

# General Purpose Financial Report

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2025



# Approval of the General Purpose Financial Report

The Trustees are pleased to present the approved General Purpose Financial Report of Auckland Sexual Abuse Help Foundation Charitable Trust for the year ended 30 June 2025.

Approved for and behalf of the Trustees

Two handwritten signatures in blue ink. The first signature is on the left and the second is on the right, connected by a horizontal line. The first signature appears to be 'M. Mahoney' and the second appears to be 'K. Dewar'.

28 October 2025

28 October 2025

## Our Vision, Purposes & Plan

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### Our Vision

To work towards a society where relationships are based on co-operation and respect, to end sexual violence.

### Our Purpose

To support the well-being of women and children in their healing from the effects of sexual abuse/assault;

To work towards the prevention of sexual abuse/assault; and

To develop and share knowledge which supports these purposes.

### Our Strategy 2022-2026

Consolidate and develop quality client-centred services.

Champion social and legal change to prevent sexual violence and to support those impacted by it.

To achieve this, we need the community to know who we are, to invest in a strong and supported workforce and collaborative relationships with others, and for the organisation to be financially sustainable, effective and efficient.

### Our Pillars

- **We help to heal** victims and survivors through 24/7 crisis support, counselling, helpline services, and support through criminal justice processes. Sexual abuse or assault can have devastating long-term effects, so offering survivors and their families the help they need when they need it can assist them to reclaim their rights to live good lives.
- **We help to create the change** we all want to see in our society. We advocate for the rights of sexual abuse survivors in seeking change to those systems which cause them further harm, collaborate with others to develop innovative paths to change, and support young people as change-makers in their own communities through our *Dear Em* programme... so we can help protect future generations too.
- **We help to educate** by teaching the Auckland community in person, online, and through media about sexual abuse, raising awareness and reducing stigma, so we can all support those who have been hurt.
- **We help to prevent** sexual abuse in the first place, by working with families, preschool centres, and communities, and teaching them how to protect our most vulnerable. Our *We Can Keep Safe* preschool programme teaches how to support concepts of 'body ownership', simple touching rules, and adult behaviour to watch out for.

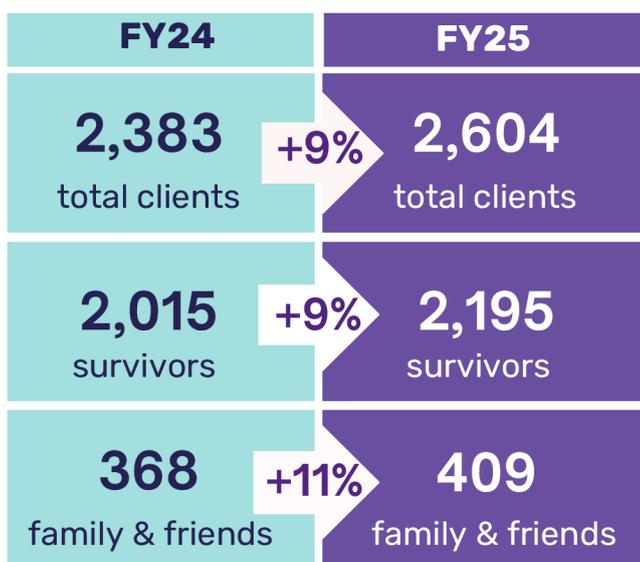
## Our Pillars



## Who We've Helped

HELP Auckland is known for our specialisation in assisting survivors of sexual violence, so people contact us directly, or are referred by Police, schools, or other health or social service agencies.

### Clients we've helped

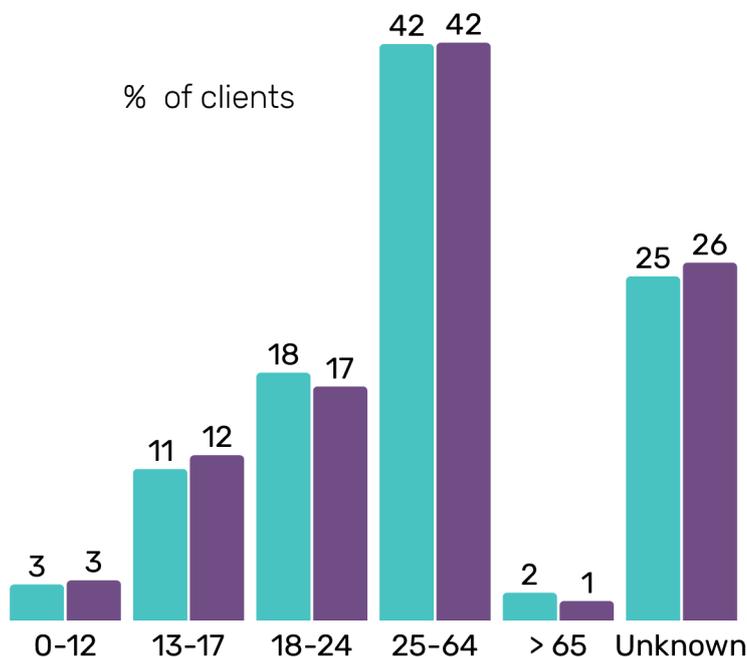


While we have assisted more people this year, requests for service continue to increase as sexual violence is not yet reducing. Prevention programmes and cultural shifts in thinking about consent are having some impact, but the sharing of images of child sexual abuse and other sex crimes are at the same time driving perpetration up. Our crisis service has kept pace with increased demand and led this year's increase in the number of clients we have assisted, but Poutu and Therapy Services have not been able to meet the needs of all of those who wanted support.

● FY24 ● FY25

### Clients we've helped by age

Anyone can be targeted for sexual violence, but some people are more likely to be targeted than others – those with least power, and those least likely to tell or to be believed. Age, gender, ethnicity, and disability are some of the key factors. However, who can actually access services tells a different story, with adults being most able to access services. We work in local high schools to assist young people to get what they need when they need it.

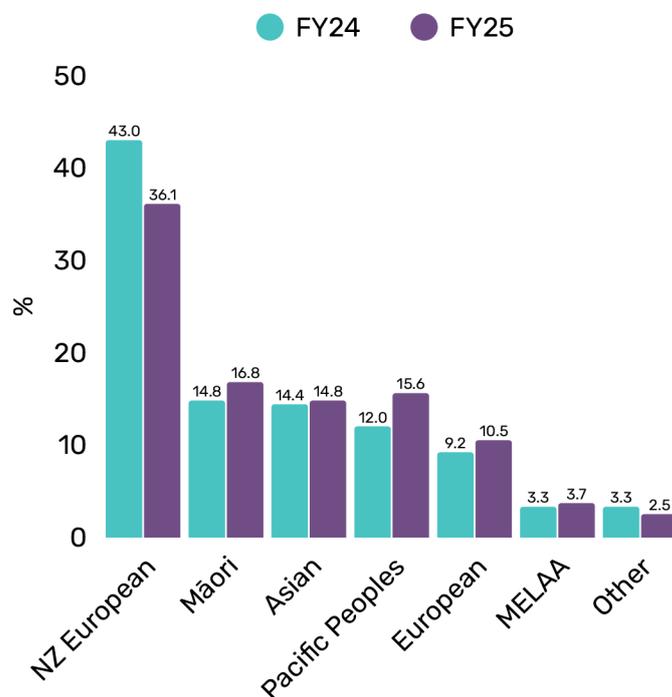


## Clients we've helped by ethnicity

The ethnicity of the clients we served reflects the changing patterns of who lives in this city - decreasing rates of Pākehā and increasing rates of Māori, Asian, and other ethnicities from around the world.

