

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)

Performance Reports for the Year Ended 31 March 2021

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Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Entity Information
As at 31st March 2021

LEGAL NAME OF ENTITY

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective Incorporated

TYPE OF ENTITY AND LEGAL BASIS

Incorporated Society registered under the Incorporated Societies Act 1908.

Registered under the Charities Act 2005.

Charities Number: CC24790

Incorporated Society No. 352122

ENTITY PURPOSE OR MISSION

Our vision, moemoeā: a future where every woman/wahine understands, cares for and is able to heal her body, mind, spirit, whanau, community and Te Taiāo the natural environment.

KAUPAPA MĀTĀMUA MISSION STATEMENT

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective empowers wahine/women and their whanau to have more control over their health and fertility.

ENTITY STRUCTURE

The Te Hā o Hine-ahu-one Palmerston North Women's Health Collective was established as a Collective (shared power structure) women's health group. It became an Incorporated Society in May 1987 named Palmerston North Women's Health Collective, being renamed Te Hā o Hine-ahu-one Palmerston North Women's Health Collective in 2018. It uses the Collective model as the governance structure.

Governance: In a Collective structure there is no hierarchy (such as a chairperson/secretary) and no one person has ultimate power. The power and responsibility are shared. Formal office holders include the treasurer/co-treasurers, approved bank signatories (trustees), complaints officer/privacy officer, health and safety officers. There is a Human Resources Committee (HRC) which works with the manager on HR matters. Members of the HRC are appointed by governance. Every Collective member's views and opinions have equal weight and there are opportunities to share skills and learning. Facilitation for each meeting is shared as a rotating role. Major decisions are made using a consensus process as stated in our constitution.

Membership: Our membership is comprised of active members, who are women who are currently active within the governance role (currently 14 members), and advisor members, women who have contributed significantly to the Collective and who have agreed to be available in an advisory role if needed (currently 15 members). New members joining the Collective become a member of governance as approved by the current governance group, provide/sign documentation needed, and complete orientation/training programme. Governance members (active members) are required to meet the expectations as agreed for the active member role. We encourage and support diversity within the Collective.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Entity Information
As at 31st March 2021

Management: A manager (0.7 FTE) oversees operations and staff. There is currently one other permanent staff member (0.9 FTE). There is also additional support through some relieving worker hours that are currently performed by 2 relieving workers.

MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES

The main source of income has traditionally been from contracts with MidCentral District Health Board but this changed from August 2019 when our main women's health contract ended. We do have a small ongoing MDHB cervical screening contract - payment on cervical smears completed for those who meet the criteria. Grant funding from various funding bodies is now our major funding.

MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS

Grant funding which is applied for from various sources, donations direct and through givealittle are our other main forms of fundraising. Funding from small service contracts also occurs.

ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS & SERVICES

Volunteers are relied on for the active member governance role and advisor member role. Manager/staff may also donate some hours such as attending Strategic Planning/team building events. We are assisted by health practitioners/GP Practices/other groups in our provision of service resources such as pregnancy tests, condoms, lubricant and menstrual care supplies and breast pads for breastfeeding mothers.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Entity Information
As at 31st March 2021

CONTACTS DETAILS

Physical Address:

53 Waldegrave Street
Palmerston North 4410

Postal Address

P O Box 4253
Palmerston North 4442

Phone/Fax

Phone: 06-357 0314
Mobile: 027 854 0918

Email/Website

Email: pnwhc@xtra.co.nz

Website: www.pnwomenshealth.org.nz

Facebook

www.facebook.com/pnwomenshealth

Instagram

www.instagram.com/tehaohineahuone

Note: This statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Statement of Service Performance
For the Year Ended 31st March 2021

DESCRIPTION OF THE ENTITY'S OUTCOMES

- Open continuously 9am-5pm weekdays for 50 weeks of the year (a traditional 2 week closure). This included a reduced essential service during the Covid-19 shutdown/rahui, providing prepacked take home pregnancy test kits and prebagged condoms available at the door; and a safe space for women and children with urgent need. The shutdown/rahui significantly decreased the number of April-May client contacts.
- Services were provided by suitably qualified and trained members of staff from a supportive strengths-based approach.
- Core services maintained including up to date health information/resources (emphasis on the free and low cost options); pregnancy testing; condoms and lube; lending library on women's health related topics; regular cervical screening clinics (free to priority women, with additional discretion for free eligibility due to hardship); free menstrual hygiene products (including reusables available to those on low incomes); breast pads for breastfeeding mothers; counselling subsidies (available for women on low incomes/in financial hardship to enable them to access quality counselling on site for a low cost, can be fully subsidised when needed).
- Our staff provide important one-to-one support to empower women and assist them to navigate their way to the services they require and explore the choices available.
- We have continued to support suitably qualified visiting practitioners to provide lower cost services from the Collective (counsellor (we subsidise this and can be free), osteopath, and naturopath (includes therapeutic massage)).

