mechanism for regional & national connections on practice, policies & systems.</p> <p>Oranga Tamariki funding and contracting – to constructively engage on OT 2023/24/25 contracting processes we held an engagement with OT leadership and over 150 member registrations, gathered a member survey with 83 responses, and a member hui with over 166 registrations to discuss next steps and inform members about what was unfolding.</p>
Provide relevant & timely information for members on key sector kaupapa	<p>Weekly e-pānui Te Whakahou The Update providing curated social sector information in real-time. This is sent to over 770 recipients with a 64.2% open rate (compared to the average for non-profits is 44%).</p> <p>Full refresh to the Te Pai Ora SSPA website undertaken to better meet members' & sector's information & engagement needs, & grow membership, went live in August 2024.</p>
Communicating on issues of national importance to the social sector	<p>Digital communications – we have continued to build our Facebook presence, with 1,300 followers and our LinkedIn presence which is now at 400 followers. Media engagement – we have raised and commented in issues in the media –</p> <ul style="list-style-type: none"> - Budget 2024/25 media release - The Spinoff – roundtable following the Budget 2024/25 - Radio Waatea – radio interview following the Budget - Breakfast TV – interview on concern about cuts to service for children and whānau, Wednesday 26 June 2024 - The Post – article 'Care Providers in dark as Oranga Tamariki drags heels' - Otago Daily Times – article 'Fears cuts threaten child safety'.
System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes	
Submissions to government agency & entity consultation processes	<p>Advice and written submissions on - Royal Commission of Inquiry into Covid19 Lessons, Ensuring Strong and Effective Safety Nets review recommendations for mandatory reporting, Social Worker Registration Board proposed changes to fees and disciplinary levy, Archives NZ & Crown Response Unit care records. Advice on Ombudsman complaints process under the new oversight legislation, refresh of the Child, Youth and Wellbeing strategy, development on second Te Aorerekura Action Plan.</p>
Te Pai Ora SSPA member consultations	<p>Te Pai Ora SSPA facilitated engagement into government policy proposals -</p> <ul style="list-style-type: none"> - Care records & the Crown Response Unit to the RCoI: 25 organisations - MASSIS (including SWISS) review: 10 organisations - Social Worker Registration Board changes to fees & levy: 13 organisations - Pay Equity Social Worker extension implementation: 89 organisations - Oranga Tamariki funding and contracting: over 150 organisations.
Capability-building across the sector	
<p>Te Pai Ora SSPA provides tailored learning and development that is designed for the social service sector. We have provided a range of programs this year, a mix of established and new offers, which include content rich in Te Tiriti themes and a focus on Tamariki and whānau diverse content these are</p> <ul style="list-style-type: none"> - Enhancing Leadership - Being Trauma Informed in Practice - Cyber Security Essentials - Kai & Kōrero <p>Presentation at international 2023 Kempe Conference on the development of the Kaimahi Hauora programme.</p>	
Deliver Learning & Development Programmes & Training	
<i>Number of Programmes</i>	12 (Last Year: 8)
<i>Number of Participants</i>	415 registrants (Last Year: 329)
<i>Number of Organisations</i>	190 (Last Year: 109)

Statement of Financial Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Account	Notes	2024	2023
Revenue			
Fees, subscriptions and other revenue from members	1	28,778	22,265
Revenue from providing goods or services	1	490,577	770,385
Interest, dividends and other investment revenue	1	63,773	22,451
Total Revenue		583,128	815,101
Expenses			
Volunteer and employee related costs	2	379,590	339,057
Costs related to providing goods or services	2	117,818	268,497
Other expenses	2	22,281	8,106
Total Expenses		519,689	615,660
Surplus/(Deficit) for the Year (before Reserve Transfers)		63,439	199,442

Statement of Financial Position

Social Service Providers Te Pai Ora o Aotearoa
As at 30 June 2024

Account	Notes	2024	2023
Assets			
Current Assets			
Bank accounts and cash	3	109,207	548,668
Short term deposits	3	1,034,589	530,000
Debtors and prepayments	3	105,547	66,318
Total Current Assets		1,249,343	1,144,986
Non-Current Assets			
Property, Plant and Equipment	5	4,939	740
Intangible Assets	5	23,147	-
Shares		1	-
Work in Progress - Intangible Assets		-	30,458
Total Non-Current Assets		28,087	31,198
Total Assets		1,277,430	1,176,184
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	22,324	23,194
Employee costs payable	4	13,034	25,244
Other current liabilities	4	56,612	5,725
Total Current Liabilities		91,970	54,163
Total Liabilities		91,970	54,163
Total Assets less Total Liabilities (Net Assets)		1,185,460	1,122,021
Accumulated Funds			
Accumulated Funds	6	1,061,380	969,276
Specific Project Reserves	6	124,080	152,745
Total Accumulated Funds		1,185,460	1,122,021

This statement should be read in conjunction with notes to the financial statements



