

Performance Report

Motueka Women's Support Link Incorporated
For the year ended 31 March 2025

Prepared by Smart Business Centre Motueka Limited

Contents

3	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Depreciation Schedule
11	Statement of Accounting Policies
12	Notes to the Performance Report
16	Independent Audit Report

Entity Information

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

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

We offer free of charge support, advocacy and counselling to women who are going through any concerns including: Family Violence, involving physical, psychological, sexual and financial abuse. We also work with matters such as depression, anxiety, financial difficulties, grief, health matters, loneliness, relationship issues and any other worries. Our professional counsellors are available to listen and provide information and refer clients to the most appropriate agency for their situation.

Legal Name of Entity

Motueka Woman's Support Link Incorporated also known as Women's Support Motueka

Entity Type and Legal Basis

Incorporated Society 507029 - Registered under the Incorporated Societies Act 1908 on 20th June 1991

NZBN 9429042750161

Registration Number

Charity Commission number CC34846

Entity's Purpose or Mission

To empower women of all ages to recognise their resourcefulness and reach their full potential.
To increase safety for women and children and promote healthy, non-violent relationships.
To understand the implications of Te Tiriti O Waitangi and offer individuals culturally appropriate services.
We do this through support, counselling, advocacy, crisis support service and community mobilisation

Entity Structure

Service Manager – 30 hours per week.
Senior Case Manager/Counsellor – 18 hours per week (shared position)
Senior Case Manager/Counsellor – 18 hours per week (shared position)
Case Manager/Counselor – 24 hours per week.
Case Manager/Counselor – 12 hours per week.
Community Engagement Coordinator – 30 hours per week.

Main Sources of Entity's Cash and Resources

Funding/grant requests.

Main Methods Used by Entity to Raise Funds

Applications for grant funding

Entity's Reliance on Volunteers and Donated Goods or Services

We receive support from volunteers and Board members. At our AGM in September 2024 we elected six Board members.

Entity's Governance Arrangements

Key decisions are made by the Board.

Other Entities Controlled by the Entity

There are no other entities controlled by Motueka Women's Support Link Incorporated

Physical Address

Motueka Community House, Decks Reserve, Motueka 7120

Postal Address

PO Box 350, Motueka, New Zealand, 7143

Approval of Financial Report

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

The Board are pleased to present the approved financial report including the historical financial statements of Motueka Women's Support Link Incorporated for year ended 31 March 2025.

APPROVED

Michaela Lobban

Chairperson

19 August 2025

Maluz Moreno

Manager

19 August 2025

Statement of Service Performance

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

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

Description of medium to long term objectives

Women's Support Motueka continues to respond to New Zealand Police reports, with referrals received almost daily — a total of 312 in the past 12 months. While this reflects a decrease compared to the previous year, the complexity of cases has continued to increase.

Following an incident or assault attended by police, and once the report is referred to us, our priority is to make timely contact with the woman to check on her safety and wellbeing. We provide support, develop a safety plan, and explain possible legal interventions as needed. Our case managers and counsellors also accompany clients to meetings with lawyers, police interviews, or other agencies, and liaise with Victim Support and other relevant services.

Police Report Response Procedure:

- Receive and review report
- Make contact with client via phone
- Potential appointment with Case Management - initial risk assessment
- Liaise with Solicitor - Protection Order/Parenting Order
- Liaise with WINZ and/or GP (other social agencies)
- Schedule ongoing support sessions - safety planning
- Crisis Counselling and Long-Term Therapy are critical aspects of our crisis response work.

We participate in the Safety Assessment Meeting Table (SAM Table) held weekly. These agencies include Police, Oranga Tamariki, Te Ara Poutama Corrections, Work and Income, RISE - Living Safe, Kainga Ora and Te Whatu Ora. We discuss all family violence call outs that have occurred over the previous week as well as follow ups with of any situations we are particularly concerned about. Victim safety is enhanced by each agency sharing information.

	2025	2024
Description and Quantification of the Entity's Key Activities		
Total number of referrals from Police call outs (excluding repeats)	312	347
Total number of referrals	532	595
Total number of referrals that involve family harm	451	527

Description and Quantification of the Entity's Activities

Total number of counselling hours: 291

Additional Information

Although the data indicates a decrease in service numbers compared to previous years (with the exception of the counselling service), we continue to see increasing complexity in the cases we support. Many clients are facing intersecting challenges such as addiction, housing insecurity, job instability, and mental health issues. These situations require significant agency resources and many hours of support and intervention.

Statement of Financial Performance

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

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

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	7,818	5,995
General grants	1	26,120	2,000
Government service delivery grants/contracts	1	223,869	153,399
Non-government service delivery grants/contracts	1	58,604	85,150
Revenue from commercial activities	1	841	114,591
Interest, dividends and other investment revenue	1	11,815	8,258
Total Revenue		329,066	369,393
Expenses			
Employee remuneration and other related expenses	2	251,238	218,874
Volunteer related expenses	2	381	-
Other expenses related to service delivery	2	90,238	96,576
Other expenses	2	1,106	1,309
Total Expenses		342,964	316,759
Surplus/(Deficit) for the Year		(13,898)	52,635

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Motueka Women's Support Link Incorporated As at 31 March 2025

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	153,329	130,824
Investments		160,000	180,000
Total Current Assets		313,329	310,824
Non-Current Assets			
Property, Plant and Equipment	5	2,905	3,406
Total Non-Current Assets		2,905	3,406
Total Assets		316,235	314,229
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	14,743	23,973
Deferred revenue	4	133,888	108,755
Total Current Liabilities		148,631	132,728
Total Liabilities		148,631	132,728
Total Assets less Total Liabilities (Net Assets)		167,604	181,502
Accumulated Funds			
Accumulated surpluses (or deficits)	6	167,604	181,502
Total Accumulated Funds		167,604	181,502

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

	2025	2024
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	4,466	11,495
General grants	3,500	-
Government service delivery grants/contracts	219,939	255,519
Non-government service delivery grants/contracts	113,536	65,000
Interest or dividends received	11,815	8,258
GST received	40,168	43,404
Other cash received	841	841
Total Operating receipts (money deposited into the bank account)	394,265	384,517
Operating payments (money withdrawn from the bank account)		
Employee remuneration and other related payments	(290,336)	(210,944)
Volunteer related payments	(381)	-
Payments related to commercial activities	(49,945)	(103,678)
Grants and donations paid	(421)	(964)
GST paid	(50,310)	(40,154)
Other payments	(468)	(689)
Total Operating payments (money withdrawn from the bank account)	(391,861)	(356,428)
Total Cash Flows from Operating Activities	2,404	28,089
Cash Flows from Other Activities		
Receipts from other activities		
Receipts from sale of investments	20,000	120,000
Total Receipts from other activities	20,000	120,000
Payments from other activities		
Payments to acquire property, plant and equipment	-	(2,860)
Payments to purchase investments	-	(180,000)
Total Payments from other activities	-	(182,860)
Total Cash Flows from Other Activities	20,000	(62,860)
Net Increase/(Decrease) in Cash	22,404	(34,771)
Bank Accounts and Cash		
Opening cash	130,824	165,595
Net change in cash for period	22,404	(34,771)
Closing cash	153,227	130,824

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Depreciation Schedule

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

NAME	COST	OPENING VALUE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Office Equipment							
Laptops (2)	1,822	824	DV	20.00%	165	1,163	659
New Laptop	764	-	Full		-	764	-
Office desks x 3	1,891	1,686	DV	13.00%	219	424	1,467
Standing Desk - Manager	969	896	DV	13.00%	116	190	779
Total Office Equipment	5,446	3,406			500	2,541	2,905
Total	5,446	3,406			500	2,541	2,905

Statement of Accounting Policies

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

'How did we do our accounting?'

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Motueka Women's Support Link Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Motueka Women's Support Link Incorporated For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Donations Received	6,875	5,995
Fundraising Income	942	-
Total Donations, koha, bequests and other general fundraising activities	7,818	5,995
General grants		
Grants - Other	26,120	2,000
Total General grants	26,120	2,000
Government service delivery grants/contracts		
MSD SAM Table	53,630	44,691
MSD Support Worker	157,853	196,919
Oranga Tamariki Counselling	4,385	17,539
C.O.G.S Funding	8,000	8,000
Total Government service delivery grants/contracts	223,869	267,149
Non-government service delivery grants/contracts		
Lotteries General	25,000	37,900
Lotteries Research	-	21,000
Rata Foundation	33,604	26,250
Total Non-government service delivery grants/contracts	58,604	85,150
Revenue from commercial activities		
Community Engagement Workshop Income	841	841
Total Revenue from commercial activities	841	841
Interest, dividends and other investment revenue		
Interest Received	11,815	8,258
Total Interest, dividends and other investment revenue	11,815	8,258
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses

Accident Compensation Levy	849	439
Wages & Salaries	235,391	205,393
Staff Wellbeing	2,059	1,349
Supervision	6,445	5,978
Training	6,494	5,715
Total Employee remuneration and other related expenses	251,238	218,874

Volunteer related expenses

Volunteer Costs & Reimbursements	381	-
Total Volunteer related expenses	381	-

	2025	2024
Other expenses related to service delivery		
Accountancy Fees	603	83
Adventure Therapy Group	1,155	-
Advertising	990	1,578
Books & Videos	52	291
Charities Commission	44	44
Client Management System	2,020	2,523
Client Support	1,510	2,039
Community Engagement	53,842	51,032
Computer Expenses	2,083	1,937
Consultancy	2,378	2,480
Gifts & Donations	421	964
Governance Costs	2,022	4,052
Insurance	3,728	3,450
Lunches and Teas	1,128	1,742
Minor Assets	-	5,074
Petty Cash Expenses	100	200
Rent	7,242	6,616
Repairs & Maintenance	244	195
Stationary & Postage	1,167	2,245
Subscriptions	1,468	1,340
Telephone & Cellphones	1,934	2,041
Travel Mileage	1,486	1,411
Website	2,198	1,098
Women's Group	2,423	4,139
Total Other expenses related to service delivery	90,238	96,576
Other expenses		
Review Fee	468	689
Bank Charges	138	136
Depreciation	500	484
Total Other expenses	1,106	1,309
	2025	2024