DESCRIPTIONS AND QUANTIFICATIONS OF ENTITY'S OUTPUTS

	<u>2020/21</u>	<u>2019/20</u>
TOTAL CLIENT CONTACTS	5,422	5,806
(Service provided by community health workers)		
Client contacts included but were not limited to:		
Pregnancy testing/information services	2,445	2,592
Contraception/ECP/sterilization info/referral	364	453
Sexual Health info/referral	172	223
Condoms/lube (request only, self-help provision also)	350	410
Info about agencies/services	522	512
Referrals to health providers	821	816
Cervical smears provided	223	216
Access to lower cost counselling (subsidised)	152	128
Access to lower cost natural health therapies	786	824

Note: This statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Statement of Service Performance
For the Year Ended 31st March 2021

ADDITIONAL OUTPUT MEASURES

We completed our annual client questionnaire (anonymous) which surveyed 250 clients using our service. The results provide important demographic information, and also important feedback on how women felt about the services they received.

-The questionnaire was completed on site by clients visiting to use our services and posted in a collection box (ensuring confidentiality). 250 (2020: 250) were returned.

-As usual very high response rate. This year it was 90% (2020 - 94%) (most declines made by women who were in a hurry to be somewhere else or had children in the car).

-Questionnaire results showed respondents were Māori (46.4%), Pākehā/European (44%), Pasifika (8%) and Asian (4.8%). The feedback given by Māori, Pasifika and Asian clients was similar to the overall feedback with no significant differences. This shows that we are providing services that are considered to be valuable and supportive for Māori and for ethnic minority groups.

-Age of respondents 37.6% aged under 25, 40.8% 25-35 (78.4% aged under 35), 13.6% 36-45, 4% 46-59, 3.2% 60-75 and 0.8% were 75+.

-51.2% of respondents stated they were on a individual/family income of \$400 or less per week (15.5% of these under \$200 a week). Another 24.4% were on a family income of \$401-\$600. 24.4% were over \$600. This highlights the importance of our service in providing access to health information and services for women on low incomes and who may have transport challenges.

-Feedback about the service provided was all positive. The largest grouping of comments women used to describe how they experienced our service were in the 'very good' to 'excellent' range (59.5%). All felt the service was at least good/satisfactory. Twelve women gave suggestions to improve/extend our service and these were considered by our governance group for future development.

-Examples of Client Feedback about why they chose to use our service (from client questionnaire for 2020):

'Free services and more confidential setting', 'Was free plus I feel comfortable coming here more than anywhere else'; 'Easier, faster, no questions asked'; 'Free pregnancy test. Only place I know'; 'Because its in the area and I've been before and like the comfortable feeling it gives'; 'Safe environment, free, no judgement'; 'Because its close to home and a womens health provider'; 'personal - comfortable'; 'Because of the free test & was recommended'; 'Friendly. Can't afford anywhere else'; 'Comfort, availability takes a long time to get into doctors'; 'Free service, helpful friendly staff'; 'I am very comfortable knowing it is only for women. I have been before. Staff make me feel safe to come here for help'; 'Because I prefer to be treated with dignity and respect'; 'YOSS doesn't give out stuff are walk in'; 'uncomfortable @ normal doctors'; 'Because it felt less pressured here'; 'You're the only place I don't need to explain myself'; 'Because it is where I started healing'; 'Wonderful, homely, knowledgeable'; 'I felt I was helped in all ways. 10 star rating'; 'Perfect so kind and welcoming'

- Further development of our website occurred. Regular posts occurred on our Facebook page and we developed an Instagram page for information about our own and other services, and posts relating to women's and community health and wellbeing - 1,172 Facebook page likes and 1,255 followers, and 187 follwers on Instagram at the close of the year.

- Active involvement in community development initiatives - 10 groups/networks supported (ongoing) with additional groups supported/promoted through our Facebook and Instagram pages. Public speaking events and displays - 20.

- Strong community support for our service has continued this year including positive media coverage.