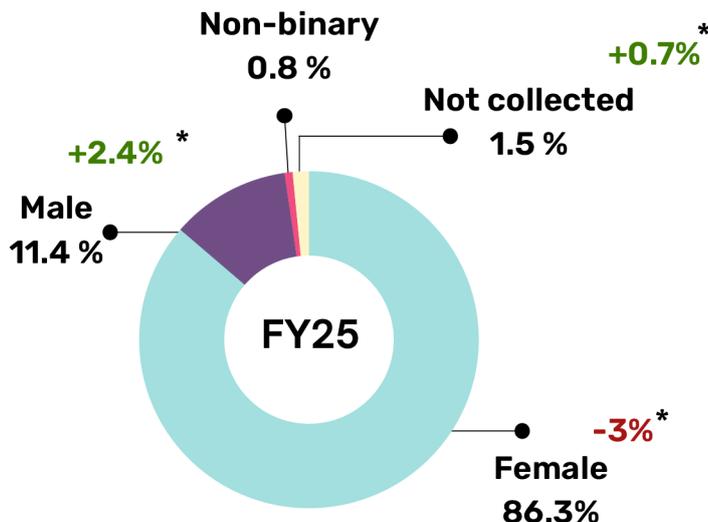
We are increasing our capacity to serve all people well with staff bringing language and cultural diversity, the appointment of lead roles, and development of strategy to drive our capacity forwards.

The largest increase is in the proportion of Pacific clients, which is no surprise as Pasifika service Poutu provides a culturally appropriate service. We continue to work in partnership with Kaupapa Māori services Tu Wahine Trust and Korowai Tūmanako, though their cover is not complete so we still support some Māori clients.



## Clients we've helped by gender

We provide service for all genders, but most clients are female. While females and non-binary people are targeted at higher rates, we also know that males can be less likely to seek support. These figures suggest that this might be changing, with an increase in the proportion and number of males seeking support. Following the initial crisis support, as well as referral to our therapy services, we also offer males referral to Better Blokes, who provide a service specifically for male survivors.



\*% change from FY24

## What did we do?

9,714



phone calls

+5.1%

### Telephone

While the number of day time phone engagements have remained steady, the need for support outside of office hours has increased significantly.

8,949



texts and emails

+ 89.2%

### Texts and emails

Communication via text messages or email has almost doubled in the past year. We can attribute some of this to the increase in support for young people over the past year. Reviewing the ways in which we communicate with our clients to meet them where they feel most comfortable is a continuing practice for crisis work.

386



in-person support sessions

- 8.5%

### Support sessions

Fewer in-person support sessions, reflects the move to a preference for use of digital communications for some survivors.

557



call outs in FY25

- 6.7%

### Call outs

FY25 saw a decrease in number of call outs by 40 events. This was driven by a reduction in Police call outs, but there was an increase in call outs to Accident and Emergency centres and Hospitals, and support at forensic medical examinations.

## How well did we do?

Many survivors have high levels of distress when they call us, so it is usually not appropriate to be asking them to give direct feedback about the service we have given. Therefore, the following feedback is based on the crisis worker's qualitative assessment as to whether the client has received the support they needed when they needed it.



FY24	FY25
<b>99%</b> positive assessments of support	<b>99%</b> positive assessments of support

## Client Feedback



“...This is one of the first times that I have felt there is a degree of understanding when it comes to what my daughter may be experiencing and the real impact on our family...”



We love [HELP Crisis Counsellor], the way she connected with us was awesome. I've met other counsellors over the years and they talk over you or don't listen but she really listens. She does a really good job. She's really special.

## Justice Services



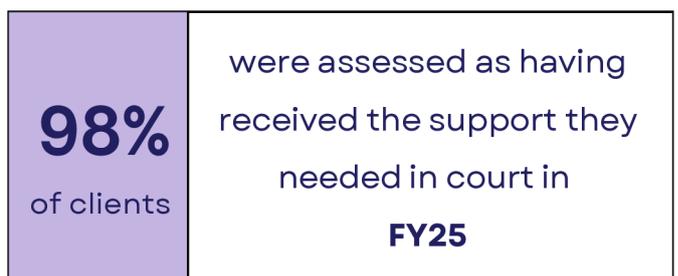
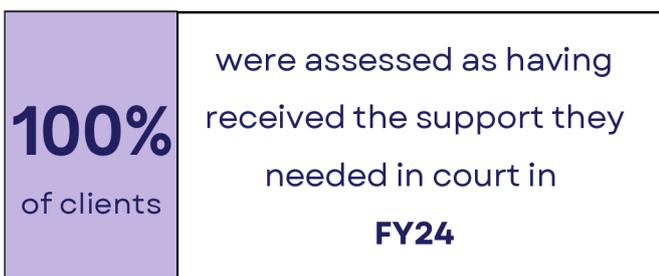
### What did we do?

Justice Services supported 27% more survivors in FY25. The Justice team have noted that building relationships with Police and Court staff has meant a better understanding of the court support service and thus an increase in referrals. We expect the FY26 year to increase again with the addition of the Child Court Support Advocate role within our team.



### How well did we do it?

This feedback is based on the Court Support Workers' qualitative assessment as to whether the client has received the support they needed when they needed it.



## Poutu Pasifika

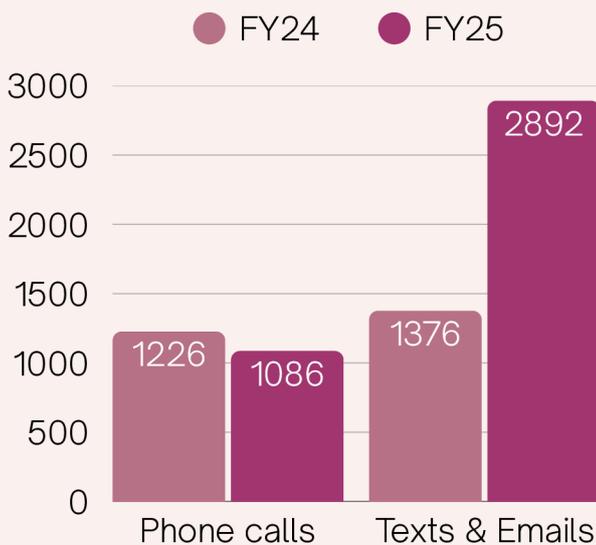


The development of Poutu Pasifika has continued through this year, adding provision of counselling and court support to the existing crisis and social work services.

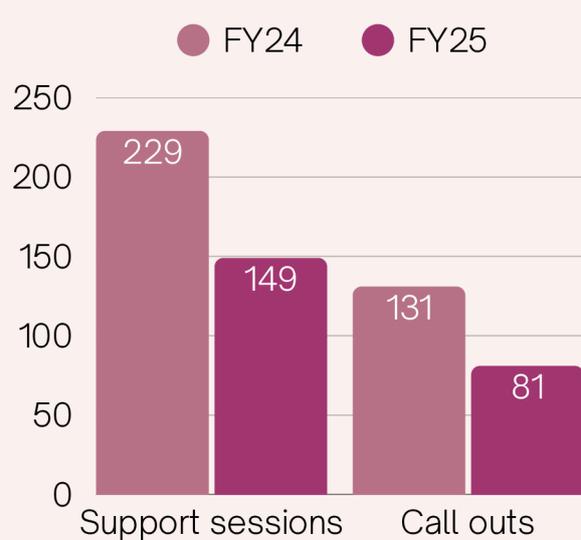
### What did we do?

While there were reductions in number of phone calls, support sessions and call outs, a significant increase in text and email communications and provision of 221 counselling sessions made for a busy year.

Phone, text and email engagements



In-person support



### By Pasifika, for Pasifika counselling and court support services

**221**

counselling sessions

**29**

clients supported through court

The development of *by Pasifika, for Pasifika* long-term counselling and court support services have been significant achievements of FY25. We provided 221 counselling sessions to survivors and multiple family members, with session lengths allowing time for meaningful healing. We supported 29 clients through court processes. Note there are no comparisons to prior year as these are new services.

## How well did we do it?

Many survivors have high levels of distress when they engage with us, so it is not often appropriate to be asking them to give direct feedback about the service we have given. Therefore, the following feedback is based on the Poutu Pasifika worker’s qualitative assessment as to whether the client has received the support they needed when they needed it.



“...[client] is grateful there is a Pasifika service that works in this space as it is not something you talk about in the Samoan culture but she felt comfortable and safe enough to share part of her story with [Poutu Counsellor] and Poutu. [Client] shared she looks forward to working with [Poutu Counsellor] and Poutu as over the years she has mostly worked with non-Pasifika services and feels it is time to reconnect with her culture and is appreciative Poutu can support that part of her for her family.”



## Therapy Services

The impacts of sexual violence vary widely depending on a range of factors, including the age at which the abuse occurred, the relationship with the perpetrator, what was done, and how long it went on for. How much support the survivor had available at the time is also an important factor, noting that a characteristic of child sexual abuse is to groom the child’s family to isolate the child.

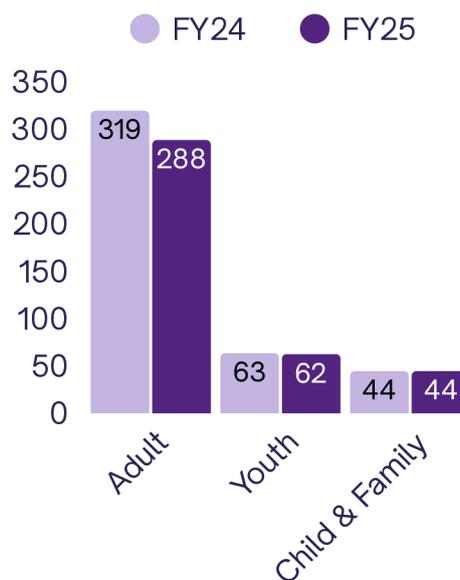
HELP has an in-house therapy team who, by way of specialist training and team support, are able to assist survivors with higher and more complex needs. These needs may stem from their experiences of sexual violence or be influenced by other factors, such as neurodiversity or learning difficulties. As a result, our Adult and Child & Family services are able to provide a more intensive and wrap-around service to fewer clients. Our mobile Youth service has a further focus - to overcome the issue of service access that young people often have by delivering service in schools.

Our Affiliate service complements the in-house service, with many of these practitioners offering specialised therapy modalities or areas of capability tailored to meet the diverse needs of survivors.

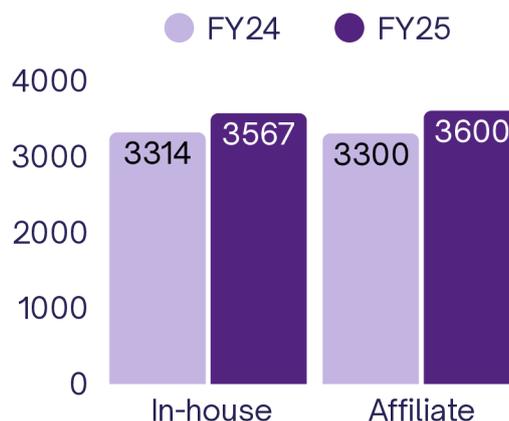
### What did we do?

We provided counselling or therapy to 413 clients, with 165 seen by our in-house team and 227 seen by our affiliate service of private practitioners. While we are always trying to increase service provision year on year, this is a slight drop on the prior year when we provided service to 417 clients. However, the number of sessions provided was up across all client groups. While this could reflect a change in the service being delivered by the counsellors and therapists, a lack of change in personnel means that it is more likely to reflect the increased difficulty of trauma recovery in stressful times.

**Total number of therapy clients**



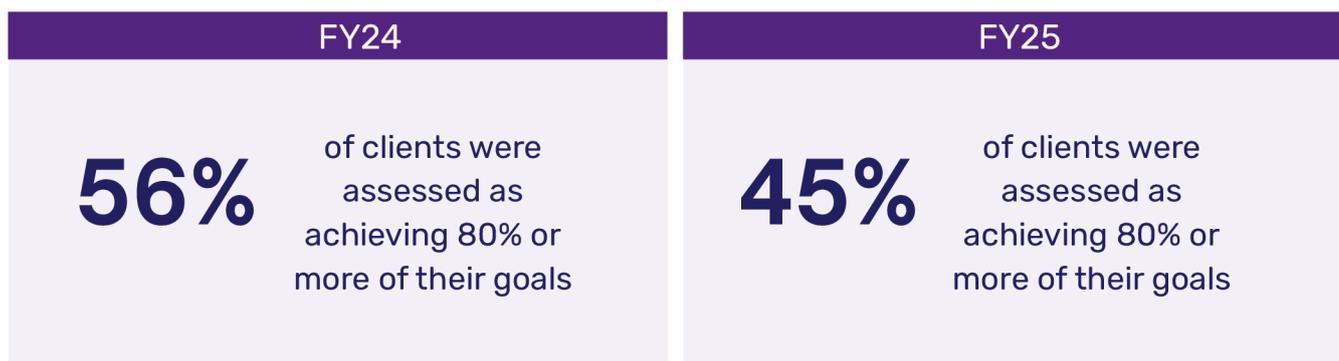
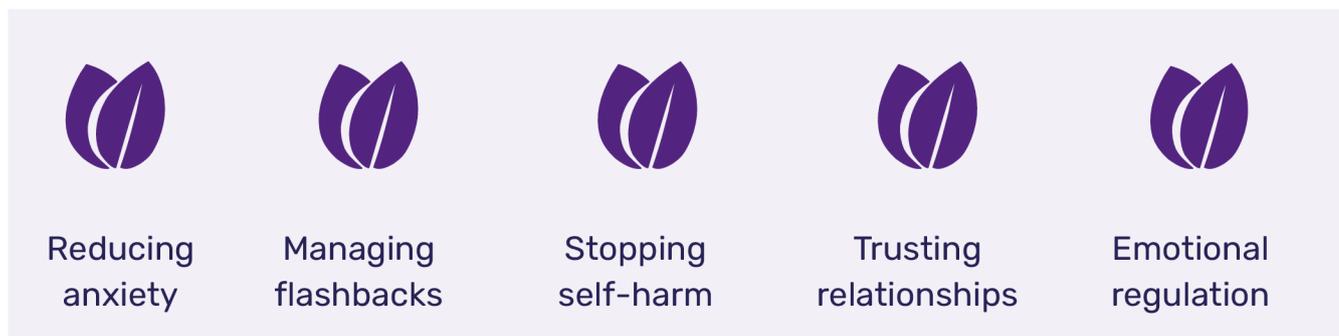
**Total number of sessions delivered by service type**



## How well did we do it?

One of the ways that we assess whether our services are meeting the needs of clients is to review the degree to which the survivor meets their therapy goals. These goals can vary widely as they are determined by each survivor in collaboration with their therapist during the beginning stage of therapy and reviewed regularly throughout the course of the work. Clients' goals tend to focus on symptom management at the beginning of therapy (e.g., managing flashbacks, reducing anxiety and depression, and stopping self-harm) and move on to wanting more control over their emotional responses to what was done to them, and to reconnecting with their own drive for life and establishing trusting relationships with others. In the final few sessions, the client and therapist assess the percentage of their goals which they have met. However, for those clients who finish therapy without a formal ending session, it is assessed by the therapist. All progress is valuable, though we aim to assist our clients to achieve 80% or more of their therapy goals by the end of therapy. The proportion of clients who achieved this in FY25 was lower than the previous year. Staff report that clients are making less progress as higher financial stress gets in the way practically, for example needing to work more, as well as physically – high stress hormones hinder the brain's capacity to recover from trauma.

Client goals typically focus on symptom management:





“I don’t feel at the time I sufficiently expressed my gratitude to you both. You were honestly so great when we all really needed support. I can’t speak highly enough of the both of you and your service. From the time I made the first phone call to the service I felt validated, heard and in safe hands, and that I could trust this was the right service/support for my daughter. How fantastic that such a vital service exists and that people have the benefit of your skill and expertise during a time of such trauma and grief. You guys rock!”

- Caregiver



“Without HELP I think I would still be a bad state. There is no one else that could help me. No one. HELP is changing my life for the better. Even I could reach out to those who have never received help like this in their lifetime I would recommend this service. I am seen and heard here.”

- Adult Survivor





## We Can Keep Safe Programme

Fun and games – that’s the way that we teach 3-5 year olds what they need to know to be less likely to be targeted for sexual abuse or, if they are, to get an adult to stop the abuse. Which child gets targeted is first about access, but next about getting away with it – who is least likely to protest, least likely to tell, and least likely to be believed. When children understand that they are the bosses of their own bodies and have the right to say “stop that, I don’t like it” if they have a “no” feeling, they are more likely to protest. When they understand to keep on telling until someone listens if something is done to them that they don’t like, they are more likely to disclose. And when parents understand grooming for child sexual abuse, they are more likely to know how to keep their children safe in the first place, and to listen and know how to stop the abuse if a child does disclose. We know that this is not the only answer, that we need to stop the pathway to abuse. But until our country and communities have the collective will to achieve that, we will keep empowering every child and every family that we can.

### What did we do?

**53**

**programmes delivered in FY25** **+13%**

**1,592**

**children received the programme in FY25** **+20%**

### How well did we do it?

Caregiver and teacher feedback responses highlighted the impact of the programme on their children’s behaviour, with all caregivers sharing their view that the programme was useful:

- All caregivers rated the programme as very useful
- All caregivers noticed changes in their child’s behaviour

“[The programme] has opened a whole family discussion about yes and no feelings; unwanted touch; private parts; and body ownership that otherwise may not have been prioritised, or as parents - not knowing the best language to use with our children during these discussions.”

- Caregiver

### Education

We educate others so that families, friends, and communities understand what survivors need and how to effectively support them. This support aids their recoveries both directly through specific interactions, and indirectly by countering the inherent and damaging message in sexual violence: that the victim doesn't matter. We educate through meeting with families, sharing information through social media and pamphlets, and assisting other professionals through phone consultations and training workshops. One of these in FY25 was with Explore, an organisation which provides behaviour support services to disabled people.



#### What did we do? - Training

The rates of sexual violence within the disabled community are much higher than the non-disabled population, and disabled people face greater barriers to accessing support. We are committed to meeting the needs of disabled people, and part of this is providing training to external agencies about sexual violence within the context of disability.

This year, two staff with lived experience of disability provided training to Explore, an organisation that provides behaviour support services. We presented to approximately 40 staff, covering issues relating to sexual violence in the context of disability: what is sexual violence, consent, the prevalence of sexual violence in the disabled community, signs of abuse, and how to manage disclosures in their client work.

#### How well did we do it?

Feedback was received from over half the attendees, which showed they found the presentation informative and helpful. Respondents identified information about the prevalence of sexual violence, abuse myths, and practical skills on how to receive disclosures as being particularly helpful.



“The training was informative and engaging. The information discussed was clear and it was also made clear how to apply this in practice. Good overview of how to identify sexual harm and how to support someone after/during disclosure”.

-Explore staff participant

## Dear Em Youth Leadership & Social Media Programme

HELP is committed to prevention and social change efforts. While there is much that is needed to address and eliminate sexual violence, we choose to work with those who, after children, are next most at risk of sexual violence – young people. Young people understand best the world they live in, the challenges, and protective factors that they face. The *Dear Em* programme was developed in partnership with young people to support them in making the changes that they see as impactful for their peers and communities.

### Leadership Programme

#### What did we do?

In December 2024, 15 Embassadors completed the year long Leadership Programme, the same number as the prior year. In February 2025, some exits and new recruits meant we began the year with 18 Embassadors. The programme includes engaging with community groups to support, provide education or share other social change work.



#### How well did we do it?

At the conclusion of the 2024 Leadership Programme, Embassador responses to feedback surveys found:

- 100% of respondents believed the programme had been very useful in helping them to develop leadership skills.
- 71.4% of respondents strongly agreed that the programme had contributed to their feelings of connectedness to others and society.
- 71.4% of respondents strongly agreed that the programme had contributed to their skills to speak up and intervene when they saw or experienced something not okay happening.

Three key growth & learning areas were identified from the programme feedback:



**interpersonal skills**  
incl. communication, collaboration, empathy



**personal skills**  
incl. confidence, setting boundaries, resilience



**specific knowledge**  
incl. the legal system, approaches to activism



“I’ve thought more about what it means to be a young person this year more than ever before... I’ve also learnt to think more critically about things but also to create space for other people’s learnings and how we can do this structurally.”

- Ambassador, end of year survey 2024



“Dear Em’s recent engagement with our postgraduate students was not only expertly delivered—with outstanding presentation skills—but also deeply impactful in ways that traditional academic input cannot replicate.”

- Roberto McLeay, Professional Teaching Fellow in Counselling



### Website

#### What did we do?

Our website contains a range of valuable resources, with our most viewed pages of FY25 varying across both new and existing content. This reinforces that our existing content is still relevant and useful, in particular core informative resources, while new content is also providing fresh insights and stories for our audience to engage with.

#### How well did we do?

We observed a 56.8% increase in website users across FY25 compared with the previous year.

### Instagram

#### What did we do?

As our team of Embassadors has grown, we have seen more youth-led content shared through our platforms, providing a diverse range of perspectives and topics.

#### Meet the Team

Reach: 3,659  
Likes: 138  
Shares: 31  
Saves: 4



#### Craft 'em Up event

Reach: 2,936  
Likes: 36  
Shares: 11  
Saves: 5



#### Rape Awareness Week Resources

Reach: 1,424  
Likes: 64  
Shares: 21  
Saves: 12



#### How well did we do it?

Like past years, we saw a significant spike in reach in May 2025, supported by Rape Awareness Week organic and boosted content, and events we hosted in the community. October 2024 also displayed increased reach, coinciding with the recruitment campaign for the 2025 Leadership Programme.

# 7,907



website users  
in FY25

# +56.8%



website users  
compared with  
FY24

# 1,719



Instagram followers  
at the end of FY25

# +11.4%



Instagram followers  
compared with  
FY24

## Collaborations

Co-operation and respect are what we need to do to end sexual violence, so collaboration is at the heart of our efforts to overcome this wicked problem. Many thanks to all of the other organisations and groups we walked alongside this year - Korowai Tūmanako, Tu Wahine Trust, Family Action, Counselling Services Centre, Medsac, Te Whatu Ora, New Zealand Police, Rape Prevention Education, Rainbow Violence Prevention Network, Project Restore, Vaka Tautua, Fonuaola, Pasefika Proud, Le Va, Mapu Maia, VisAble, Tautoko Mai, YWCA, AUT, AUSA, Executive Board for the Elimination of Family Violence and Sexual Violence, GRC, NZ Transport Agency, Thursdays in Black, The Backbone Collective, Curative, Mana Mokopuna and all the other organisations through Te Ohaaki a Hine - National Network Ending Sexual Violence Together.





## Income Generation

HELP Auckland is deeply grateful to all those who supported our mission in FY25 – including our generous donors, philanthropic funders, and business partners – enabling us to help heal survivors of sexual violence, support their families, and work to prevent future harm.

In FY25, our community contributed \$631,456, a 13.9% decrease from FY24. This consisted of \$229,293 raised through one-off and regular donations, fundraising campaigns and appeals, events, and business sponsorship (compared to \$259,612 in FY24), and \$402,163 from community grants – including support from Private Trusts, NZ Lotteries, Foundation North, and Auckland Council (compared to \$473,917 in FY24).

As for many charities, FY25 was a challenging year for HELP financially, with reduced funding available across Aotearoa. However, we have invested in our fundraising future, diversifying the skill set of our team with the recruitment of a Database Administrator, a Digital Marketing & Fundraising Coordinator, and a Grant Writer to strengthen income generation, especially in light of uncertainty around government contract income.

With this increased diversity of skill, renewed strategies, and the continued generosity of our community, we are optimistic about returning to growth in FY26 and working towards our goal of raising over \$1 million in a year.



*Miffy in the Auckland Marathon 2024*



*Ali Mau & attendees at HELP & Soul 2024*



*Ro & Imogen at the Grey Lynn Park Festival*



*Prima Facie Panel for Rape Awareness Week*



*Emily for Do Something HELPful 2025*



*Mark in the Hawke's Bay Marathon 2025*

## Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2025

	Note	2025	2024
		\$	\$
<b>Revenue</b>			
Government contracts	2	4,246,102	4,201,421
Fee for service contract	2	891,275	696,395
Grant income	2	580,684	684,504
Donations, sponsorships, subsidies, and bequests	2	280,486	287,334
Other income	2	78,411	149,734
Interest income	2	239,334	231,559
<b>Total revenue</b>		<b>6,316,293</b>	<b>6,250,946</b>
<b>Expenses</b>			
Employee expenses		(4,756,220)	(4,588,886)
Contractor expense		(721,791)	(691,594)
Property expenses	3	(382,838)	(319,950)
Administrative expenses	3	(323,528)	(283,835)
Other expenses		(164,611)	(116,729)
Depreciation	9	(54,050)	(56,950)
<b>Total expenses</b>		<b>(6,403,038)</b>	<b>(6,057,944)</b>
<b>Surplus/(Deficit) for the year</b>		<b>(86,745)</b>	<b>193,002</b>
Other comprehensive revenue and expense		-	-
<b>Total comprehensive revenue and expense</b>		<b>(86,745)</b>	<b>193,002</b>

This statement is to be read in conjunction with the notes to the financial statements.

## Statement of Changes in Net Assets

For the Year Ended 30 June 2025

	Note	Accumulated surplus	Contingency reserve	Conclusion reserve	Total accumulated funds
		\$	\$	\$	\$
<b>Balance as at 1 July 2023</b>		<b>3,977,465</b>	-	-	<b>3,977,465</b>
Surplus/(Deficit) for the year		193,002	-	-	193,002
Movement in reserves		-	-	-	-
<b>Balance at 30 June 2024</b>		<b>4,170,467</b>	-	-	<b>4,170,467</b>
<b>Balance at 1 July 2024</b>		<b>4,170,467</b>	-	-	<b>4,170,467</b>
Surplus/(Deficit) for the year		(86,745)	-	-	(86,745)
Movement in reserves		(3,440,000)	1,640,000	1,800,000	-
<b>Balance at 30 June 2025</b>		<b>643,722</b>	<b>1,640,000</b>	<b>1,800,000</b>	<b>4,083,722</b>

This statement is to be read in conjunction with the notes to the financial statements.

## Statement of Financial Position

As at 30 June 2025

	Note	2025	2024
		\$	\$
<b>Assets</b>			
Cash and cash equivalents	5	791,274	1,082,034
Investments	6	3,600,000	3,600,000
Receivables and prepayments	7	149,265	84,957
Inventories	8	15,384	16,441
<b>Total current assets</b>		<b>4,555,923</b>	<b>4,783,432</b>
Property, plant and equipment	9	225,888	202,784
<b>Total non-current assets</b>		<b>225,888</b>	<b>202,784</b>
<b>Total assets</b>		<b>4,781,811</b>	<b>4,986,216</b>
<b>Liabilities</b>			
Payable and accruals	10	205,150	325,591
Employee benefits	11	331,753	303,535
Deferred revenue	12	161,186	186,623
<b>Total current liabilities</b>		<b>698,089</b>	<b>815,749</b>
<b>Total liabilities</b>		<b>698,089</b>	<b>815,749</b>
<b>Net assets</b>		<b>4,083,722</b>	<b>4,170,467</b>
<b>Trust Funds</b>			
Accumulated surplus		643,722	4,170,467
Contingency reserve	14	1,640,000	-
Conclusion reserve	14	1,800,000	-
		<b>4,083,722</b>	<b>4,170,467</b>

This statement is to be read in conjunction with the notes to the financial statements.

## Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025	2024
		\$	\$
Government contracts, grants, donations and bequests		5,054,091	4,997,715
Fee for service contract and other income		952,423	828,369
Interest received		239,334	231,559
Payments to suppliers, employees and others		(6,456,684)	(6,040,500)
Net GST		(2,771)	12,172
<b>Net cash flows from operating activities</b>		<b>(213,606)</b>	<b>29,315</b>
Payments for property, plant & equipment		(77,154)	(52,802)
<b>Net cash flows from investing activities</b>		<b>(77,154)</b>	<b>(52,802)</b>
<b>Net increase/(decrease) in cash and cash equivalents held</b>		<b>(290,761)</b>	<b>(23,486)</b>
Cash and cash equivalents at the beginning of the year		1,082,034	1,105,520
<b>Cash and cash equivalents at the end of the year</b>	5	<b>791,274</b>	<b>1,082,034</b>

This statement is to be read in conjunction with the notes to the financial statements.

## Notes to the financial statements

### 1 OVERVIEW

#### **a Reporting Entity**

The Auckland Sexual Abuse Help Foundation Charitable Trust (the "Trust") is a charitable trust incorporated under the Charitable Trusts Act 1957. The Trust was registered as a charitable entity with the Charities Commission on 5 May 2008, with the registration number CC23863. For the purposes of financial reporting, the Trust is a public benefit entity (not-for-profit).

The general purpose financial report of the Trust is for the year ended 30 June 2025 and was authorised for issue by the Board of Trustees on the date recorded on page 2.

#### **b Basis of preparation**

The general purpose financial report has been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). It complies with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for a Tier 2 not-for-profit public benefit entity, and disclosure concessions have been applied where considered appropriate.

The Trust qualifies as a Tier 2 reporting entity as it is not publicly accountable and not large (operating expenditure has been between \$5m and \$33m).

#### **c Measurement basis**

The financial statements have been prepared on the historical cost basis except for certain items for which specific accounting policies have been identified.

The statement of cash flows has been prepared using the direct method. The financial statements are prepared on an accrual basis.

#### **d Functional and presentation currency**

The financial statements are presented in New Zealand Dollars (\$), which is the Trust's functional currency. All financial information presented in New Zealand Dollars has been rounded to the nearest dollar, except when otherwise indicated.

#### **e Use of estimates and judgements**

The preparation of the general purpose financial report in conformity with PBE Accounting Standards Tier 2 requires management to make judgements, estimates and assumptions that affect the application of accounting policies, disclosures, and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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

Judgements have been made regarding what to disclose in the statement of service performance. Management has made judgements in relation to which outcomes and outputs best reflect the performance towards achievement of the Trust's purpose and alignment with its strategy.

## **f Taxes**

The Trust is exempt from income tax under Income Tax Act 2007 on income earned for charitable purposes in New Zealand. All amounts are shown exclusive of GST, with the exception of receivables and payables which are shown inclusive of GST.

## **g Changes in accounting policies and estimates**

The accounting policies detailed in the following notes have been applied consistently to all periods presented in the general purpose financial report and have been applied consistently by the Trust.

There has been one change in estimates, refer to note 9(c)

## **h Change in presentation of revenue in the statement of cash flows**

In the current year, the Trust has elected to present a breakdown of revenue in the statement of cash flows to provide more detailed information to users of the financial statements. Comparative figures for the prior year have been reclassified to conform with the current year's presentation. This change has no impact on the net cash flows or the overall financial position of the Trust.

## **2 REVENUE**

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Trust, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Trust's revenue streams must also be met before revenue is recognised.

### ***a Revenue from exchange transactions***

#### **Fee for service contract**

Revenue received under the ACC Sensitive Claims contract is classified as exchange transactions. This income is recognised in the statement of comprehensive revenue and expenses when the services are rendered.

## **Other income**

Other income is exchange transactions which are made up of various amounts. This income is recognised in the statement of comprehensive revenue and expenses when services are rendered or goods provided.

## **Interest income**

Interest Income includes interest earned from cash and cash equivalents, such as bank accounts and short term deposits, and investments, including term deposits. Interest income is earned monthly from the bank and is recognised in the statement of comprehensive revenue and expenses in the period in which it is earned and received.

## ***b Revenue from non-exchange transactions***

Non-exchange transactions are those where the Trust receives an inflow of resources (i.e. cash, tangible assets, intangible assets) but provides no (or nominal) direct consideration in return. Inflows of resources from non-exchange transactions, other than services in-kind, that meet the definition of an asset are recognised as an asset only when:

- It is probable that the Trust will receive an inflow of economic benefits or service potential;
- and
- The fair value can be reliably measured.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow. Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Trust's non-exchange transaction revenue streams must also be met before revenue is recognised.

## **Government contracts and grant income**

Government contracts and grants are classified as non exchange transactions and are received for specific use. This income is recognised in the statement of comprehensive revenue and expenses when the requirements under the contract or grant agreement have been met. Any income with specified use and refund conditions for which the requirements under the contract or grant agreement have not been completed are accrued as liabilities until all the conditions have been fulfilled.

## **Donations, subsidies and bequests**

Donations and subsidies are recognised when received. Bequests are recognised when all conditions of the bequest have been met. Any bequests where the conditions have not been met are included in deferred revenue.

