

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Performance Report

For the year ended
30 June 2021

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The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Entity Information

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

For the year ended

30 June 2021

Registered Name	The Duke of Edinburgh's International Award Aotearoa New Zealand Hillary Award
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Charitable Trust	Registered Charity
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Registration Number:	CC26585
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Entity's Vision and Purpose:

Our Vision - Equipping all young New Zealanders for promising futures

Our Purpose - To provide an exciting, flexible and personal programme that builds skills, identity and self esteem

Entity Structure:

Organisational Structure

Patron

His late Royal Highness The Duke of Edinburgh KG KT

Co - Patrons

Her Excellency The Governor-General of New Zealand

Rt Hon Dame Patsy Reddy, GNZM, QSO

Sir David Gasgoigne

President of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Entity Information

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

For the year ended
30 June 2021

Chairperson

Kenneth Hames

Board of Trustees

Richard Chilton

Mason Stretch

Andrea Duncan

Simon McDermott

Maxine Moana-Tuwhangai

Emily Fabling

Ishan Kokulan

Brigitte Windley

National Office

Karen Ross - National Director

Candice Maritz - Finance and Operations Manager

Kylie Thorpe - Award Delivery Manager

Monique Warring - Communications Adviser

Jessica Zanetti – Award Delivery Adviser

Kylie Thorpe - Award Delivery Advisor

Leah Vilda - Relationship and Funding - July - May

Kirsty Stratford - Relationships and Funding - May - June

Marie Wilson – Gold Award Delivery

Kathleen Long - Award Delivery Advisor

Main Sources of the Entity's Cash and Resources:

The main primary sources of funding are:

- . Licence Fees to Award Units delivering the Award
- . Participant Registration Fees
- . Donations and Friends of the Award
- . Ministry of Youth Development for the delivery of services to young people within specifically targeted areas
- . Funding from Charitable Trusts and benefactors for the delivery of the Award
- . Operational grants received from Charitable Trusts

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Entity Information

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

For the year ended

30 June 2021

Main Methods Used by the Entity to Raise Funds:

The primary methods that The Duke of Edinburgh's Hillary Award utilises for fundraising are:

- . Applications to Charitable Trusts for support of operational expenditure
- . Applications to Charitable Trusts and benefactors for financial support to deliver the Award
- . Approaches to individuals for support

Entity's Reliance on Volunteers and Donated Goods or Services:

The Duke of Edinburgh's Award is delivered through 346 licenced Award Units, 35 Approved Award Providers, 13 National Organisations and 6 Open Award Centres throughout New Zealand. These Award Units are run by 559 Award Leaders who work voluntarily to oversee participants throughout their entire Award journey. Award Leaders are the face of the Award to participants - they train, mentor and guide young people to achieve their Awards.

In the 2020/2021 financial year, 8440 young people registered to undertake the Award. These young people have been supported by both their Award Leader and through Assessors for each discipline who also provide voluntary guidance and mentoring.

The voluntary services provided by Award Leaders and Assessors include:

- Supporting participants to make a positive contribution to their communities
- Mentoring participants to develop new skills in a wide range of areas
- Assisting young people to develop confidence, problem solving skills and resilience to have a promising future in our transforming world

Additional Information:

The Duke of Edinburgh's Hillary Award is an internationally recognised Award. It is a global non-formal education framework which challenges young people to discover their potential and find their purpose, passion and place in the world.

The Award challenges young people to develop the character, skills and confidence they need to improve themselves and their communities, by encouraging them to step outside their comfort zone and build positive habits that they will take with them for the rest of their lives.