Note: This statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Statement of Financial Performance
For The Year Ended 31 March 2021

	Note	2021	2020
<u>REVENUE</u>			
Revenue from providing goods or services	2	22,157	47,494
Interest, dividends and other investment revenue	2	2,397	2,681
Grants, Donations and Bequests	2	68,120	99,580
TOTAL REVENUE		<u>92,673</u>	<u>149,755</u>
<u>EXPENDITURE</u>			
Volunteer and employee related costs	3	87,749	101,521
Costs related to provided goods or service	3	24,050	24,740
Other Expenses	3	3,943	4,225
TOTAL EXPENSES		<u>115,743</u>	<u>130,485</u>
Net Surplus (Deficit) for the year		<u>(23,069)</u>	<u>19,269</u>

This Statement must be read in conjunction with the accompanying Notes to the Accounts and the Auditor's Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Statement of Movements in Accumulated Funds
For The Year Ended 31 March 2021

	Note	2021	2020
Balance at 1st April 2020		<u>115,126</u>	<u>95,857</u>
Net Surplus (Deficit) for Period		<u>(23,069)</u>	<u>19,269</u>
Total Recognised Revenues and Expenses for Period		<u>(23,069)</u>	<u>19,269</u>
Balance at 31st March 2021		<u><u>\$92,057</u></u>	<u><u>\$115,126</u></u>

This Statement must be read in conjunction with the accompanying Notes to the Accounts and the Auditor's Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Statement of Financial Position
As at 31 March 2021

	Note	2021	2020
<u>Current Assets</u>			
Bank accounts and cash	4	116,883	144,150
Debtors and Prepayments	5	<u>1,371</u>	<u>1,292</u>
		118,254	145,441
<u>Current Liabilities</u>			
GST to Pay		231	117
Creditors and accrued expenses	6	<u>35,407</u>	<u>41,482</u>
Net Current Assets (Liabilities)		82,616	103,843
<u>Non Current Assets</u>			
Property, Plant & Equipment	10	<u>9,440</u>	<u>11,283</u>
		92,057	115,126
Net Assets (Liabilities)		<u>\$92,057</u>	<u>\$115,126</u>
<u>Accumulated Funds</u>			
Retained Earnings (Accumulated Losses)		<u>92,057</u>	<u>115,126</u>
Total Accumulated Funds		<u>\$92,057</u>	<u>\$115,126</u>

For and on behalf of Governance



manager on behalf
Governance Member



Governance Member

09/08/21 Date

This Statement must be read in conjunction with the accompanying Notes to the Accounts and the Auditor's Report.



Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporate)
Statement of Cash Flows
For the Year Ended 31 March 2021

	2021	2020
Cash flows from operating activities		
Cash was provided from:		
Receipts from Goods & Services	8,742	47,625
Receipts from Grants, Donations, Bequests and Fundraising	77,066	122,565
Interest, dividends and other investment receipts	2,397	2,681
	<u>88,206</u>	<u>172,871</u>
Cash was applied to:		
Payments to suppliers and employees	115,587	134,640
Movement in GST Control account	<u>(115)</u>	<u>1,133</u>
	<u>115,472</u>	<u>135,774</u>
<u>Net cash inflow (outflow) from operating activities</u>	<u>(27,267)</u>	<u>37,098</u>
Cash flows from investing activities		
Cash was applied to:		
Purchase of Plant	<u>-</u>	<u>675</u>
		675
<u>Net cash inflow (outflow) from investing activities</u>	<u>-</u>	<u>(675)</u>
Cash flows from financing activities		
Cash was provided from:		
<u>Net increase (decrease) in cash held</u>	<u>(27,267)</u>	<u>36,423</u>
Opening cash brought forward	<u>144,150</u>	<u>107,727</u>
Ending Cash carried forward	<u><u>116,883</u></u>	<u><u>144,150</u></u>
 <u>SUMMARY OF BANK & CASH</u>		
ANZ Bank - 00 Account	3,442	3,261
BNZ Bank - 00 Account	43,506	52,863
BNZ Bank - Rapid Saver	240	179
BNZ Term Deposit 3007	69,573	87,726
Cervical Screening Float	50	50
Petty Cash	<u>72</u>	<u>71</u>
TOTAL BANK AND CASH BALANCES	<u><u>116,883</u></u>	<u><u>144,150</u></u>

Note: This Statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

1 STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

TE HĀ O HINE-AHU-ONE PALMERSTON NORTH WOMEN'S HEALTH COLLECTIVE (INCORPORATED) is an Incorporated Society.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated) is registered under the Incorporated Societies Act 1908.

The Entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simply 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

The Financial Statements have been prepared on a GST exclusive basis, excluding Accounts Receivable or Payable, and the net amount of GST Payable or GST Refund Due at 31st March 2021 is shown in the Statement of Financial Position as a Current Liability or Current Asset as the case may be.

Grants & Contracts

Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

Property, Plant & Equipment

Property, plant and equipment are valued at cost less aggregate depreciation.

Depreciation

Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007. This method is considered appropriate to the business. The rates used are:

Buildings and Building Improvements	2.5% - 9% C.P & D.V.
Motor Vehicles	20% - 36% D.V.
Plant & Equipment	6% - 67% D.V.

Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

Income Tax

The Society has been granted Charitable status under the Charities Act 2005.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in previous years.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

2 ANALYSIS OF INCOME

Revenue from providing goods or services

Midcentral DHB/Ministry of Health		30,755
Midcentral DHB Cervical Screening Contract	8,822	7,960
Smoking Cessation Contract	50	325
Te Whare o ngā Wāhine - Admin Duties Contract	13,285	8,454
Total Revenue from providing goods or services	22,157	47,494

Interest, Dividends and Other Investment revenue

Interest Received	2,397	2,681
Total Interest, Dividend and other investment revenue	2,397	2,681

Revenue from Grants, Donations and Bequests

Donations - Cervical Screening	1,422	1,648
Donations - Pregnancy Tests	50	17
Donations - General	1,355	2,505
Give a little Donations	604	3,540
Soroptimist International	1,750	1,500
Large One-off Contributions	2,139	
Olive Tree Charitable Trust	3,000	
Gordon Lindsey Isaacs Trust	3,000	
BlueSky Community Trust		675
Lion Foundation	5,214	6,000
N.Z. Lottery Grants Board	15,000	15,000
Mainland Foundation	2,402	2,000
John Hott Charitable Trust	2,000	2,000
Palmerston North City Council CD Small Grants Fund	3,053	3,549
T G Macarthy Trust	10,000	20,000
COGS	5,000	5,000
Eastern and Central Community Trust	5,000	5,000
Page Trust		10,000
The Box Trust		4,000
Pub Charity	2,600	4,409
Graduate Women Manawatu		600
Fundraising	145	25,985
Other Income		359
Unspent Grants	(20,011)	(24,399)
Unspent Grants Carried Forward Previous year	24,399	10,193
Total Grants, Donations and Bequests'	68,120	99,580

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

3 ANALYSIS OF EXPENSES

Volunteer and employee related costs

Wages	85,701	98,980
Accident Compensation	262	285
Staff Amenities	213	346
Supervision	1,574	1,909
Total Volunteer and employee related costs	87,749	101,521

Costs Relating to providing goods or services

Administration		511
Advertising	1,283	1,446
Give A Little Fees	26	181
Registration Fees		363
Counselling Client Subsidies	6,143	4,893
Cervical Smear Clinic Costs	6,338	6,842
Womens Centre Contributions	3,360	3,360
Purchase Materials	364	
Repairs & Maintenance	41	9
Gifts	68	
Bank Charges	40	40
Insurance	1,519	1,525
General Expenses	759	660
Printing, Stationery & Office Supplies	1,741	2,086
Subscriptions, Magazines, Resources & Books	312	439
Telecommunications	1,172	1,214
Travel & Volunteer Expenses	678	642
Professional Development	204	348
HR Costs		180
Total Costs related to providing goods or services	24,050	24,740

Other Expenses

Ordinary Depreciation	1,843	2,125
Accountancy & Audit	2,100	2,100
Total Other Expenses	3,943	4,225

Te Ha o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

4 BANK ACCOUNTS AND CASH

ANZ Bank - 00 Account	3,442	3,261
BNZ Bank - 00 Account	43,506	52,863
BNZ Bank - Rapid Saver	240	179
BNZ Term Deposit 3007	69,573	87,726
Cervical Screening Float	50	50
Petty Cash	72	71
Total Bank accounts and cash	<u>116,883</u>	<u>144,150</u>

5 DEBTORS AND PREPAYMENTS

Accounts Receivable	1,371	1,292
Total Debtors and Prepayments	<u>1,371</u>	<u>1,292</u>

6 CREDITORS AND ACCRUED EXPENSES

Accounts Payable	4,045	5,733
Annual Leave Outstanding	11,350	11,350
Unspent Grants	20,011	24,399
Total Creditors and Accrued Expenses	<u>35,407</u>	<u>41,482</u>

7 CONTINGENT LIABILITIES

No contingent liabilities are known to exist at balance date.