	<b>2025</b>	<b>2024</b>
	\$	\$
<b>Exchange revenue</b>		
Fee for service contract	891,275	696,395
Other income	78,411	149,734
Interest income	239,334	231,559
	<b>1,209,021</b>	<b>1,077,688</b>
<b>Non exchange revenue</b>		
Government contracts	4,246,102	4,201,421
Grant income	580,684	684,504
Donations, sponsorships, subsidies and bequests	280,486	287,334
	<b>5,107,271</b>	<b>5,173,258</b>
<b>Total revenue</b>	<b>6,316,293</b>	<b>6,250,946</b>

## **3 EXPENSES**

### ***Audit Fees***

Included within Administrative Expenses are the following fees paid to the Trust's auditors:

	<b>2025</b>	<b>2024</b>
	\$	\$
Audit of financial statements	25,050	22,729
Other non assurance services	4,200	-
	<b>29,250</b>	<b>22,729</b>

### ***Change in expense presentation***

During the year ended 30 June 2025, the Trust revised its expense categories presented by nature in the Statement of comprehensive revenue and expense. The category "Property costs" was introduced to group rent, utilities, cleaning and maintenance expenses, which were previously disclosed separately. Comparative figures have been restated to reflect this change for consistency and comparability.

## 4 FINANCIAL INSTRUMENTS

The Trust holds financial instruments in the form of cash and cash equivalents, receivables, term deposits, payables, and deferred revenue. These are measured at amortised cost in accordance with PBE IPSAS 41. The entity does not hold any derivative instruments or complex financial assets.

The financial instruments expose the entity to minimal credit and liquidity risk. Credit risk is managed by placing funds only with registered New Zealand banks. Liquidity risk is managed through regular monitoring of cash flow forecasts and maintaining sufficient cash reserves.

## 5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value, and bank overdrafts. Cash and cash equivalents are classified as financial assets at amortised cost.

	2025	2024
	\$	\$
Bank accounts	291,274	1,082,034
Short Term Deposits	500,000	-
	<b>791,274</b>	<b>1,082,034</b>
Per annum annual interest rate ranges applicable to bank accounts	0.00-2.65%	0.00-2.70%

There are no restrictions over any of the cash and cash equivalent balances held by the Trust.

## 6 INVESTMENTS

Investments comprise term deposits which have an original term greater than three months and therefore do not fall into the category of cash and cash equivalents. Investments are classified as financial assets at amortised cost.

	2025	2024
	\$	\$
Term deposits - maturing within 12 months of the balance date	3,600,000	3,600,000
	<b>3,600,000</b>	<b>3,600,000</b>
Per annum annual interest rate ranges applicable to term deposits	4.00-5.90%	5.75-6.10%

## 7 RECEIVABLES AND PREPAYMENTS

Receivables and prepayments are recognised and carried at original invoice amount less any allowance for any uncollectable amounts. Individually impaired receivables relate to debtors for whom there is objective evidence of inability to pay. Receivables and prepayments are classified as financial assets at amortised cost.

	2025	2024
	\$	\$
Receivables from exchange transactions	107,993	60,354
Receivables from non exchange transactions	21,437	20,668
Prepayments	14,260	3,052
GST	5,575	883
	<b>149,265</b>	<b>84,957</b>

## 8 INVENTORIES

Inventories include assets held for sale and assets held for distribution at no charge. Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution at no charge are measured at cost adjusted for any loss of service potential. The cost of inventories is assigned using the first-in, first-out formula.

	2025	2024
	\$	\$
Inventories held for sale	2,919	3,062
Inventories held for distribution at no charge	12,464	13,379
	<b>15,384</b>	<b>16,441</b>

## 9 PROPERTY, PLANT AND EQUIPMENT

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### **a Recognition and measurement**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. Donated property, plant and equipment is shown at fair value as determined by the Trustees, less accumulated depreciation and impairment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

### **b Subsequent expenditure**

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Trust. All other repair and maintenance costs are recognised in surplus or deficit as incurred.

### **c Depreciation**

During the current financial year, the Trust revised the depreciation rate for computer equipment from 48% to 20% straight-line. This change reflects updated expectations of the assets' useful lives, based on management's assessment and historical retention patterns. The revised rate is considered more appropriate given that computers are typically retained for up to five years. This change in estimate has been applied prospectively from the current financial year. The impact of this change in estimation equates to a reduction of \$13,000 in the 2025 depreciation charge.

Depreciation is recognised in surplus or deficit on a straight line basis over the estimated useful lives of each component of an item of property, plant and equipment.

The economic lives have been estimated as follows:

Item	Years	Item	Years
Computer equipment	2-5	Leasehold improvements	2-33
Furniture, fittings and equipment	2-14	Motor vehicles	5

The Trust assesses the carrying value of each fixed asset annually. Where the estimated recoverable amount of the asset is less than its carrying amount, the asset is written down. This impairment loss is recognised in surplus or deficit. The Trust has reviewed property, plant and equipment for impairment and found no case of any significant impairment of their value.

	2025				
	Computer equipment	Furniture, fittings and equipment	Leasehold improvements	Motor vehicles	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
Balance as at 1 July 2024	164,849	118,775	159,673	61,180	<b>504,477</b>
Additions	52,009	3,660	9,817	11,668	<b>77,154</b>
Disposals	(12,658)	(1,168)	-	-	<b>(13,826)</b>
<b>Balance as at 30 June 2025</b>	<b>204,200</b>	<b>121,267</b>	<b>169,490</b>	<b>72,848</b>	<b>567,805</b>
<b>Accumulated Depreciation</b>					
Balance as at 1 July 2024	141,813	72,785	62,475	24,620	<b>301,693</b>
Depreciation	18,022	5,631	15,303	15,094	<b>54,050</b>
Disposals	(12,658)	(1,168)	-	-	<b>(13,826)</b>
<b>Balance as at 30 June 2025</b>	<b>147,177</b>	<b>77,248</b>	<b>77,778</b>	<b>39,714</b>	<b>341,917</b>
<b>Net book value 30 June 2025</b>	<b>57,023</b>	<b>44,020</b>	<b>91,712</b>	<b>33,133</b>	<b>225,888</b>
<b>Net book value 30 June 2024</b>	<b>23,036</b>	<b>45,991</b>	<b>97,198</b>	<b>36,560</b>	<b>202,784</b>

## 10 PAYABLES AND ACCRUALS

Payables and accruals represent liabilities of goods and services provided to the Trust and which have not been paid at the end of the financial year. These amounts are non-interest bearing and are usually settled within 30 days. Payables and accruals are classified as financial liabilities at amortised cost.

	2025	2024
	\$	\$
Payable from exchange transactions	70,165	117,984
Accrued expenses	51,505	74,501
PAYE	83,480	133,105
	<b>205,150</b>	<b>325,591</b>

## 11 EMPLOYEE BENEFITS

Employee entitlements to salaries and wages and annual leave are recognised in surplus or deficit when they accrue to employees. Employee entitlements that the Trust expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include annual leave earned, but not taken at balance date.

