THE CAUSE COLLECTIVE

Financial Report

For the Year Ended 30 June 2025

Nature of Business	Healthcare Services with a focus on being a catalyst for social change
Trustees	Dr Uluomatootua S. Aiono ONZM (Chairperson) Dr Pauline Kingi CNZM (Vice Chairperson) Dr Siro Fuata'i Mohammed Khan Mr Luamanu Maea Tu'u'u Sandra Kailahi (appointed 20/11/2024) Paul Robert Heeney (appointed 16/10/2024)
Address	15 Earl Richardson Ave Manukau AUCKLAND 2241
Bankers	ANZ Bank Ltd
Lawyers	Minter Ellison Rudd Watt
Charities Commission	Registration Number: CC53775 Registration Date: 5 August 2016
IRD Number	121-128-527
Auditors	Grant Thornton New Zealand Audit Limited 152 Fanshawe Street, Auckland CBD AUCKLAND, 1010

THE CAUSE COLLECTIVE

STATEMENT OF SERVICE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Who We Are

The Cause Collective (TCC) is a New Zealand charitable trust operating out of South Auckland since 2016. It incorporates a legacy as a long standing Pacific social change agency with its role as a Primary Care PHO, derived in December 2022 from its sister trust, Alliance Health Plus.

Why We Exist

- **Our Purpose**
  Pacific peoples and South Auckland communities living their best lives now, achieving their aspirations for good health, social, economic and environmental wellbeing while contributing to a thriving Aotearoa and preparing for the generations to come.

- **Our Mission**
  To create the conditions for Pacific peoples across Aotearoa and for South Auckland communities to thrive for generations to come.

How We Achieve Our Purpose

We achieve our purpose by delivering on our three strategic goals which are:

A. Healthy and thriving families and communities

B. Building intergenerational wealth

C. Strengthening identity and wellbeing

The actual performance for the period is reported in the Statement of Service Performance (SSP) under the two different delivery mechanisms i.e.:

1. **Primary Care**

2. **Community Services** (divided into subcategories as below)

    - Healthy Families
    - He Poutama Rangatahi (HPR) - Get Ready, Work Ready
    - The Auckland Pacific Skills Shift Initiative – Matangi Fou
    - Pacific Family Violence Capability Training - Nga Vaka o Kainga Tapu.

The goals are reported in the body of the report as follows:

A. Healthy and thriving families and communities

"Healthy and thriving families and communities" is captured under *Primary Care*, and *Community Services/ Healthy Families,* specifically under *Alcohol Related Harm*, *Early Years*, *Movement and Sports*, *Youth Mental Health and Wellbeing* and *Food Systems.*

B. Building intergenerational wealth

"Building intergenerational wealth" is captured under *He Poutama Rangatahi (HPR) - Get Ready, Work Ready* and, also, under *The Auckland Pacific Skills Shift Initiative – Matangi Fou.*

C. Strengthening identity and wellbeing

"Strengthening identity and wellbeing" is captured under *Community Services/ Healthy Families*, specifically under *Oranga Whakapapa*. It is also captured under *Pacific Family Violence Capability Training - Nga Vaka o Kainga Tapu.*

Our two delivery arms, Primary Care and Community Services, are outlined below:

1. Primary Care

The Primary Care arm of the organisation delivers a suite of primary care services to an enrolled, predominantly high needs population via a Network of General Practices located across Metro Auckland. In line with TCC's principles, it has a strong focus on reducing inequity of access and care for Maori, Pacific and high needs patients, as well as improving health outcomes for this population.

2. Community Services

TCC's community services arm is interested in social problems facing communities most in need to see what's getting in the way of them thriving. It focuses on creating the conditions for change by figuring out what needs to be done and by whom and then enlisting the help of others as part of the cause.

South Auckland, a particular focus for the Community Services arm of the business, is characterised by the following:

- Pacific form 41% of the population. Today's Pacific South Auckland population is mostly New Zealand-born, predominantly young, and highly urbanised. They are also more likely to live in neighbourhoods of 'extreme concentration and deprivation' within South Auckland (D.Salesa, 2017)

- Maori form 21% of the population.

- 25% of the population is under the age of 15 and 50% is under the age of 30. It is a youthful, vibrant community

- Household income is below both the Auckland and National median.

- Home ownership is low amongst Pacific and Maori living in South Auckland. Pacific and Maori are more likely to live in social housing than other NZers; their location is therefore 'disproportionately shaped by where the government makes this housing available' (D.Salesa, 2017) accounting for the extreme concentration of Pacific (7 times more likely to live in social housing than other NZers) in South Auckland neighbourhoods.