8 RELATED PARTY TRANSACTIONS

Related Party transactions of a material nature that occurred during the financial year for which these financial statements are prepared are:

The collective employs Krys Baker as an employee of the collective. Who is also on the governance body of the collective.

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

9 GRANTS

	Unspent 2020 year	Unspent 2021 year
	-----	-----
COGS - Manawatu/Horowhenua	1,096	658
Page Trust	2,500	
Palmerston North		
City Council CD Small Grants Fund	286	12
NZ Lottery	13,796	9,795
The Box Trust	4,000	3,393
Pub Charity	1,392	2,307
Lion Foundation	1,328	3,362
Mainland Foundation		483
	-----	-----
	24,399	20,011

10 PROPERTY, PLANT AND EQUIPMENT

2021	COST	ACCUM. DEPRECIATION	BOOK VALUE	CURRENT DEPRECIATION

Office Equipment	31,192	21,752	9,440	1,843
	-----	-----	-----	-----
	31,192	21,752	9,440	1,843

Additions during the year: Nil

2020

Office Equipment	31,192	19,909	11,283	2,125
	-----	-----	-----	-----
	31,192	19,909	11,283	2,125

Additions during the year: \$675

Te Hā o Hine-ahu-one Palmerston North Women's Health Collective (Incorporated)
Notes to the Performance Reports
For the Year Ended 31 March 2021

11 EVENTS SUBSEQUENT TO BALANCE DATE

Nil

In the previous year, on 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March 2020, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown the Centre was approved to stay open as an essential service (limited services provided with appropriate social distancing measures taken). On 28 April 2020, New Zealand went to alert level 3. On 14 May 2020, New Zealand went to alert level 2. On 9 June 2020, New Zealand went to alert level 1.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to Te Hā o Hine-ahu-one Palmerston North Womens Health Collective (Incorporated).)

12 CAPITAL COMMITMENTS

There are no capital commitments at 31 March 2021 (2020 : Nil).

INDEPENDENT AUDITORS REPORT

To the members of Te Ha O Hine-ahu-one Palmerston North Women's Health Collective (Incorporated).

Qualified Opinion

We have audited the performance reports of Te Ha O Hine-ahu-one Palmerston North Women's Health Collective (Incorporated) . which comprise the statement of financial position as at 31 March 2021, and statement of Financial Performance, statement of entity information, statement of service performance and statement of cash flows for the year then ended, and notes to the performance reports, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph below,

- 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 performance reports on page 1 to 16 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 Te Ha O Hine-ahu-one Palmerston North Women's Health Collective (Incorporated) as at 31 March 2021 and its financial performance and cash flows for the year then ended

in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not for Profit)

Basis of Qualification of Opinion

There is no system of internal control over income from donations and fundraising on which we could rely for the purpose of our audit, and there is no practical audit procedures that we could adopt to independently confirm that all income from donations and fundraising was properly recorded. The executive committee recorded operating revenue from donations and fundraising of \$7,463 (2020: \$36,154).

Basis of Opinion

We conducted the audit in accordance with International Standards on Auditing (New Zealand) (ISA's (NZ))

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the association in accordance with Professional and Ethical Standards 1 (Revised) Code of Ethics for assurance practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Executive Committee's Responsibility for the Performance Reports

The executive committee are responsible, on behalf of the society for:

- (a). Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, comparable and understandable, to report in the statement of service performance;
- (b). The executive committee is responsible for the preparation and fair presentation of the performance report which comprises:
 - * The entity information; and
 - * 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 financial report.

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

- ©. For such internal controls as the executive committee determine is necessary to enable the presentation of the performance report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the performance report based on my audit. I conducted my 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 Standards on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

Pinny & Associates

Chartered Accountants

Pinny & Associates Ltd



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the performance report, including procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantifications of the outputs to the extent practicable, are relevant, comparable and understandable.

The procedures selected depend on the auditors judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the performance report 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Other than in my capacity as auditor, I have no other relationship with, or interest in, Te Ha O Hine-ahu-one Palmerston North Women's Health Collective (Incorporated).

Pinny & Associates

Pinny & Associates Ltd
Qualified Auditors
Chartered Accountants
Palmerston North
11 August 2021

Pinny & Associates

Chartered Accountants

Pinny & Associates Ltd



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND