

Financial and Service Statements

Volunteering Canterbury

For the Year Ended 31 March 2022

Comprising

**Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Statement of Service Performance
Entity Information
Statement of Accounting Policies
Notes**

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Volunteering Canterbury

Statement of Financial Performance

For the period 1 April 2021 to 31 March 2022

	2022 \$NZ	2021 \$NZ
Revenue		
<i>Donations, fundraising and other similar revenue</i>		
Donations	\$ 1,830	\$ 2,627
Grants (Note 1a)	\$ 199,828	\$ 165,093
<i>Fees, subscriptions and other revenue from members</i>		
Subscription income	\$ 15,923	\$ 18,808
<i>Revenue from providing goods or services</i>		
Services and Workshops	\$ 1,933	\$ 5,616
<i>Interest, dividends and other investment revenue</i>		
Interest	\$ 2,286	\$ 4,075
Total Revenue	\$ 221,799	\$ 196,220
Expenses		
<i>Volunteer and employee related costs</i>		
Personnel Expenses (Note 8)	\$ 164,185	\$ 161,248
Volunteer expenses	\$ 1,874	\$ 2,248
<i>Cost related to providing goods or services</i>		
Audit fee	\$ 2,500	\$ 2,500
Accountancy	\$ 87	\$ 625
Cleaning & Security	\$ 1,743	\$ -
Communication Expenses (Note 9)	\$ 4,399	\$ 3,744
Consultants	\$ 3,666	\$ 3,499
Depreciation	\$ 975	\$ 975
Development & Research	\$ 483	\$ 926
General expenses (Note 10)	\$ 2,067	\$ 5,637
Graphic Design	\$ -	\$ 105
Information Technology	\$ 1,668	\$ 2,131
Koha	\$ 300	\$ 400
Meeting Host Expenses	\$ 3,077	\$ 3,115
National Hui expense	\$ 727	\$ -
National Volunteer Week	\$ 916	\$ 39
International Volunteer Week	\$ 1,686	\$ 158
Power	\$ 778	\$ 1,717
PR	\$ -	\$ 348
Printing & Stationery	\$ 1,840	\$ 1,561
Rent	\$ 13,894	\$ 13,698
Total Expenses	\$ 206,868	\$ 204,672
Surplus/(Deficit)	\$ 14,932	(\$ 8,452)

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Volunteering Canterbury

Statement of Financial Position

As At 31 March 2022

	2022 \$NZ	2021 \$NZ
ASSETS		
Current Assets		
Bank accounts and cash (Note 11)	\$ 82,319	\$ 114,619
Investment accounts (Note 12&14)	\$ 75,804	\$ 144,833
Debtors and Prepayment (Note 13)	\$ 1,703	\$ 2,338
Total Current Assets	\$ 159,826	\$ 261,790
Non-Current Assets		
Property, Plant & Equipment (Note 2)	\$ 2,408	\$ 2,511
Investments (Note 14)	\$ 110,000	\$ 40,000
Total Non-Current Assets	\$ 112,408	\$ 42,511
TOTAL ASSETS	\$ 272,235	\$ 304,301
LIABILITIES		
Unused Donations and Grants with Conditions (Note 1)	\$ 20,645	\$ 71,258
Credit Card Balances	\$ 635	\$ 449
Creditors and Accrued Expenses	\$ 2,008	\$ 3,503
GST	\$ 5,003	\$ 4,890
Employee Costs Payable	\$ 21,995	\$ 17,183
TOTAL LIABILITIES	\$ 50,285	\$ 97,284
NET ASSETS	\$ 221,950	\$ 207,018
Accumulated Funds		
Accumulated Funds (Note 6)	\$ 180,132	\$ 165,201
Settlements Reserve	\$ 41,817	\$ 41,817
TOTAL Accumulated Funds	\$ 221,950	\$ 207,018

M. Kelly 22. 09. 2022

W. B. Costello 22-9-22

[Signature]

