

Annual Performance Report

New Zealand Nutrition Foundation
For the year ended 31 March 2023

Prepared by My Green Bookkeeper

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Entity Information

New Zealand Nutrition Foundation For the year ended 31 March 2023

Legal Name of Entity

New Zealand Nutrition Foundation

Entity Type and Legal Basis

Incorporated Society, Charitable Trust and Charity registered under the Charities Act 2005.

Registration Number

CC32260

Entity's Purpose or Mission

To create confidence, skills and knowledge with food for healthier communities in Aotearoa.

Entity Structure

Governance structure:

The New Zealand Nutrition Foundation is a member organisation, with individual and corporate members.

- The Foundation is governed by a Board which consists of not less than 5 nor more than 9 Trustees.
- The Board's role is to perform the duties of strategic planning and oversight.

Operational structure:

- In 2022-2023 there were three part-time staff members (Chief Executive, Nutritionist, and Grants Advisor).
- There was also a contract project manager/nutritionist and a contract dietitian.
- Contract facilitators have been used for delivering programmes across Aotearoa.
- Volunteers, including students, also support us with our various activities throughout the year.

Main Sources of Entity's Cash and Resources

The Foundation's main source of funding is from membership, contracts for service and grants.

Entity's Reliance on Volunteers and Donated Goods or Services

- Volunteer (usually university students) activities include research, food and nutrition writing and support of nutrition teaching and cooking programmes.
- Goods (food products and resources) are donated by our partners for the JUST COOK program, which enables us to support programmes across the country.

Physical Address

Fort Takapuna, Barracks A13, 170 Vauxhall Road, Narrow Neck 0624.

Postal Address

PO Box 331 366, Takapuna, North Shore, Auckland, New Zealand, 0740

Phone

09 489 3417

Entity Information

Email/Website/Facebook

Email: admin@nutritionfoundation.org.nz

Website: <https://www.nutritionfoundation.org.nz>

Facebook: <https://www.facebook.com/NZNutritionFoundation>



Approval of Financial Report

New Zealand Nutrition Foundation For the year ended 31 March 2023

The Board of New Zealand Nutrition Foundation are pleased to present the approved financial report including the historical financial statements of New Zealand Nutrition Foundation for year ended 31 March 2023.

APPROVED



Tania Watson

Chair

Date: 1 August 2023

APPROVED



Justin Alblas

Treasurer

Date: 1 August 2023

Statement of Service Performance

New Zealand Nutrition Foundation For the year ended 31 March 2023

Description and Quantification of the Entity's Outputs

The following outputs are recorded:

	Year ending 31st March 2023	Year ending 31st March 2022
Information, Advocacy and Awareness :		
Number of newsletters and fortnightly updates, healthy ageing bulletins distributed	2 newsletters 23 fortnightly updates 4 healthy ageing bulletins	4 newsletters 23 fortnightly updates 4 healthy ageing bulletins
Quarterly newsletter subscribers	735	720
Fortnightly update subscribers	682	616
Healthy Ageing Bulletin subscribers	663	641
Total visits to nutritionfoundation.org.nz website	211,461	235,211
Total page views on the nutritionfoundation.org.nz website	388,880	403,616
Community Support:		
Just Cook Healthy Ageing:		
Number of Healthy Ageing courses completed	9	9
Total hours of facilitation and teaching for the Healthy Ageing courses	108	108
Healthy Ageing participant numbers	89	96
Healthy Ageing programme reach ¹	356	384
Just Cook Tika Tunu:		
Number of Tika Tunu courses completed	5	7
Total hours of facilitation and teaching for Tika Tunu courses	77	84
Tika Tunu participant numbers	55	77
Tika Tunu programme reach ²	275	385

Community Reach



¹ Healthy Ageing programme reach:

4 People are impacted for every course attendee.

² Tika Tunu programme reach:

5 people are impacted in the community for every course attendee.

Additional Information

Here is some of the feedback we receive:

"I will definitely be making these at home, my tamariki will love it, and they will eat the veggies as you don't even know they are in there!"

"I am so proud of myself, this is amazing!"

"I have really appreciated the cooking class. I had lost interest in cooking meals and this has given me a boost."

"I learnt how easy it is to cook healthy affordable food."



Statement of Financial Performance

New Zealand Nutrition Foundation For the year ended 31 March 2023

	NOTES	2023	2022
Revenue			
Revenue from providing goods or services	1	217,013	234,366
Interest, dividends and other investment revenue	1	3,477	2,011
Other revenue	1	-	3,198
Total Revenue		220,490	239,575
Expenses			
Volunteer and employee related costs	2	196,030	166,244
Costs related to providing goods or service	2	51,915	59,465
Other expenses	2	7,219	9,933
Total Expenses		255,163	235,641
Surplus/(Deficit) for the Year		(34,673)	3,934

This statement should be read in conjunction with the Performance Report.



Statement of Financial Position

New Zealand Nutrition Foundation

As at 31 March 2023

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	111,824	119,974
Debtors and prepayments	3	542	2,432
Total Current Assets		112,366	122,405
Non-Current Assets			
Investments	3	28,678	29,143
Property, Plant and Equipment	5	3,578	6,161
Total Non-Current Assets		32,256	35,304
Total Assets		144,622	157,709
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	81,104	60,792
Other current liabilities	4	9,297	8,023
Total Current Liabilities		90,401	68,815
Total Liabilities		90,401	68,815
Total Assets less Total Liabilities (Net Assets)		54,221	88,894
Accumulated Funds			
Capital contributed by owners or members	6	656	656
Accumulated surpluses or (deficits)	6	(218,933)	(184,260)
Reserves	6	272,498	272,498
Total Accumulated Funds		54,221	88,894

Statement of Cash Flows

New Zealand Nutrition Foundation For the year ended 31 March 2023

	2023	2022
Cash Flows from Operating Activities		
Receipts from providing goods or services	232,283	214,139
Interest, dividends and other investment receipts	3,477	2,016
Cash receipts from other operating activities	5,750	6,548
GST	(3,712)	(10,017)
Payments to suppliers and employees	(246,682)	(244,513)
Total Cash Flows from Operating Activities	(8,884)	(31,828)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	-	(5,162)
Receipts from sale of investments	465	-
Receipts from Other Finance Activities	269	-
Total Cash Flows from Investing and Financing Activities	734	(5,162)
Net Increase/ (Decrease) in Cash	(8,150)	(36,989)
Cash Balances		
Cash and cash equivalents at beginning of period	119,974	156,963
Cash and cash equivalents at end of period	111,824	119,974
Net change in cash for period	(8,150)	(36,989)

This statement should be read in conjunction with the Performance Report.



Statement of Accounting Policies

New Zealand Nutrition Foundation For the year ended 31 March 2023

Reporting Entity and Basis of Preparation

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

Goods and Services Tax (GST)

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

Income Tax

New Zealand Nutrition Foundation 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.

Changes in Accounting Policies

There has been one change in accounting policy regarding salaries - previously captured on cash basis, now accrued into the month the salaries were earned. Otherwise, policies have been applied on a consistent basis with those of the previous reporting period.

Reporting Period

The financial statements have been prepared for the 12 month period from 1 April 2022 to 31 March 2023.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates and Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised and in any future periods affected.

Useful lives of Property, Plant and Equipment

New Zealand Nutrition Foundation reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. New Zealand Nutrition Foundation believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 4.

Revenue Recognition

Grant Revenue

Grants are recorded as revenue when New Zealand Nutrition Foundation has the right to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amounts of cash and cash equivalents represent fair value.

Accounts Receivable

Accounts Receivable represents items that New Zealand Nutrition Foundation has issued invoices for or accrued for but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount New Zealand Nutrition Foundation realistically expects to receive. A receivable is considered uncollectable where there is objective evidence New Zealand Nutrition Foundation will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs New Zealand Nutrition Foundation may incur or sale or other disposal.

Accounts Payable

Accounts Payable represents liabilities for goods and services provided to New Zealand Nutrition Foundation prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.



Employee Entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Revenue in Advance

Revenue received in advance relates to fees received from grants where there are unfulfilled obligations for New Zealand Nutrition Foundation to provide services in the future. These are recorded as revenue as the obligations are fulfilled and the grant earned.