	2025	2024
	\$	\$
Salaries and wages	80,519	60,111
Annual leave earned but not taken	251,234	243,424
	<b>331,753</b>	<b>303,535</b>

## 12 DEFERRED REVENUE

Revenue received from non exchange transactions that have not been recognised during the year have been deferred to the statement of financial position until the conditions of the agreement have been met.

	2025	2024
	\$	\$
Bequests	47,511	50,000
Blue Sky Community Trust	-	8,388
Blue Waters Community Trust	-	107
Foundation North	33,333	25,000
Four Winds Foundation	-	1,556
Lottery Grants Board	12,500	20,000
MAS Foundation	49,216	-
Ministry of Social Development	2,922	-
Oranga Tamariki	12,754	23,498
Potter Masonic Trust	-	58,074
Trillian Trust	1,689	-
VisAble	1,261	-
	<b>161,186</b>	<b>186,623</b>

## 13 LEASES

Operating leases are those where all the risks and rewards of ownership are retained by the lessor. Operating leases are not recognised in the Trust's statement of financial position.

Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease.

The Trust leases four office premises and various office equipment, including photocopiers, under non-cancellable operating lease agreements. Office premises lease terms range from three to five years with renewable options available for certain leases. Lease payments are fixed and do not include contingent rentals. Two property leases included fixed annual rental increases of 1.5% and 2.5%. During the year one office lease expired and a new office lease at different premises was entered into for a period of three years. Payments under the new lease are fixed with no annual rent increase.

Office equipment lease terms range from three to five years and are under standard commercial terms.

The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	2025	2024
	\$	\$
Less than one year	284,990	289,072
Between one and five years	239,083	312,668
Greater than five years	-	-
<b>Total non-cancellable operating lease payments</b>	<b>524,073</b>	<b>601,740</b>
Lease expense recognised in surplus or deficit	<b>283,506</b>	<b>198,638</b>

## 14 RESERVES

### Contingency reserve

The contingency reserve represents funds set aside to ensure continuity of service through the loss or delay of a major contract, respond to acute client needs, or adapt to sector change. The reserve is equivalent to three months of operational costs. The reserve is discretionary, reviewed annually and adjusted based on updated estimates.

## **Conclusion reserve**

As a prudent for-purpose and therapeutic operator, the Trust maintains a reserve representing the costs to enable an orderly and equitable closure should that need ever occur and be unavoidable. This Conclusion Reserve comprises funds set aside to cover all costs associated ceasing operations, whilst maintaining service provision for a three month period. This period allows for the transition of the Trust's clients to an alternative service where possible. The reserve includes estimated operating costs (including payroll), lease and other contractual termination expenses and additional costs to support employees. It is reviewed annually and adjusted based on updated estimates.

During the financial year ended 30 June 2025, the Trust formally recognised the contingency and conclusion reserves for financial reporting purposes. These reserves had previously been informally designated by the Trustees to support the strategic and operational objectives of the Trust. The formalisation of these reserves reflects a governance decision to enhance transparency and accountability in financial reporting. The reserves have been established as part of the Trust's equity and are disclosed separately in the Statement of Changes in Net Assets.

There was no movement in these reserves during the year other than the creation of an opening balance. No transfers into or out of the reserves occurred during the reporting period.

## **15 RELATED PARTIES**

### **Key management personnel**

Key management personnel include members of the Trust Board and the senior leadership team.

No remuneration was paid to trustees or their close family members. The senior leadership team are employed as employees on normal employment terms.

During the year, two senior management personnel terminated their employment. Both individuals received termination payments in accordance with their employment agreements. One of the individuals also received a negotiated settlement amount as part of their departure.

The aggregate level of remuneration paid and the number of persons (measured in "people" for Trustees, and "full time equivalents" (FTEs) for the senior leadership team), in each class of key management personnel is presented below:

	2025 # of persons	2024 # of persons	2025 \$	2024 \$
Trustees	8.08	9.65	-	-
Senior Management				
- Short Term Employee Benefits	5.45	5.36	886,327	819,112
- Termination Benefits	1.12	-	18,000	-
			<b>904,327</b>	<b>819,112</b>

### ***Change in measurement basis - Trustees and Senior Management***

In the current reporting period, the Trust changed the basis for measuring the number of trustees and senior management personnel disclosed above. Previously, trustees were reported as a headcount at the end of the reporting period, and senior management personnel were measured as FTEs at year-end.

These figures are now measured as weighted averages over the year, reflecting actual involvement throughout the reporting period. This change provides a more accurate representation of governance and management activity and enhances comparability across periods. Prior year figures have been restated to reflect this change.

## **16 CONTINGENCIES AND COMMITMENTS**

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There were no capital commitments or contingencies as at 30 June 2025 (2024:nil).

## **17 EVENTS SUBSEQUENT TO BALANCE DATE**

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The financial statements have been prepared on a going concern basis. The Board has assessed the Trust's ability to continue operating for the foreseeable future and is satisfied that the going concern assumption remains appropriate.

Subsequent to balance date, the Trust was advised that its contract with the Ministry of Social Development for the delivery of counselling services to victims of rape/sexual abuse, and their families, will end on 31 December 2025 and will not be renewed. This contract is valued at \$378,181. The Board has assessed that this loss of contract does not impact the Trusts ability to continue as a going concern.

The financial statements have not been adjusted to reflect this event, as it occurred after the reporting date and does not affect the Trust's ability to continue as a going concern.

In making its assessment, the Board considered:

- The Trust's current financial position, including available reserves and forecasted operating cash flows.
- The availability of alternative funding sources and the Trust's ability to adapt its service delivery model.
- Management's assessment that sufficient resources exist to meet obligations as they fall due.



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NEW ZEALAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF AUCKLAND SEXUAL ABUSE HELP FOUNDATION CHARITABLE TRUST

#### OPINION

We have audited the general purpose financial report of Auckland Sexual Abuse Help Foundation Charitable Trust ("the Trust"), which comprises the financial statements on pages 22 to 37, and the statement of service performance on pages 3 to 21. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in net assets, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Trust as at 30 June 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

#### BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) 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 General Purpose Financial Report section of our report. We are independent of the Trust 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, the Trust.

#### TRUSTEES' RESPONSIBILITIES FOR THE GENERAL PURPOSE FINANCIAL REPORT

The Trustees are responsible on behalf of the Trust for:

- (a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with PBE Standards RDR;

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

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(b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards RDR;

(c) the preparation and fair presentation of the statement of service performance in accordance with the Trust's measurement bases or evaluation methods, in accordance with PBE Standards RDR;

(d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards RDR; and

(e) such internal control as the Trustees determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report the Trustees are responsible for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE GENERAL PURPOSE FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance 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 NZ AS 1 (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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

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

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

This description forms part of our auditor's report.

## WHO WE REPORT TO

This report is made solely to the Trust's Trustees, as a body. Our audit work has been undertaken so that we might state those matters which 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 Trust and the Trust's Trustees as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Northland*

BDO Northland  
Whangarei  
New Zealand  
28 October 2025