Volunteering Canterbury

Statement of Cash Flows

For the period 1 April 2021 to 31 March 2022

	2022	2021
	\$NZ	\$NZ
Operating Cash Received		
Donations, fundraising and other similar receipts	\$ 151,045	\$ 227,542
Fees, subscriptions and other receipts from members	\$ 16,538	\$ 18,272
Receipts from providing goods or services	\$ 1,933	\$ 5,616
Interest, dividends and other investment receipts	\$ 2,769	\$ 6,061
GST Inflow	\$ 19,921	\$ 21,340
Total Operating Cash Received	\$ 192,205	\$ 278,831
Operating Cash Applied		
Payments to suppliers and employees	\$ 202,675	\$ 200,554
GST Outflow	\$ 20,173	\$ 14,089
Total Operating Cash Applied	\$ 222,848	\$ 214,643
Operating Cash Flow	(\$ 30,643)	\$ 64,188
Investing/Financing Cash Received		
Receipts from the sale of property, plant and equipment	\$ -	\$ -
Receipts from sale of investments	\$ -	\$ 20,000
Total Investing/Financing Cash Received	\$ -	\$ 20,000
Investing/Financing Cash Applied		
Purchase of investments	\$ 970	\$ 1,482
Payments to acquire property, plant and equipment	\$ 872	\$ -
Total Investing/Financing Cash Applied	\$ 1,842	\$ 1,482
Investing/Financing Cash Flow	(\$ 1,842)	\$ 18,519
Net Cash Flow	(\$ 32,485)	\$ 82,707
Add Opening Cash Balance	\$ 114,169	\$ 31,463
Closing Cash Balance	\$ 81,684	\$ 114,169
Represented by:		
Westpac Cheque Account	\$ 82,319	\$ 114,619
Credit Cards	(\$ 635)	(\$ 449)
	\$ 81,684	\$ 114,169



Volunteering Canterbury

Statement of Service Performance

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

Outcomes

We recruit individual volunteers and match them to roles requested by our member not-for-profit organisations across all areas of the community sector. Within these roles volunteers provide over 598,400 hours each year to support our community in many different ways, including helping vulnerable people manage their everyday lives; educating and mentoring; helping charities administratively; counselling and befriending; supporting the arts, and; enhancing our physical environment. We also arrange groups of people from businesses, schools and other organisations to volunteer together, helping not-for-profit organisations achieve larger scale projects.

Our member organisations help approx. 303,000 people in the community. We support them by organising appropriate workshops, training, network meetings, and individual meetings to support their management of volunteers and other related issues.

We promote volunteering by presenting at schools, youth events and seminars, by reaching out to people in libraries, training and educational institutes, community expos and events, by sharing stories via traditional and social media, and presenting our Annual Volunteer Awards.

Outputs

	Actual 2022	Actual 2021
Recruitment		
Individual volunteer roles recruited	423	445
Group volunteering events	57	92
Group volunteering attendees	615	871
Support of Member not-for-profit Organisations		
Support visits to Not-for-profit organisations (includes non-members)	56	46
Workshops	14	16
Network events – Co-ordinator, Manager and social events	2	6
No. people attended Workshops and Network events	343	257
Total number of member organisations	260	253
Promotion of Volunteering		
External Presentations	25	31
External Presentations Attendees	441	1487
Displays	9	16
Youth Projects	6	3
Youth Projects Attendees	95	15
Annual Volunteering Awards event	1	1

Volunteering Canterbury

Statement of Service Performance (continued)

Additonal Information

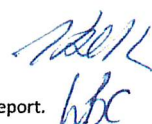
There are approximately 115,000 voluntary and community sector organisations in New Zealand, which contribute 2.8% to the national GDP, or 4.6% when volunteer labour contributions are taken into account. This is a hugely significant percentage, equivalent to the construction industry. Of those organisations, 90% employ no staff and as such they rely solely on the work done by volunteers to operate.

Statistics New Zealand reports that approximately 21.5% of New Zealanders undertake volunteer work, contributing a total of around 159 million hours of formal volunteer labour each year. The value of formal volunteering to the country is estimated at \$4 billion per annum. 11.8% of people undertake informal volunteering work, contributing a total of 7.8 million hours of volunteer labour per year to these figures.

Rates of volunteering for those who are employed are higher than those who are unemployed or not in the labour market. The exception is those over 65 years old, where the rate of volunteering for those not in the labour market is higher than those who are employed. This is because the proportion of over 65 who are not in the labour market may be higher than those who are employed.

People from European and Māori ethnic groups are the two ethnic groups most likely to volunteer, while MELAA (Middle Eastern, Latin American, and African) and Asian are the least likely by volunteer percentage rate. This shows the ongoing challenge of making the volunteering landscape more inclusive to widen the range of people who engage in volunteer work. Those in professional occupations are more likely to volunteer than those in nonprofessional occupations: 23% of professionals and managers, versus 16% of labourers and machinery operators.