Statement of Cash Flows

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Account	2024	2023
Cash Flows from Operating Activities		
Cash received from		
Fees, subscriptions and other receipts from members	28,854	22,113
Receipts from providing goods or services	576,316	706,686
Interest, dividends and other investment receipts	56,226	17,257
Cash receipts from other operating activities		-
Cash applied to		
Payments to suppliers and employees	(577,294)	(628,164)
Cash was received from / applied to:		
Cash Flows from Other Operating Activities		
GST	(6,876)	(25,940)
Net Cash Flows from Operating Activities	77,226	91,952
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of investments	-	-
Cash was applied to:		
Payments to purchase investments	(504,589)	-
Payments to acquire intangible assets	-	(30,458)
Payments to acquire assets	(12,098)	-
Total Cash Flows from Investing and Financing Activities	(516,687)	(30,458)
Net Increase/ (Decrease) in Cash	(439,461)	61,494
Cash Balances		
Cash and cash equivalents at beginning of period	548,668	487,174
Cash and cash equivalents at end of period	109,207	548,668
Bank Accounts and Cash	109,207	548,668

Statement of Accounting Policies

Social Service Providers Te Pai Ora o Aotearoa For The Year Ended 30 June 2024

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 \$5,000,000. 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 GST except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Te Pai Ora SSPA 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 3 months or less.

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.

Revenue Recognition

Income from contracts with Oranga Tamariki (Ministry for Children), the Ministry of Social Development and project funders is taken to the Statement of Financial Performance when the costs for which the income has been provided have been incurred, and the requirements under the agreements with the purchaser of services have been met. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Presentation Currency

The financial statements have been prepared in New Zealand dollars. All numbers are rounded to the nearest dollar, unless otherwise stated.

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Property, plant, equipment and intangible assets

The entity has the following classes of property, plant and equipment - furniture & fittings and computer equipment. These are initially recorded at cost. Depreciation is deducted on all tangible and intangible assets in accordance with rates set out in the Income Tax Act 2007 as follows:

Property, plant and equipment	50% DV
Property, plant and equipment	40% SL
Intangible Assets - Website	40% SL

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Account	2024	2023
Note 1. Analysis of Revenue		
<u>Fees, subscriptions and other revenue from members</u>		
Membership Fees	28,778	22,265
Total Fees, subscriptions and other revenue from members	28,778	22,265
<u>Revenue from providing goods or services</u>		
Best Practice Fees	12,251	23,659
Conference Contract from Government	-	40,000
Conference Revenue & Sponsorship	-	134,520
Government Contracts	464,654	464,654
Journal Revenue	5,672	8,412
Project Income	8,000	99,140
Total Revenue from providing goods or services	490,577	770,385
<u>Interest, dividends and other investment revenue</u>		
Interest Income	63,773	22,451
Total Interest, dividends and other investment revenue	63,773	22,451

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2024

Account	2024	2023
---------	------	------

Note 2. Analysis of Expenses

Volunteer and employee related costs

ACC Levy	602	565
Employee Expenses	3,063	1,681
KiwiSaver Employer Contributions	8,932	8,731
Professional Development	4,597	390
Recruitment costs	22,733	-
Te Pai Ora SSPA Contractors	17,153	5,626
Wages & Salaries	322,510	322,064

Total Volunteer and employee related costs	379,590	339,057
---	----------------	----------------

Costs related to providing goods or services

Annual Conference	-	135,079
General Expenses	189	51
Governance Costs	19,785	20,572
Insurance	1,370	1,304
Marketing / Publications other	1,203	6,618
Office Equipment Expense	1,060	760
Office Expenses	3,976	3,849
Postage & Courier	1,169	3,316
Professional Services	2,150	9,575
Project Related Expenses	36,142	48,274
Publications - Magazine	7,236	7,951
Member Learning and Development	6,755	10,082
Meeting Expenses	5,725	3,757
Rent	12,035	11,268
Subscriptions	4,102	3,426
Support Services	1,590	293
Travel and Accommodation - Te Pai Ora SSPA staff	9,302	2,040
Website	4,029	282

Total Costs related to providing goods or services	117,818	268,497
---	----------------	----------------

Other expenses

Audit Fees	6,902	6,368
Bank Fees & Interest expense	169	494
Depreciation	15,138	992
Gain/(Loss) on disposal of fixed assets	72	252

Total Other expenses	22,281	8,106
-----------------------------	---------------	--------------



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2024

Account	2024	2023
Note 3. Analysis of Assets		
Bank accounts and cash		
ASB - Everyday Account	7,269	231,778
ASB - Saving Account	101,938	316,890
Total Bank accounts and cash	109,207	548,668
Short Term Deposits		
ASB Term Deposit 74	140,000	140,000
ASB Term Deposit 79	80,000	80,000
ASB Term Deposit 80	190,000	190,000
ASB Term Deposit 81	120,000	120,000
ASB Term Deposit 84	104,589	-
ASB Term Deposit 85	100,000	-
ASB Term Deposit 87	100,000	-
ASB Term Deposit 88	100,000	-
ASB Term Deposit 89	100,000	-
Total Short Term Deposits	1,034,589	530,000
Total Bank and Term Deposits	1,143,796	1,078,668
Debtors and prepayments		
Accounts Receivable	24,610	57,468
Prepayments	61,984	1,189
Interest Accrued	15,208	7,661
GST Receivable	3,745	-
Total Debtors and prepayments	105,547	66,318
Note 4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	15,574	14,311
Accruals	6,750	5,750
GST Payable	-	3,133
Total Creditors and accrued expenses	22,324	23,194
Employee costs payable		
Provision for leave	13,034	25,244
Total Employee costs payable	13,034	25,244
Other current liabilities		
Te Pai Ora SSPA Visa	3,512	5,582
Membership Income received in Advance	-	143
Conference Income received in Advance	53,100	-
Total Other current liabilities	56,612	5,725



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Account	2024	2023
---------	------	------

Note 5. Non Current Assets

Other Fixed Assets		
Fixed assets	4,939	740
Total Other Fixed Assets	4,939	740
Total Property, Plant and Equipment	4,939	740
Total Intangible Assets	23,147	-

2024	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	10,945	669	6,006		1,736	4,939
Intangible assets - Website	36,550	71	36,550	72	13,402	23,147
Total Fixed & Intangible Assets	47,495	740	42,556	72	15,138	28,086

2023	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	13,330	1,841	-	252	920	669
Intangible assets - Website	4,802	143	-	-	72	71
Total Fixed Assets	18,132	1,984	-	252	992	740

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

Note 6. Accumulated Funds

2024

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	969,276	152,745	1,122,021
Accumulated surpluses or (deficits)	92,104	(28,665)	63,439
Total Accumulated Funds	1,061,380	124,080	1,185,460

2023

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	789,339	133,240	922,579
Accumulated surpluses or (deficits)	179,937	19,505	199,442
Total Accumulated Funds	969,276	152,745	1,122,021

Reserves

Account	2024	2023
---------	------	------

Pay Equity Reserve

This reserve has been set up to reflect funding received for the Pay Equity work Te Pai Ora SSPA is doing on behalf of other organisations.

Opening Balance	152,745	133,240
Plus Grants Given	2,000	65,000
Less Expenditure	(36,665)	(45,495)
Closing Balance	118,080	152,745

OT Contracting Reserve

This reserve has been set up in June 2024, to reflect funding received from other organisations for the work Te Pai Ora SSPA will be doing relating to legal advice and communications on contracting and funding.

Opening Balance	-	-
Plus Grants Given	6,000	-
Less Expenditure	-	-
Closing Balance	6,000	-
Total Reserve Balances	124,080	152,745



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2024

7. Commitments

Te Pai Ora SSPA has signed contracts with Te Pae - The Christchurch Convention Centre for the National Social Services Conference scheduled for 16 to 17 September 2024. The estimated booking cost not yet paid is \$37,552 (Last year \$82,330).

8. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2024. (Last year - nil).

9. Related Parties

Related party transactions this year were with the retired Te Pai Ora SSPA National Manager, who continued to provide services for the Pay Equity Project as an independent contractor \$25,560 (Last year \$27,220).

10. Going Concern

The considered view of the Social Service Providers Te Pai Ora o Aotearoa National Executive is that they have a reasonable expectation that Social Service Providers Te Pai Ora o Aotearoa have adequate resources to continue operations for the foreseeable future. For this reason Te Pai Ora SSPA continues to adopt the going concern assumption in preparing the financial report for the accounting period 30 June 2024.

11. 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).

12. Credit Card

Social Service Providers Te Pai Ora o Aotearoa has a total VISA credit card facility of \$18,000, of which \$3,512 was utilised at year end.

Independent auditor's report

To the Members of Social Service Providers Aotearoa

Opinion

We have audited the accompanying performance report of Social Service Providers Aotearoa on pages 3 to 4 and 6 to 17, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2024, the statement of financial position as at 30 June 2024, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year then ended
 - the service performance for the year then ended, and
 - the financial position of Social Service Providers Aotearoa as at 30 June 2024, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Social Service Providers Aotearoa 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 we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than our capacity as auditor we have no relationship with, or interests in, Social Service Providers Aotearoa.

National Executive's responsibilities for the performance report

The National Executive are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance
- b) the preparation and fair presentation of the performance report on behalf of Social Service Providers Aotearoa which comprises:

- the entity information
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the National Executive determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the National Executive are responsible on behalf of Social Service Providers Aotearoa's for assessing Social Service Providers Aotearoa's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive either intend to liquidate Social Service Providers Aotearoa or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Social Service Providers Aotearoa's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the National Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Social Service Providers Aotearoa's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Social Service Providers Aotearoa to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

This report is made solely to the members of Social Service Providers Aotearoa. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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 members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
23 October 2024