



## **RESULTS BASED ACCOUNTABILITY REPORT**

**1 July 2024 to 30 June 2025**

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report

## Youthline Central RBA Data Report

Performance Measures	01 Jul-31 Dec	01 Jan-30 Jun	Total
<b>How much: Quantity of effort</b>			
Total # rangatahi engaged in the programme	410	208	618
Total # rangatahi who complete the programme	400	205	605
% rangatahi who complete the programme	98%	99%	98%
Total # rangatahi that complete the programme who come from the Manawatū District	75	54	129
% rangatahi that complete the programme who come from the Manawatū District	19%	26%	21%
Total # mentoring and counselling sessions delivered	824	465	1289
<b>How Well: Quality of effort</b>			
# clients who identified they were highly satisfied or satisfied with the support they received	370	204	574
<b>% clients report they are highly satisfied or satisfied with the support they received</b>	93%	100%	95%
<b>Better Off? Effect of effort</b>			
# clients who strongly agreed or agreed they have learnt new life skills as a result of attending the mentoring and counselling sessions (numerator)	379	110	489
<b>% clients who strongly agreed or agreed they have learnt new life skills as a result of attending the mentoring and counselling sessions (SK,S)</b>	95%	54%	81%
# clients who strongly agreed or agreed they are better able to make positive life change choices as a result of attending the mentoring and counselling sessions (numerator)	399	110	509
<b>% clients who strongly agreed or agreed they are better able to make positive life change choices as a result of attending the mentoring and counselling sessions (AO,S)</b>	100%	54%	84%

**Youthline Central**  
**Results Based Accountability Narrative Reporting**  
**1 July 2024 to 30 June 2025**

Describe the key factors impacting on the performance measures.

Over the past 12 months we are still seeing a growing demand, in numbers accessing our in house and remote services and the complexities of those attending where there is especially high demands from the smaller rural communities, who historically don't have the same supports as larger communities this is mainly driven by the more complex mental health issues, of depression, anxiety, self-harming and suicidality being experienced by the many youth and their families today, not only in the larger town of Feilding but more so in the more rural towns where we see those out there who are struggling and having challenges getting appropriate mental health wellbeing support due to many factors some being financial or due to living in more remote smaller towns with little or no appropriate mental wellbeing services.

Briefly describe any ideas or approaches you may have to improve or accelerate your performance.

Due to complexities within some group work we saw the need to do more one-on-one checks ins which showed that personal circumstances were affecting our participants' wellbeing. Issues ranged from not only anxiety, self-harming and suicidality but also relationship and family issues to having stable accommodation and worrying about what they will do with their spare time.

Participants were divided into groups and had discussions around barriers that affect their mental health and different coping strategies they use. Through discussions and reflection, some participants shared their journey – such as family, struggles and milestones. Facilitators were privileged to hold that space and watch some of the participants be vulnerable and speak in front of the group.

From this we see the need to expand our social worker work force to help rangatahi navigate life to be able to go forward with the new skills and abilities they learn once the challenges that once held them back are worked through with them their family whanau and the social worker

Please provide a detailed explanation of any non-reporting or variances in reporting against the contract.

N/A

Is there anything else that you need to bring to our attention?

No all going well getting good response from local schools and good engagement from rangatahi attending our group programs and intentional peer support mentoring in schools and in-house also with our counselling services in-house

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).



To whom it may concern,

Youthline has worked closely with the students at North Street School for several years and not only have we thoroughly enjoyed this relationship, but it has been of huge benefit to our students in need.

We have a number of students who are currently working on a weekly basis with a Youthline Mentor. I am always being asked by students if their Mentor is coming in this week, as it is clearly an important part of their school week.

For our older students to have an older person, other than a parent or teacher, to build a trusting relationship with, and to help them navigate life as it is for them, is essential not only for their wellbeing, but also their safety. At times we have been able to directly address safety issues due to input from Youthline.

The Youthline Mentors have at times also become part of a team of outside agencies working within our school to support specific individuals. Their input at these meetings is extremely valued and helps keep the students' needs at the front and centre of decision making.

As well as working directly with students, the Youthline team has an open and honest relationship with myself as the Learning Support Coordinator at our school. They are always responsive to our needs in a timely and professional manner.

We love having Youthline in our school, and it is our hope that it is a service that will continue to be available to us to help meet our young people's ever growing needs.

Yours sincerely

Jenny Watson

Learning Support Coordinator

No2,

Feedback from school. "Client raised some concerns with Cat and Mum is hugely relieved and grateful that she is happy to chat with her. There have been issues this year with client around self-

harm/suicidal talk that both teachers and parents are well aware of. We are very thankful for Cat and all she has done.”

Feedback from parent. “I am so thankful from the bottom of my heart! My 20-year-old has been working with Cat in the mentoring space for several weeks, serving her with the interaction she’s so long been needing – someone who will just listen and positively support her! Her mood has lifted. I am extremely happy with the change of mood my daughter and she really looks forward to seeing Cat each week. She is even planning her 21st birthday party in the near future and is really looking forward to it!”

Feedback from the client. “I have loved having someone to open up to and build trust, getting out of the house and socialising in public places.”

## Schedule 1

<b>Name of service, programme or initiative</b>	Youthline Central North Island
<b>Funding Amount</b>	\$10,000.00
<b>Term of contract</b>	3 years
<b>Direct Client/s</b>	Rangatahi
<b>Funded Activities and Goals</b>	<ul style="list-style-type: none"> <li>Provision of the Standing Tall Te Hauora Hinengaro o te Rangatahi mental health wellbeing programmes, Mentoring and Counselling services</li> </ul>

		QUANTITY OUTPUTS	QUALITY OUTPUTS	SKILLS & KNOWLEDGE	ATTITUDE & OPINION	BEHAVIOUR CHANGE	CIRC. CHANGE	POPULATION OUTCOMES
<b>Service component</b>	<b>Direct Clients</b>	<b>How much</b>	<b>How well</b>	<b>Better Off</b>				
Mentor and Counselling Programme	Rangatahi	Total # rangatahi engaged in the programme	#!/% rangatahi report they are highly satisfied/satisfied <sup>ii</sup> with the support they received	#!/% rangatahi who strongly agree/agree <sup>iii</sup> they have learnt new life skills <sup>iv</sup> as a result of attending the mentoring and counselling services	#!/% rangatahi who strongly agree/agree they are better able to make positive life change choices as a result of attending the mentoring and counselling services			<b>Hinengaro – We are lifelong learners</b>

		<b>QUANTITY OUTPUTS</b>	<b>QUALITY OUTPUTS</b>	<b>SKILLS &amp; KNOWLEDGE</b>	<b>ATTITUDE &amp; OPINION</b>	<b>BEHAVIOUR CHANGE</b>	<b>CIRC. CHANGE</b>	<b>POPULATION OUTCOMES</b>
	Programme delivery	# mentoring and counselling sessions delivered						
		# rangatahi who start the programme	% rangatahi who complete the programme					
		# rangatahi who start the programme that come from the Manawatū District	% rangatahi who complete the programme that come from the Manawatū District					

Notes: There is one outcome measure linked to this investment. Note; specific outputs have been added to look at the quantity and quality of effort in the delivery and completion rate of youth who attend the programme including those who come specifically from the Manawatū District.

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<sup>i</sup> This is the cumulative count of all rangatahi who engage in the programme over time.

<sup>ii</sup> 5point likert scale from highly dissatisfied to highly satisfied

<sup>iii</sup> 5point likert scale from strongly disagree to strongly agree

<sup>iv</sup> Life skills include but are not limited to social skills and manners, emotional awareness and intelligence, tikanga and culture outcomes.

**Performance Report**

**Entity Name**

*Youthline Central North Island Incorporated*

**For the year ended**

*31/03/2025*

**Entity information**

Legal name of entity

*Youthline Central North Island Incorporated*

Entity identifier

*Registration No 217511 / CC27623*

Type of entity

*Registered Charity*

Entity's purpose or mission

*To equip and empower rangatahi to overcome barriers in life and strengthen them in their individual life journey.*

Entity structure

*The entity is a standalone incorporated society.*

Entity's governance arrangements

*The entity is governed by a Committee.*

Entity's reliance on volunteers and donated goods or services

*Youthline Central North Island relies on Volunteers to crew the 0800 numbers and text to talk services. As well as events in our wider community.*

**Performance Report****Entity Name**

Youthline Central North Island Incorporated

**For the year ended**

31/03/2025

**Statement of Service Performance****Description of medium to long term objectives**

- To provide a safe environment for Clients, Volunteers and Staff,
- To provide community services that provide a range of quality and effective services based on best practice for young people, their whanau and our wider community,
- To provide trained volunteers that support the 0800 number and text to talk services that Youthline provides nationally,
- To hire people with the right skill sets to assist rangatahi in need, to training and empower volunteers that can have a positive impact on rangatahi in need. To conduct programmes and events that are in line with our values, and strategic plan for Youthline Central North Island.

Description of key activities	Quantity	
	Current year	Last year
Volunteer Numbers - Palmerston North	23	26
Volunteer Hours - Palmerston North	954	871
Number of Programme Attendees	425	327
Number of Mentoring Clients	98	82
Number of Mentoring Sessions	894	623
Counselling - Number of In House Clients	137	213
Counselling - Number of In House Sessions	496	883

Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

FINANCIAL INFORMATION

Statement of financial performance

	Note	Current year \$	Last year \$
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	38,102	46,801
General grants	1	274,589	285,184
Capital grants and donations	1	12,587	19,955
Government service delivery grants/contracts	1	410,902	362,293
Revenue from commercial activities	1	20,970	45,403
Interest, dividends and other investment revenue		1,499	2,230
Other revenue	1	16,849	19,620
<b>Total revenue</b>		<b>775,497</b>	<b>781,486</b>
<b>Expenses</b>			
Employee remuneration and other related expenses	2	630,777	643,274
Volunteer related expenses		33	728
Expenses related to commercial activities	2	136,573	134,723
Other expenses	2	14,440	10,609
<b>Total expenses</b>		<b>781,823</b>	<b>789,334</b>
<b>Surplus/(Deficit) for the year</b>		<b>( 6,326 )</b>	<b>( 7,848 )</b>

This performance report has been approved by those charged with governance.

Date 21/10/25  
 Signature [Signature]  
 Name James Allen  
 Position Chairperson

Date 21-10-25  
 Signature [Signature]  
 Name Anne Pudick  
 Position Treasurer

This Statement is to be read in conjunction with the Accounting Policies, Notes to the Financial Statements and the Auditors Report



Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

FINANCIAL INFORMATION

Statement of financial position

	Note	Current year \$	Last year \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and short-term deposits	3	116,871	12,819
Debtors and prepayments	3	46,731	37,983
<b>Total current assets</b>		<b>163,601</b>	<b>50,802</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	36,387	48,541
<b>Total non-current assets</b>		<b>36,387</b>	<b>48,541</b>
<b>Total assets</b>		<b>199,988</b>	<b>99,343</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	43,537	22,184
Employee costs payable	4	49,529	44,948
Deferred revenue	4	117,905	36,867
<b>Total current liabilities</b>		<b>210,971</b>	<b>104,000</b>
<b>Total Liabilities</b>		<b>210,971</b>	<b>104,000</b>
<b>Total assets less total liabilities (net assets)</b>		<b>( 10,982 )</b>	<b>( 4,656 )</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	( 10,982 )	( 4,656 )
<b>Total Accumulated Funds</b>		<b>( 10,982 )</b>	<b>( 4,656 )</b>

This Statement is to be read in conjunction with the Accounting Policies, Notes to the Financial Statements and the Auditors Report

Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

FINANCIAL INFORMATION

Statement of cash flows

	Current year \$	Last year \$
<b>Cash flows from operating activities</b>		
<b>Operating receipts (money deposited into the bank account)</b>		
Donations, koha, bequests and other general fundraising activities	38,102	46,801
General grants	367,189	197,380
Capital grants and donations	7,587	24,955
Government service delivery grants/contracts	398,664	339,440
Gross sales from commercial activities	21,042	44,300
Interest, dividends and other investment receipts	1,499	2,230
Other cash received	19,601	15,548
<b>Total receipts</b>	<b>853,684</b>	<b>670,654</b>
<b>Less operating payments (money withdrawn from your bank account)</b>		
Employee remuneration and other related payments	614,742	639,976
Volunteer related payments	33	728
Payments related to commercial activities	133,911	143,299
Other payments	558	352
<b>Total payments</b>	<b>749,244</b>	<b>784,355</b>
<b>Net cash flows from operating activities</b>	<b>104,440</b>	<b>( 113,701 )</b>
<b>Cash flows from other activities</b>		
<b>Cash was received from:</b>		
Sale of property, plant and equipment	12,174	0
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	12,562	36,916
<b>Net cash flows from other activities</b>	<b>( 388 )</b>	<b>( 36,916 )</b>
<b>Net increase/(decrease) in cash</b>	<b>104,052</b>	<b>( 150,617 )</b>
<b>Opening cash</b>	<b>12,819</b>	<b>163,436</b>
<b>Closing cash</b>	<b>116,871</b>	<b>12,819</b>