From the Volunteering New Zealand's State of Volunteering Report 2020, we learned that difficulty recruiting, and a lack of volunteers, is reported as the primary concern by 36.6% of volunteer involving organisations. This is one of the key challenges that our member organisations face, and why the recruitment, support and promotion services we provide are vital in assisting them to face this challenge and to encourage the volunteer leadership needed to provide engaging and worthwhile volunteer programmes

Volunteering Canterbury

Entity Information

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

Type of Organisation

Volunteering Canterbury is a Charitable Trust incorporated under the Charitable Trusts Act 1957.

Purpose of Organisation

Volunteering Canterbury's mission is "to enable the successful employment of volunteers by not for profit organisations and promote the benefits of volunteering to people and communities".

This is done by:

- Recruiting volunteers for our members, all not-for-profit organisations acting for the local community, and arranging group volunteering.
- Supporting our member organisations by providing relevant workshops, training, and support networks specific to volunteer management.
- Promoting volunteering by presenting the benefits of volunteering to local communities, engaging our youth and recognising volunteers at annual awards and via media.

Organisation Structure

Our constitution states that our board shall comprise of no less than five (5) and no more than seven (7), making a total of no more than nine (9) members, including the roles of Chairperson, Vice-Chairperson and Treasurer. The board will appoint a representative of Te Runaka ki Otautahi o Kai Tahu as nominated by the Runaka, and a representative of the Pacific Peoples' Forum as nominated by the Forum. The board is responsible for the administration, general conduct, and management of Volunteering Canterbury. There are two full-time staff members (a Strategic and Finance Manager and an Outreach and Marketing Manager) who co-manage the organisation, and a part-time Community Projects Administrator. A regular office volunteer and a small group of community event volunteers support our activities on a regular basis.

Main Sources of Funds

Volunteering Canterbury is predominantly funded by Grants – chiefly from the Christchurch City Council, Lottery Grants, Rata Foundation, Support for Volunteering Fund and COGS. We also receive annual subscriptions from our member organisations, and funds from organisations participating in training and workshops.

Main Methods of Fundraising

The organisation regularly applies to philanthropic or government funders for grants and donations but does not actively participate in fund raising.

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Volunteering Canterbury

Entity Information (continued)

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

Volunteers and in-kind Donations

Volunteering Canterbury Board members are volunteers with various skills including Finance, Marketing, 3rd sector management, community connections, a youth perspective and representation of the Runaka and Pacific Peoples.

We acknowledge the support of the following organisations:

- Christchurch Community House, where we are situated, for provision of community-based office facilities at supportive rates.
- University of Canterbury with whom we work in partnership with to deliver annual Student Volunteer Expos.
- Our funders, Christchurch City Council, Lottery Grants, RATA Foundation, Support for Volunteering Fund and COGS.



Volunteering Canterbury

Statement of Accounting Policies

Basis of Preparation

Volunteering Canterbury is eligible and has elected to apply accounting standard PBE SFR-A(NFP) because it is not publicly accountable, is not large, and has annual expenditure of less than \$2,000,000.

Transactions are reported on an accrual basis with the exception of the Statement of Cash Flows. The Financial Statements contained within this report have been prepared on the assumption that the organisation will continue operating for at least 12 months after Balance Date.

Taxation

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

The organisation is registered for GST, and all figures are shown exclusive of GST with the exception of Payables and Receivables disclosed in the Statement of Financial Position.

Fixed Assets

Items of non-current assets are recognised at Cost less accumulated depreciation. Depreciation is applied equally over the expected useful life of the asset as follows:

Furniture and Fittings: 10 Years

Office equipment: 6 Years

Computer and Office Equipment: 5 Years

Grants

Grants and donations income is accounted for depending on whether or not it has a "use or return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when cash is received. Where income includes a use or return condition, it is initially recorded as liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Changes in Accounting Policies

All accounting policies have been applied consistent with the previous year.

Investment

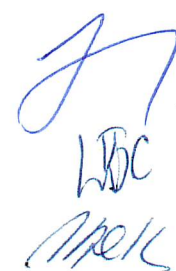
Investments are recorded at cost plus interest received and compounded at Balance Date. Interest earned but not yet received at balance date is disclosed as interest accrued.