Financial Assets and Liabilities

New Zealand Nutrition Foundation's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

New Zealand Nutrition Foundation's financial liabilities comprise accounts payable and borrowings. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

Notes to the Performance Report

New Zealand Nutrition Foundation For the year ended 31 March 2023

	2023	2022
1. Analysis of Revenue		
Revenue from providing goods or services		
Income		
Consultancy	500	400
Contract Services	18,193	47,890
Donations Received	11,104	835
Grants - Operational	60,437	-
Grants - Programme	22,146	51,707
Sponsorship	14,633	33,043
Sponsorship - Members	-	5,000
Subscriptions - Corporate	90,000	94,500
Subscriptions - Individual Members	-	991
Total Revenue from providing goods or services	217,013	234,366
Interest, dividends and other investment revenue		
Interest		
Dividends Received	2,174	1,899
Interest Received	1,303	112
Total Interest, dividends and other investment revenue	3,477	2,011
Other revenue		
Sundry Income		
MSD Wage Subsidy Scheme - Covid 19	-	2,400
Other Income	-	798
Total Other revenue	-	3,198

	2023	2022
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2. Analysis of Expenses

Volunteer and employee related costs		
Contract Work - Programme Facilitators	23,998	31,404
Contract Work - Programme Manager	22,522	18,439
Travel - National	739	1,013
MSD Wage Subsidy Payments	-	2,400
Wages & Salaries	148,770	112,988
Total Volunteer and employee related costs	196,030	166,244



	2023	2022
Costs related to providing goods or services		
ACC Levies	351	265
Accountancy Fees	4,875	3,766
Advertising & Marketing	948	1,215
AGM Expenses	421	-
Bank Fees & Charges	710	779
Computer Expenses	4,652	2,114
Contract Work - IT/Website	-	6,430
Contract Work - Secretarial Services/Other	18,952	29,638
Education Resources	46	-
Freight & Courier	239	-
General Expenses	6,889	320
Home Office Expenses	-	800
Insurance	3,609	3,482
Low Cost Assets (<\$500)	394	-
Opex Charges	450	-
Postage, Printing & Stationery	2,037	2,883
Repairs and Maintenance	-	283
Staff Expenses	891	-
Staff Training	-	43
Subscriptions & Licences	2,359	1,406
Supplies	-	580
Telephone, Tolls & Internet	1,759	1,655
Venue hire	1,115	1,829
Website Expenses	1,218	1,977
Total Costs related to providing goods or services	51,915	59,465
Other expenses		
Audit Fees	4,109	3,914
Depreciation	3,110	1,019
Doubtful Debts	-	5,000
Total Other expenses	7,219	9,933



	2023	2022
3. Analysis of Assets		
Bank accounts and cash		
ANZ Bank 00 Account	78,501	86,294
ANZ Bank 25 Account	34,056	34,002
ANZ Bank Visa Credit Card	-	(1,572)
Petty cash	-	1,250
Stripe NZD	29	-
NZNF Visa CEO	(763)	-
Total Bank accounts and cash	111,824	119,974
Debtors and prepayments		
Accounts Receivable	-	5,750
Provision for Doubtful Debts	-	(5,750)
Sundry Debtors	542	2,432
Total Debtors and prepayments	542	2,432
Investments		
Kiwi Property Group	11,418	11,883
Westpac Investments	17,260	17,260
Total Investments	28,678	29,143
	2023	2022
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	20,741	4,958
GST	1,968	(1,260)
Income Received in Advance	42,352	41,420
PAYE Payable	3,000	2,630
Sundry creditors and accruals	13,043	13,043
Total Creditors and accrued expenses	81,104	60,792
Other current liabilities		
Holiday Pay Accrued	9,297	8,024
Total Other current liabilities	9,297	8,024
Total Analysis of Liabilities	90,401	68,815

	2023	2022
5. Fixed Assets		
Website		
Website	19,920	14,230
Less Accumulated Depreciation on Website	(16,585)	(13,724)
Capital - Work In Progress	-	5,162
Total Website	3,335	5,668
Furniture and Fittings		
Office Furniture & Equipment	21,075	21,075
Less Accumulated Depreciation on Office Furniture & Equipment	(20,831)	(20,582)
Total Furniture and Fittings	243	493
Total Fixed Assets	3,578	6,161
	2023	2022

6. Accumulated Funds**Accumulated Funds****Capital contributed by owners or members**

Excluded Dividends	656	656
Total Capital contributed by owners or members	656	656

Accumulated surpluses or (deficits)

Retained Earnings	(241,762)	(245,695)
Transfer from Salary Endowment Fund	57,502	57,502
Current Year Earnings	(34,673)	3,934
Total Accumulated surpluses or (deficits)	(218,933)	(184,260)

Reserves

Salary Endowment Fund	272,498	272,498
Total Reserves	272,498	272,498

Total Accumulated Funds	54,221	88,894
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7. Commitments

This year: NIL.

2022: (New Zealand Nutrition Foundation has embarked on a Website Development Project from November 2021 and as at 31 March 2022, an amount of \$5,162 has been spent. This amount is reflected in Fixed Assets (Note 5 above) The Project was completed in April 2022. Total project cost \$5,690.



8. Goods or Services Provided to the Entity in Kind

	2023	2022
Products (Food & Resources e.g.recipes) to the estimated value	8000	7500
Premises where the Foundation operates are provided at Fort Takapuna by Auckland Council for \$1 p/a	1	1

9. Related Parties

Logan Granger, Treasurer, regularly provided time and skills to the oversight and operation of the Foundation at no charge.

Logan Is one of the Directors at Johnston Associates, whose firm provided accounting services at a reduced rate to the value of \$1,659 from April to September in 2022. (2021-22:\$11,941)

Vikki Lee Goode, PR Director, regularly provided time and skills to the oversight and operation of the Foundation at no charge, from April 22 to September 22.

Tania Watson, Chairman, regularly provides time and skills to the oversight and operation of the Foundation at no charge.

All Board members regularly provide time and skills to the oversight and operation of the Foundation at no charge.

10. Significant Event during the year

Covid 19 recovery and weather events have impacted on the timing of programmes and the readiness of people to engage in community based activities.

Other than this, there have been no events subsequent to the balance date which would have a material effect on the financial statements.

11. Other

New Zealand Nutrition has \$13,043 in Bank Accounts & Cash Balance (Note 3 above) which is being held on behalf of the Pacific Islands Food and Nutrition Action Group - PIFNAG, who work closely with NZNF to improve the health and wellbeing of the Pacific Peoples living in New Zealand. These funds were given to NZNF and PIFNAG by Activity and Nutrition New Zealand when they closed down in 2021. PIFNAG and NZNF have not identified programmes that can be held to utilise these funds, and thus NZNF retains the funds on their behalf. A corresponding liability is recorded in Sundry Creditors and accruals (Note 4 above) in this Performance Report.)

12. Events After the Balance Date

There were no significant events after balance date that would have a material effect on this Performance Report. 2022 (NIL)

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future. The Covid 19 recovery and weather events have impacted on the timing and delivery of NZNF programmes. Funders are cognisant of this and we have sufficient grant funding and contracts for service to continue programme provision.



14. Grants Register

We gratefully acknowledge the following trusts and foundations for their contributions:

Funds received from	2022-2023	2021-2022
Bay Trust		\$7,500
Blue Sky Community Trust Ltd		\$1,000
COGS Mataatua	\$2,566	\$2,000
COGS Rodney/North Shore		\$2,000
COGS Rotorua		\$2,000
Dragon Community Trust Ltd	\$1,400	
Foundation North	\$25,000	
Lion Foundation	\$5,000	
Lottery Grant Board	\$25,000	
Milestone Foundation	\$5,000	
North & South Trust Ltd	\$5,000	
Pub Charity Ltd	\$2,473	
Rata Foundation		\$6,360
Rotorua Trust	\$8,000	
Rotorua Lakes Council	\$2,000	\$2,000
Tui Flower Foundation - proudly managed by Perpetual Guardian.	\$9,000	

Independent auditor's report

To the Board of New Zealand Nutrition Foundation

Opinion

We have audited the accompanying performance report of New Zealand Nutrition Foundation (the Foundation) on pages 3 to 19, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and notes to the performance report.

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 New Zealand Nutrition Foundation as at 31 March 2023, 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 International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). 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 the Foundation in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standard) (New Zealand) as 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 the Foundation.

Boards responsibilities for the performance report

The board is 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 the Foundation 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 board 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 board is responsible on behalf of the Foundation for assessing the Foundation'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 board either intend to liquidate the Foundation 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 ISAE (NZ) 3000 (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 ISAE (NZ) 3000 (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 the Foundation'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 board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation'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 the Foundation 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 board 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.

Who we report to

This report is made solely to the board of the Foundation. 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 Auckland Audit | Qualified Auditors, Auckland, New Zealand
3 August 2023