Contact details

Physical Address:	93 Hutt Park Rd, Moera, Lower Hutt 5010
Postal Address:	PO Box 38189, Lower Hutt 5040
Phone/Fax:	04 560 0351
Email/Website:	http://www.dofehillary.org.nz/
	https://www.facebook.com/DofEHillaryAward/?fref=ts

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
30 June 2021

Description of the Entity's Outcomes:

The Award is about more than just getting a badge. Whether at college, with a National Youth Organisation or through an Open Award Centre, doing the Award creates positive lasting outcomes that can change the course of people's lives, starting with self awareness and life skills, workforce readiness, skills development, and community empowerment. By opening up a world of new opportunities. The Award helps participants make positive life decisions and become productive global citizens.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual	Actual
	This Year	Last Year
Registration of participants at the Bronze, Silver and Gold levels of the Award	8,440	6,977
Awards gained by participants	3,500	3,275
Young people supported through the Ministry of Youth Development High Trust Contract	2,809	1,489

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Statement of Financial Performance

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

For the year ended

30 June 2021

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	1,578	15,406
Fees, subscriptions and other revenue from members	1	44,590	45,014
Revenue from providing goods or services	1	652,793	534,926
Interest, dividends and other investment revenue	1	3,439	10,628
Specific Grants and Contract Revenue	1	543,776	457,604
Other Income	1	40,468	94,248
Total Revenue*		1,286,645	1,157,825
Expenses			
Expenses related to public fundraising*	2	156	50
Employee related costs*	2	547,673	582,659
Costs related to providing goods or services*	2	242,863	237,050
Project funding programme delivery	2	460,520	336,563
Total Expenses*		1,251,212	1,156,322
Surplus for the Year*		35,433	1,503

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 June 2021

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	203,582	105,461
Debtors and prepayments	3	75,977	57,297
Other Current Assets	3	607,159	442,099
Total Current Assets		886,719	604,857
Non-Current Assets			
Property, plant and equipment	4	91,170	75,603
Total Non-Current Assets		91,170	75,603
Total Assets		977,889	680,460
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	203,523	32,966
Employee costs payable	3	50,979	50,866
Unused donations and grants with conditions	3	311,602	213,161
Other current liabilities	3	12,452	19,569
Total Current Liabilities		578,557	316,561
Total Liabilities		578,557	316,561
Net Assets		399,331	363,898
Accumulated Funds			
Accumulated surpluses	5	399,331	363,898
Total Accumulated Funds	5	399,331	363,898

For and on behalf of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award:



Chairperson



Date authorised for issue

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 June 2021

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	1,578	15,406
Fees, subscriptions and other receipts from members	41,124	47,278
Receipts from providing goods or services	678,808	612,018
Interest, dividends and other investment receipts	2,350	7,197
Project Grant Income	642,217	564,756
Net GST	(12,698)	25,098
Cash was applied to:		
Payments to suppliers and employees	(1,055,684)	(1,162,388)
Net Cash Flows from Operating Activities	297,695	109,365
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	(49,575)	(72,373)
Payments to purchase investments	(150,000)	(150,000)
Net Cash Flows from Investing and Financing Activities	(199,575)	(222,373)
Net Increase / (Decrease) in Cash	98,121	(113,008)
Opening Cash	105,461	218,469
Closing Cash	203,582	105,461
This is represented by:		
Bank Accounts and Cash	203,582	218,469

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 June 2021

Basis of Preparation

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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 of 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. The figures in the performance report are rounded to the nearest dollar.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances.

Accounts Receivable

Accounts receivable are stated at their estimated realisable value after writing off any debts considered uncollectable.

Volunteer Services

There is no recognition of the volunteer contribution to the Award recorded in these statements

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Economic lives have been established as:

Office Furniture: 5 years
Office Equipment: 3 years
Computer Equipment: 3 years
Computer Software: 3 years
Motor Vehicle: 8 years

*Asset type: Motor vehicle is stored at location:

18 Stonebrook Drive
Rolleston, 7614
New Zealand

All other assets are stored at 93 Hutt Park Road, Lower Hutt, New Zealand

Comparatives

Where appropriate, the comparative figures have been restated in order to conform with this year's presentation.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Donations, Fundraising and other	Donations, Fellowship & Friends of the Award	1,578	15,406
	Total	1,578	15,406

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Fees, subscriptions and other	Award Unit and AAP Licence Fees	44,590	45,014
	Total	44,590	45,014

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Revenue from providing goods or services	Sales - Registrations Income	652,793	534,926
	Total	652,793	534,926

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Interest, dividends and other	Interest Income	3,439	10,628
	Total	3,439	10,628

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Project Specific Grants and Contract Revenue	Grants Income	543,776	457,604
	Total	543,776	457,604

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Other Income	Sundry Income	40,468	94,248
	Total	40,468	94,248

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
		\$	\$
Expenses related to public fundraising	Fundraising Campaign	156	50
	Total	156	50

Expense Item	Analysis	This Year	Last Year
		\$	\$
Employee related costs	Salaries	514,062	557,719
	Other employee related costs	33,611	24,940
	Total	547,673	582,659

Expense Item	Analysis	This Year	Last Year
		\$	\$
Costs related to providing goods or services	Administration Expenses	10,214	16,725
	Communication Expenses	5,728	16,107
	Direct Operating Expenses	218,483	167,747
	Travel Expenses	8,438	36,470
	Total	242,863	237,049

Expense Item	Analysis	This Year	Last Year
		\$	\$
Project Specific Expenses	Project Contractors Costs	20,000	33,163
	Project Related Expenses	440,520	303,400
	Total	460,520	336,563

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Select Account	178,149	80,935
	Cash on Hand	1	1
	PayPal	572	(10)
	TSB Account	5	-
	Serious Saver Account	24,855	24,534
	Total	203,582	105,461
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts Receivable	68,397	53,943
	Prepayments	7,581	3,354
	Total	75,977	57,297
Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	GST Receivable	4,893	-
	Accruals for Accounts Receivable	7,485	1,428
	Term Deposit	584,625	433,536
	Value-in-kind Macpac	9,721	5,834
	PayPal and Stripe Transfers	435	1,301
	Total	607,159	442,099

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Account Payable	95,060	7,037
	ANZ Visa Business Card	6,133	415
	Sundry Creditors	690	345
	Accruals	101,640	24,997
	Unpaid expense claims	-	172
	Total	203,523	32,966

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	PAYE and Kiwi Saver	15,434	14,150
	Wages Payable generated from payruns	7,434	6,658
	Annual Leave and Long Service Leave Liability	28,111	30,023
	Payroll Giving Deductions	-	35
	Total	50,979	50,866

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Unused Grants	311,602	213,161
	Total	311,602	213,161

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	GST Payable	-	7,804
	Registration fees received in advance	2,732	1,179
	Covid-19 Government Wage Subsidy	-	4,686
	Value-in-kind Macpac	9,721	5,834
	NCEA - Capital Training liability	-	66
	Total	12,452	19,569

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Account Payable	95,060	7,037
	ANZ Visa Business Card	6,133	415
	Sundry Creditors	690	345
	Accruals	101,640	24,997
	Unpaid expense claims	-	172
	Total	203,523	32,966

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	PAYE and Kiwi Saver	15,434	14,150
	Wages Payable generated from payruns	7,434	6,658
	Annual Leave and Long Service Leave Liability	28,111	30,023
	Payroll Giving Deductions	-	35
	Total	50,979	50,866

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Unused Grants	311,602	213,161
	Total	311,602	213,161

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	GST Payable	-	7,804
	Registration fees received in advance	2,732	1,179
	Covid-19 Government Wage Subsidy	-	4,686
	Value-in-kind Macpac	9,721	5,834
	NCEA - Capital Training liability	-	66
	Total	12,452	19,569

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	1,188	-	-	216	972
Office equipment	209	-	-	132	77
Computers (including software)	73,521	22,059	-	33,584	61,996
Software Development - W.I.P	685	28,125	685	-	28,125
Total	75,603	50,184	685	33,932	91,170

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Motor Vehicles	1,404	-	-	216	1,188
Office equipment	341	-	-	132	209
Computers (including software)	17,892	71,688	-	16,059	73,521
Software Development - W.I.P	-	685	-	-	685
Total	19,637	72,373	-	16,407	75,603

Significant Donated Assets Recorded - Source and Date of Valuation

Nil

Significant Donated Assets - Not Recorded

Nil

**The Duke of Edinburgh's International Award Aotearoa New Zealand |
Hillary Award**

Notes to the Performance Report

**For the year ended
30 June 2021**

Note 5: Accumulated Funds

This Year		
Description	Accumulated Surpluses or Deficits	Total
Opening Balance	363,898	363,898
Capital contributed by owners or members	-	-
Capital returned to owners or members	-	-
Surplus/(Deficit)	35,433	35,433
Distributions paid to owners or members	-	-
Transfer to Reserves	-	-
Transfer from Reserves	-	-
Closing Balance	399,331	399,331

Last Year		
Description	Accumulated Surpluses or Deficits	Total
Opening Balance	362,395	362,395
Capital contributed by owners or members	-	-
Capital returned to owners or members	-	-
Surplus/(Deficit)	1,503	1,503
Distributions paid to owners or members	-	-
Transfer to Reserves	-	-
Transfer from Reserves	-	-
Closing Balance	363,898	363,898

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Note 6 : Commitments and Contingencies

Commitment	Explanation and Timing	At balance date	At balance date
		This Year	Last Year
		\$	\$
Commitments to lease or rent assets*	<p><u>Breakdown 01/07/2020 - 30/06/2023:</u></p> <p>Office Rent (@ \$9108 per year / \$930 Monthly) Date of expiry: 1/02/2023</p> <p>01/07/2020 - 31/01/2021 = 12 months x \$930 = \$11 160 01/07/2021 - 31/01/2022 = 12 months x \$930 = \$11 160 01/07/2022 - 31/01/2023 = 7 months x \$930 = \$6510</p> <p><u>Breakdown 01/07/2021 - 30/06/2023:</u></p> <p>Office Rent (@ \$12 960 per year) Date of expiry: 1/02/2023</p> <p>01/07/2021 - 31/09/2021 = 3 months x \$930 = \$2 790 01/10/2021 - 30/06/2022 = 9 months x \$1130 = \$10 170 01/07/2022 - 31/01/2023 = 7 months x \$1130 = \$7 910</p>		
		20,870	28,830

The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award

Notes to the Performance Report

For the year ended
30 June 2021

Notes 7

Note 7: Goods or Services Provided to the Entity in Kind

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
Google Ads	120,000
Macpac (MAP Rebate + Vouchers)	9,721
Salesforce	25,780

Related Party Disclosures:

The Duke of Edinburgh's Hillary Award Foundation exists to provide financial support to the Duke of Edinburgh's Hillary Award. There were no transactions with the Foundation during the year and no balances owing or owed at balance date (last year: nil).

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)

Independent auditor's report

To the Board of The Duke of Edinburgh's International Award Aotearoa New Zealand
| Hillary Award

Opinion

We have audited the accompanying performance report of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award on pages 2 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 2021, the statement of financial position as at 30 June 2021, and the statement of accounting policies and notes to the performance report.

In our opinion the accompanying performance report presents fairly, in all material respects:

- the entity information as at 30 June 2021;
- the financial position of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award as at 30 June 2021, and its financial performance, and its cashflows for the year then ended; and
- the service performance for the year ended 30 June 2021 in accordance with the entity's service performance criteria 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 service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. 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 Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and 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 Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award.

Responsibilities of the Board for the performance report

The Board are responsible on behalf of the entity for:

- a) the preparation and fair presentation of the entity information, the statement of service performance, the statement of financial performance and statement of cash flows in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit) issued by the New Zealand Accounting Standards Board;

- b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit); and
- c) such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award's for assessing The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award'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 Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award 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 as a whole 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 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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-18/>

This report is made solely to the board of The Duke of Edinburgh's International Award Aotearoa New Zealand | Hillary Award. Our audit has been undertaken so that we might state to the Board 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 Board, for our audit work, for this report, or for the opinions we have formed.



Kendons Chartered Accountants Limited

Alastair Lloyd • Associate Director

Qualified Auditors • Lower Hutt • New Zealand
3 August 2021