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.

Subscriptions

Subscriptions are recognised as income once they have been received.

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Volunteering Canterbury

Notes to the Accounts

1 Grants Received and Expended

Volunteering Canterbury has received and expended the following grants, with thanks:

a. Grants which must be returned if unused

2022				
	Unspent as at beginning of year	Received	Expended	Unspent as at end of year
COGS	\$ 1,164	\$ 6,000	\$ 7,164	\$ -
Lottery Community	\$ 26,909	\$ 50,000	\$ 56,264	\$ 20,645
Rata Foundation	\$ 43,185	\$ -	\$ 43,185	\$ -
Christchurch City Council	\$ -	\$ 40,000	\$ 40,000	\$ -
DIA- Support Volunteering Fund	\$ -	\$ 53,215	\$ 53,215	\$ -
Totals	\$ 71,258	\$ 149,215	\$ 199,828	\$ 20,645

2021				
	Unspent as at beginning of year	Received	Expended	Unspent as at end of year
Christchurch City Council	\$ 12,136	\$ 40,000	\$ 52,136	\$ -
COGS	\$ -	\$ 6,000	\$ 4,836	\$ 1,164
DIA- Support Volunteering Fund	\$ -	\$ 53,215	\$ 53,215	\$ -
Lottery Community	\$ -	\$ 40,000	\$ 13,091	\$ 26,909
Rata Foundation	\$ -	\$ 85,000	\$ 41,815	\$ 43,185
Totals	\$ 12,136	\$ 224,215	\$ 165,093	\$ 71,258

b. Grants with no return obligation

2022

Nil

2021

Nil

Volunteering Canterbury

Notes to the Accounts (continued)

2 Schedule of Fixed Assets

Items of Property, Plant and Equipment are shown at Cost less accumulated depreciation. Depreciation is applied equally over the expected useful life of the asset. Donated assets are shown at valuation with no depreciation.

a. Depreciable Assets

2022				
Asset Class	Book Value 2021	Depreciation	Net Additions	Book Value 2022
Chair	\$ 87	\$ 18	\$ -	\$ 69
Notice board	\$ 106	\$ 21	\$ -	\$ 85
GM cellphone	\$ 474	\$ 203	\$ -	\$ 271
Computer Equipment	\$ 1,844	\$ 734	\$ 872	\$ 1,983
Total	\$ 2,511	\$ 975	\$ 872	\$ 2,408

2021				
Asset Class	Book Value 2020	Depreciation	Net Additions	Book Value 2021
Chair	\$ 104	\$ 17	\$ -	\$ 87
Notice board	\$ 127	\$ 21	\$ -	\$ 106
GM cellphone	\$ 677	\$ 203	\$ -	\$ 474
Computer Equipment	\$ 2,578	\$ 734		\$ 1,844
Total	\$ 3,486	\$ 975	\$ -	\$ 2,511

b. Donated or Valued Assets

		2022			2021
Asset	Value (if available)	Source of Valuation (if applicable)	Value (if available)		
Monitors	\$ 340	Trademe	\$ -		
Monitor arms	\$ 200	Trademe	\$ -		

3 Contingent Liabilities, Commitments and Guarantees

The Trust has Westpac credit cards with a facility of up to \$4,000 (2021: \$4,000)

The Trust's lease agreement with Christchurch Community House Te Whakaruruhau Ki Otautahi Trust has been renewed and now runs from 1 January 2019 to 31 December 2022. Under this agreement, the Trust has a monthly rental of \$1,009.67 plus GST payable on the first day of each month. The Trust also has to pay the Proportion of Outgoings and Utilities.

4 Related Parties

There have been no related party transactions during the 2022 financial year. (2021: nil)

5 Events after Balance Date

The trustees have considered the effect of Covid restrictions and are of the opinion the financial position of the Trust will not be materially impacted (2021: nil).

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Volunteering Canterbury

Notes to the Accounts (continued)

6 Movements in Reserves

2022	Accumulated Funds	Settlements Reserve	Total
Opening balances	\$ 165,201	\$ 41,817	\$ 207,018
Funds accumulated/(expended) during year	\$ 14,932	\$ -	\$ 14,932
Total Reserves	\$ 180,132	\$ 41,817	\$ 221,950

2021	Accumulated Funds	Settlements Reserve	Total
Opening balances	\$ 173,653	\$ 41,817	\$ 215,471
Funds accumulated/(expended) during year	(\$ 8,452)	\$ -	(\$ 8,452)
Total Reserves	\$ 165,201	\$ 41,817	\$ 207,018

7 Settlements Reserve

Settlements Reserve is a fund equivalent to approximately three months' expenses held for the purpose of allowing the organisation to wind up and settle all accounts should it cease to operate.