3. Analysis of Assets

Cash and short-term deposits

Petty Cash	118	16
Westpac Cheque Account	2,121	2,143
Westpac Eftpos Account	234	1,259
Westpac Savings Account	150,856	127,405
Total Cash and short-term deposits	153,329	130,824

Other current assets

Westpac Term Deposit	160,000	180,000
Total Other current assets	160,000	180,000

2025 2024

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	1,049	-
GST	13,694	23,973
Total Creditors and accrued expenses	14,743	23,973

Deferred revenue

As per Note 10 below	133,888	108,755
Total Deferred revenue	133,888	108,755

2025 2024

5. Property, Plant and Equipment

Office Equipment

Opening Balance	3,406	1,030
Office Equipment owned	(500)	2,376
Total Office Equipment	2,905	3,406

Total Property, Plant and Equipment	2,905	3,406
--	--------------	--------------

2025 2024

6. Accumulated Funds

Accumulated surpluses or (deficits)

Opening Balance	181,502	128,867
Current year earnings	(13,898)	52,635
Total Accumulated surpluses or (deficits)	167,604	181,502

Total Accumulated Funds	167,604	181,502
--------------------------------	----------------	----------------

7. Commitments

There are no commitments as at 31 March 2025 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 Last year - nil).

2025 2024

9. Deferred Revenue: Unused Donations and Grants with Expectations over Use

NZ Lotteries - grant received to cover wages for the year 1st Apr 25 - 31st March 26	35,000	25,000
John Ilott Charitable Trust - grant to cover Community Engagement Workshops 1st Apr 25 - 31st Mar 26	2,500	-
Police Managers Guild Trust - Prevention campaign for the year 1st Apr 25 - 31st Mar 26	1,000	-
Ministry for Children - Oranga Tamariki	-	4,385
Ministry of Social Development - Pay Equity Payment Apr 25 - June 25	14,205	12,620
Ministry of Social Development - Safety Assessment Meeting Payment Apr 25 - June 25	6,250	6,250
Ministry of Social Development - FTE Worker payment Apr 25 - Jun 25	32,500	32,500

Ministry of Social Development - Accessibility Funding Apr 25 - Mar 26	6,871	-
Donation Unused - ATET Apr 25 - Mar 26	2,250	4,500
Donation Unused - Motueka Quilting Connection	-	1,000
Rata Foundation - Annual Grant Apr 25 - Dec 25	22,500	22,500
Rata Foundation - Fundraising Plan Apr 25 - Dec 25	10,812	-
Total Deferred Revenue: Unused Donations and Grants with Expectations over Use	133,888	108,755
	2025	2024

10. Related Party Transactions

Purchases		
Camille Visser Paris - Facilitator Fee	350	-
Michaela Lobban - Governance Training Fee	42	-
Total Purchases	392	-

11. Events After the Balance Date

The counselling service has continued despite the termination of the related contract with Oranga Tamariki. The counselling service is now being funded by donations and grants from other funders. This change does not affect the organisation's ability to continue operating.

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

To the Members of Motueka Women's Support Link Incorporated

Opinion

We have audited the financial information in the Performance Report of Motueka Women's Support Link Incorporated on pages 7 to 15, which comprises the Statement of Financial Position as at 31 March 2025, and the Statement of Financial Performance and Statement of Cash Flows for the year then ended, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information. We were not engaged to audit the Entity Information or Statement of Service Performance and accordingly these statements, representing 'other information,' are not included in our audit.

In our opinion, the financial information in the Performance Report presents fairly, in all material respects, the financial position of Motueka Women's Support Link Incorporated as at 31 March 2025, and its financial performance and its 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), relevant to reporting financial position, financial performance and cash flows.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Motueka Women's Support Link 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.

Our associated firm Smart Business Centre Motueka Limited carries out other assignments for Motueka Women's Support Link Incorporated in the area of compiling financial statements. The firm has no other relationship with, or interests in, Motueka Women's Support Link Incorporated.

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.

Other Information

The Committee are responsible for the other information. The other information comprises the Entity Information and Statement of Service Performance but does not include the financial information in the Performance Report and our auditor's report thereon.

Our opinion on the financial information in the Performance Report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Performance Report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Performance Report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Committee' Responsibility for the Performance Report

The Committee are responsible on behalf of the entity for:

- a) identifying service performance information, and quantification of that information, to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the Statement of Service Performance;
- b) the preparation and fair presentation of the 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
- 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.
- d) In preparing the Performance Report, the Committee are 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 intend 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 Financial Information in the Performance Report

Our objectives are to obtain reasonable assurance about whether the financial information in 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 with ISAs (NZ) 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), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information in 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.
- 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.

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.

Smart Assurance Services Limited

Smart Assurance Services Limited
John Patrick Murphy CA
Motueka

19 August 2025