This Statement is to be read in conjunction with the Accounting Policies, Notes to the Financial Statements and the Auditors Report

## Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

## Statement of Accounting Policies

### Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

### Treatment of GST

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

### Income Tax

Youthline Central North Island Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Donations, koha, bequests and other general fundraising activities

Revenue is recorded as income when received.

### General Grants

Revenue is recognised when the right to receive funding has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

### Government service delivery grants/contracts

Revenue comprises amounts received and receivable by the entity for services supplied in the ordinary course of business from Government organisations. Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

### Employee remuneration and other related expenses

Expenses are included as employees provide services and become entitled to wages and salaries and leave entitlements.

### Expenses related to commercial activities

Expenses are recorded when the cost is incurred.

### Bank Accounts and Cash

Cash and short term deposits in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Debtors and prepayments

Debtors are recorded when action is taken (such as goods or services sold) to give the society the right to collect cash in the future and are initially measured at the amount owed.

Prepayments are recorded when the payment is made, at the amount relating to the future good or service being received.

### Property, plant and equipment

Assets are recorded at cost less accumulated depreciation. Depreciation rates are as follows:

- Furniture and Equipment 15% DV and 15% SL
- Office Equipment - 15% - 48% DV and 25% - 33.3% SL
- Vehicles 20% SL

### Creditors and accrued expenses

Creditors are recorded when a transaction occurs that creates the payment obligation and is measured at the amount owing. If the society has not received a supplier invoice an accrual is recorded for an estimate of the amount to be paid.

### Employee costs payable

Employee costs payable include amounts for which an employee has earned the entitlement or the society has withheld amounts from wage and salaries already paid and is measured at the amount to be paid.

### Deferred revenue

Deferred revenue relates to grants where there are unfulfilled obligations for the society to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the grants are earned.

### Changes in Accounting Policies

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

Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Donations	28,064	39,811
	Catalytic Foundation	8,007	5,500
	Friends of YCNI	2,030	1,490
	<b>Total</b>	<b>38,102</b>	<b>46,801</b>

Category	Analysis	Current year	Last year
General grants	Aotearoa Trust	5,000	20,000
	Diocesan Catholic Charities	5,700	0
	Eastern & Central Trust	35,256	11,244
	Grassroots Trust	15,000	13,000
	Ilott Trust	2,401	1,782
	JBS Duddings Trust	20,000	12,762
	Lion Foundation	25,000	25,000
	Mercury	2,000	0
	NZ Lotteries Commission	82,281	77,719
	NZCT Community Trust	17,055	2,717
	PN Community Services Council Small Grants Fund	3,000	4,585
	Pub Charities	32,456	60,662
	T G McCarthy Trust	0	21,600
	Trust House Masterton	29,440	34,113
<b>Total</b>	<b>274,589</b>	<b>285,184</b>	

Category	Analysis	Current year	Last year
Capital grants and donations	North & South Trust	7,587	0
	One Foundation	5,000	0
	Mainland Foundation	0	4,387
	Pub Charities	0	15,568
<b>Total</b>	<b>12,587</b>	<b>19,955</b>	

Category	Analysis	Current year	Last year
Government service delivery grants/contracts	Carterton District Council	2,000	0
	COGS	15,111	27,703
	Department of Corrections	40,400	121,200
	Horowhenua District Council	2,400	3,500
	Manawatu District Council	10,000	10,000
	Ministry of Social Development	0	3,100
	Oranga Tamariki	3,000	6,800
	Palmerston North City Council	88,246	20,455
	Te Whatu Ora	204,994	133,623
	Think Hauora	39,751	29,179
	Wellbeing Programme	5,000	6,733
<b>Total</b>	<b>410,902</b>	<b>362,293</b>	

Category	Analysis	Current year	Last year
Revenue from commercial activities	Counselling	20,290	0
	Mentoring	680	44,086
	Programme Fees	0	900
	Training Fees	0	417
<b>Total</b>	<b>20,970</b>	<b>45,403</b>	

Category	Analysis	Current year	Last year
Other revenue	Rent Received	11,477	15,600
	Sundry Income	4,032	4,020
	Gain on Disposal of Assets	1,340	0
<b>Total</b>	<b>16,849</b>	<b>19,620</b>	

Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	Salaries and Wages	609,933	622,382
	ACC Levies	1,696	1,643
	Training and Supervision	15,542	16,721
	Other Staff Costs	3,606	2,528
	<b>Total</b>	<b>630,777</b>	<b>643,274</b>

Category	Analysis	Current year	Last year
Expenses related to commercial activities	Rent and OPEX	61,466	72,959
	Administration Expenses	23,171	29,751
	Information Technology and Communications	8,104	7,702
	Audit Fees	4,600	4,850
	Service Delivery Costs	39,231	19,461
<b>Total</b>	<b>136,573</b>	<b>134,723</b>	

Category	Analysis	Current year	Last year
Other expenses	Bank Fees	558	352
	Depreciation	13,496	10,257
	Loss on Disposal of Assets	386	0
<b>Total</b>	<b>14,440</b>	<b>10,609</b>	

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	Cash on Hand	100	100
	Westpac - Current	23,743	5,771
	Westpac - Savings	93,028	6,948
<b>Total</b>	<b>116,871</b>	<b>12,819</b>	

Category	Analysis	Current year	Last year
Debtors and prepayments	Aged Receivables	37,492	55,967
	Provision for Doubtful Debts	0	(27,147)
	Other Receivables	1,043	6,708
	Prepayments	8,196	2,455
<b>Total</b>	<b>46,731</b>	<b>37,983</b>	

Performance Report

Entity Name

Youthline Central North Island Incorporated

For the year ended

31/03/2025

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Accounts Payable	10,941	7,243
	Accruals	7,461	6,400
	GST	25,135	8,541
	<b>Total</b>	<b>43,537</b>	<b>22,184</b>

Category	Analysis	Current year	Last year
Employee costs payable	Payroll Accruals	14,534	11,482
	Leave Owing	22,955	21,856
	PAYE payable	12,040	11,610
	<b>Total</b>	<b>49,529</b>	<b>44,948</b>

Category	Analysis	Current year	Last year
Deferred revenue	Capital Grants - One Foundation	0	5,000
	General Grants - Eastern & Central Trust	0	15,256
	General Grants - Ilott Trust	0	400
	General Grants - PN Community Services Council Small Grants Fund	2,000	0
	General Grants - NZ Lotteries Commission	90,000	7,281
	General Grants - NZ Community Trust	11,295	0
	General Grants - Trust House Masterton	5,560	0
	Government Grants - Manawatu District Council	2,500	2,500
	Government Grants - PNCC Strategic Priority Grant	5,753	5,230
	Rent	797	1,200
	<b>Total</b>	<b>117,905</b>	<b>36,867</b>

The above grants were provided to assist with the entity's operating expenses, with the exception of rent, which was received in advance of being earned. All grants have a requirement to return unspent funds. It is expected that all of the above deferred revenue will be recorded as income in the next financial year when grant expectations are satisfied.

Note 5 - Property, Plant and Equipment

Asset Class	Current year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Motor vehicles	36,597	0	10,834	6,226	0	19,537
Furniture and fixtures	5,763	0	311	980	0	4,472
Office equipment	6,181	12,562	75	6,290	0	12,378
<b>Total</b>	<b>48,541</b>	<b>12,562</b>	<b>11,220</b>	<b>13,496</b>	<b>0</b>	<b>36,387</b>

Asset Class	Last year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying amount
Motor vehicles	13,029	29,548	0	5,979	0	36,597
Furniture and fixtures	1,429	5,108	0	774	0	5,763
Office equipment	7,425	2,260	0	3,504	0	6,181
<b>Total</b>	<b>21,883</b>	<b>36,916</b>	<b>0</b>	<b>10,257</b>	<b>0</b>	<b>48,541</b>

**Performance Report**

**Entity Name**

*Youthline Central North Island Incorporated*

**For the year ended**

*31/03/2025*

**Note 6 - Accumulated Funds**

Description	Current year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	
Opening balance	0	(4,656)	0	0	0	0	(4,656)
Surplus/(Deficit)		(6,326)					(6,326)
<b>Closing balance</b>	0	(10,982)	0	0	0	0	<b>(10,982)</b>

Description	Last year						Total
	Capital Contributed by Owners	Accumulated Surpluses or Deficits	Restricted Reserves	Discretionary Reserves	Revaluation Reserves	Other Reserves	
Opening balance	0	3,192	0	0	0	0	3,192
Surplus/(Deficit)		(7,848)					(7,848)
<b>Closing balance</b>	0	(4,656)	0	0	0	0	<b>(4,656)</b>

**Note 7 - Commitments and Contingencies**

Commitment	Explanation and Timing	Current year	Last year
		\$	\$
Commitments to lease or rent assets	Lease at the Wairarapa Community Centre from 1 July 2023 for two years for \$345 (GST Exclusive) per month.	1,035	16,600
	Lease at 180 Cuba Street, Palmerston North from 1 July 2024 for three years for \$4,158.18 (GST Exclusive) per month.	112,273	0

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

**Note 8 - Related Party Transactions**

There were no transactions involving related parties during the financial year. (Last year - Nil)

**Note 9 - 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)

**Note 10 - Ability to Continue Operating**

The assumption of going concern was concluded as appropriate by the committee given the funding and support they continue to receive from philanthropic funding and or third party grant sources.

The events and conditions that have caused the decline in the financial position are due to a major contract ceasing that was beyond Youthline's control and the ongoing economic conditions in New Zealand that are negatively affecting third party funding. We in turn are adversely affected by the smaller contestable funding pots now available.

The entity's plan to resolve the financial position includes:

1. Have received additional contracts and have applications in / are in discussions with funders for additional funding
2. When replacing staff Youthline will offer fixed term contracts in the short term
3. Budgeting for a surplus in 2026

If the going concern assumption is not valid, the consequence is the entity may be unable to realise the value in its assets and discharge its liabilities in the normal course of business.



To the Readers of Youthline Central North Island Incorporated

## Opinion

We have audited the accompanying Performance Report of Youthline Central North Island Incorporated on pages 1 to 10, 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 2025, the Statement of Financial Position as at 31 March 2025, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 31 March 2025;
- the service performance for the year ended 31 March 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Shelter Masterton Incorporated as at 31 March 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

## 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 New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (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 Shelter Masterton Incorporated 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 in our capacity as auditor we have no relationship with, or interests in, Youthline Central North Island Incorporated.

## Emphasis of Matter - Material Uncertainty related to Going Concern

We draw attention to the statement of financial performance and the statement of financial position, that reports the Society incurred a deficit of \$6,326 for the year ended 31 March 2025. Also as at that date, the Society's Working Capital position (current assets less current liabilities) was negative \$47,370, and Total Accumulated Funds (equity) was reported at negative \$10,982. As stated in Note 10 - Ability to Continue Operating these events, or conditions, along with other funding matters as set forth in the note, indicate that a material uncertainty exists that may cast significant doubt as to the Society's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

## Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's 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 as a body, for our audit work, for this report, or for the opinions we have formed.

## Committee's Responsibility for the Performance Report

The Committee is responsible on behalf of the entity for:

- a) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;
- b) the preparation and fair presentation of the Performance Report 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 the Tier 3 (NFP) Standard, and

# INDEPENDENT AUDITOR'S REPORT

- c) for such internal control as the Committee determine 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 Committee is responsible on behalf of the entity 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 Committee either intends to liquidate the entity 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 ISAs and NZ AS1 (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 this Performance Report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1 (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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 entity 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.

We communicate with the Committee 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.

## Other Matter

The society's performance report for the year ended 31 March 2024 was audited by a predecessor independent auditor that dated its independent auditor's report on 24 September 2024.