8 Personnel Expenses

	2022	2021
ACC	\$ 366	\$ 385
Wages	\$ 160,802	\$ 157,264
Supervision	\$ 665	\$ 665
Training	\$ 665	\$ 2,425
Staff expenses	\$ 897	\$ 97
Travel	\$ 791	\$ 412
	\$ 164,185	\$ 161,248

9 Communication Expenses

	2022	2021
Internet/Website	\$ 1,107	\$ 646
Newsletters	\$ 1,709	\$ 1,384
Telephone/ Cell phone	\$ 1,583	\$ 1,713
	\$ 4,399	\$ 3,744

10 General Expenses

	2022	2021
Advertising	\$ -	\$ 1,695
Bank Fees	\$ 151	\$ 161
Employer Supp. Volg Exp	\$ -	\$ -
General Expenses	\$ -	\$ 494
Insurance	\$ 864	\$ 470
Office	\$ 87	\$ 1,761
Subscriptions	\$ 416	\$ 515
Xero	\$ 549	\$ 540
	\$ 2,067	\$ 5,637

Volunteering Canterbury

Notes to the Accounts (continued)

11 Bank Accounts and Cash

	2022	2021
Westpac Cheque Account	\$ 71,468	\$ 114,619
Westpac Saving Account	\$ 10,850	\$ -
	<u>\$ 82,319</u>	<u>\$ 114,619</u>

12 Investment Accounts

	2022	2021
Westpac - Settlement Reserve Fund (Note 7)	\$ 45,804	\$ 44,833
Westpac Term Deposit (Maturing in less than 12mths)	\$ 30,000	\$ 100,000
	<u>\$ 75,804</u>	<u>\$ 144,833</u>

13 Debtors and Prepayments

	2022	2021
Interest Accrued	\$ 1,147.47	\$ 1,631
Accounts Receivable	\$ -	\$ 707
Prepayment	\$ 556.01	\$ -
	<u>\$ 1,703</u>	<u>\$ 2,338</u>

14 Investments

	2022	2021
Westpac Term Deposit (Maturing in over 12mths)	\$ 110,000	\$ 40,000
Plus Total Balance from Note 12	\$ 75,804	\$ 144,833
Total Term Investments	<u>\$ 185,804</u>	<u>\$ 184,833</u>

HB Kido 22.09.2022
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INDEPENDENT AUDITOR'S REPORT
To the Members of Volunteering Canterbury
Report on the Financial Statements

Opinion

I have audited the Financial Statements of Volunteering Canterbury pages 3 to 14 which comprises the entity information, the statement of service performance, statement of financial performance and statement of cash flows for the year ended 31 March 2022, statement of financial position as at 31 March 2022, statement of accounting policies and the notes to the Financial Statements.

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 Financial Statements (containing the statements as specified in the opening paragraph) gives a true and fair view in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.

Basis for Opinion

The audit of the trust information and statement of service performance were conducted in accordance with The International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

The audit of all other statements as listed in the opening paragraph was conducted in accordance with the International Standards on Auditing (New Zealand) (ISAs (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 Volunteering Canterbury 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.

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

Other than in our capacity as auditor we have no relationship with, or interests in Volunteering Canterbury

Responsibilities of the Board of Trustees for the Financial Statements

The Board of Trustees 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 Financial Statements on behalf of the entity which comprises
 - the entity information and statement of service performance
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the Financial Statements in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standards issued by the New Zealand Accounting Standards Board.
- c) Such internal controls as the Board of Trustees determine is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error



- d) In preparing the Financial Statements, the Board of Trustees is responsible on behalf of Volunteering Canterbury for assessing the entity'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 of Trustees either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements are 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 economic decisions of users taken on the basis of these Financial Statements.

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 Financial Statements, 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 entity'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 of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Volunteering Canterbury'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 Financial Statements 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 Volunteering Canterbury to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Trustees 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.

Tracey Jack
22 September 2022
Christchurch