- The South Auckland Samoan population has the highest rates of Rheumatic Fever in New Zealand

Our Work

Primary Care

This section relates to the work undertaken directly by the Primary Care arm of the organisation

Indicator	Actual 24/25	Actual 23/24
Fourteen Churches enrolled within the Healthy Village Action Zone (HVAZ) Obesity Programme – Auckland District	**14**	14

Healthy Village Action Zone Obesity Programme
Explanatory Narrative:
Church based programme to address obesity in the Pacific community. The HVAZ Coordinator engages with fourteen Pacific Churches within Auckland Central to enrol them within the HVAZ programme designed to improve their Parishioners awareness and engagement with healthy nutrition choices, taking part in sports and other physical exercise, and activities to reduce smoking.
Outcome: The community of Parishioners receive reliable, accurate information to assist in their diet, their exercise, and their choices around smoking. The outcome is aligned with our **Healthy and thriving families and communities goal** since the programme provides the Pacific, faith-based communities with greater understanding around nutrition, physical activity and the health related dangers of smoking.

Indicator	Actual 24/25	Actual 23/24
Health Improvement Practioner - Individual NHIs seen - Te Whatu Ora – Auckland District (No target)	**261**	654
Health Improvement Practioner - Individual NHIs seen - Te Whatu Ora – Counties Manukau District (No target)	**1,762**	1,257
Health Coach - Individual NHIs seen - Te Whatu Ora – Auckland District (No target)	**1,800**	812
Health Coach - Individual NHIs seen - Te Whatu Ora – Counties Manukau District (No target)	**1,000**	395

Integrated Primary Mental Health & Addiction Services
Explanatory Narrative:
Health Improvement Practitioners and Health Coaches are located within General Practice settings and work directly with the enrolled population to provide them with additional mental health and addiction services. Health Improvement Practitioners will see anyone whose thoughts, feelings or actions are impacting on their health, providing rapid access to a range of evidence based brief interventions to support their improved condition. Health Coaches promote self-management and provide emotional support to patients, helping them to identify their priorities and set goals for change.
Outcome: The programme has provided additional capacity within our General Practices to support people with a range of issues that patients can struggle to access help with. Such issues include Mental Wellness & Social Support, with services emerging as a response to patient feedback over many years that GP's and nurses were only supporting the immediate problem and not the underlying, chronic problems impacting the individual and the family. These services are aligned to our **Healthy and thriving families and communities goal**.

Indicator	Actual 24/25	Actual 23/24
Self-Management Education Programmes – Auckland District (No target)	**10**	13
Self-Management Education Programmes – Counties Manukau District (No target)	**7**	10

Pacific Self-Management Education Service
Explanatory Narrative:
A team of five internal staff and seven external contractors deliver self-management education (SME) programmes to Pacific people suffering from diabetes and cardiovascular disease. Providing 6-session SME programmes to predominantly Pacific people with these long-term conditions will improve the awareness, resiliency and capability within the Pacific community regarding long term conditions and enable those suffering with these diseases to better manage their health on a day-to-day basis.
Outcome: Pacific people are better able to manage their own long-term conditions, such as diabetes and cardiovascular disease thereby reducing the number of times they have serious health crises. There is no set number of Programmes to be delivered per annum for either of these services. The outcome of this service is aligned with our **Healthy and thriving families and communities goal** since the programme has provided the community with a personal tool kit of skills to manage their condition/s and take charge of their own health.

Our Work

Community Services

This section relates to the work undertaken by the Community Services arm of the organisation.

Healthy Families

As a Healthy Families Provider, TCC is responsible for bringing together partnerships across the South Auckland community and recruiting and maintaining a dedicated prevention workforce. The service does not fund nor deliver services/interventions within their communities nor produce campaigns or resources, the service is focused on accelerating and mobilising collective action within the health system, and the sectors and systems that impact people's lives. Healthy families is primarily a workforce initiative, focused on building competent, capable, and empowered kaimahi across our eleven lead provider teams.
Output: Work in partnership to lead, facilitate and/or support collective and comprehensive chronic disease prevention efforts; co-create and test new ideas/prototypes that strengthen the prevention system, address equity and the social determinants of health and create health promoting social, cultural and physical environments across the South Auckland region and use communications, outcomes-focused impact reports and storytelling to showcase the Healthy Families NZ approach, shift mindsets and foster systems change at all levels.

Implementation Road Map 2024-2025

Alcohol Related Harm Indicators	**Actual 24/25**	**Actual 23/24**
New Indicator: Supporting and empowering youth to develop submissions for local council related to the increase in licenses for liquor stores. **Previous Indicator**: Implement one community **Model** to reduce alcohol-related harm in a specific South Auckland locality	A strategy tactics tree and framework was developed outlining the project in **June 2025**. Submissions to be developed during the 2025/26 financial year. The **previous indicator** has been **terminated**.	Three community codesign workshops completed in **October 2023**. A Pacific caucus (a group of people from Te Whatu Ora, Auckland Council – CAUD, Penina Trust) established in **November 2023**, to become the Pacific voice at Alcohol and other Drug forums. Development of the insights report from codesign workshops – **ongoing**.
Explanatory Narrative: TCC is engaged in a systems change approach targeting upstream drivers such as outlet density, marketing, and affordability, while driving equity. As part of this shift, TCC is prioritising capability-building among a dedicated cohort of youth, empowering them to draft and submit alcohol related objections to local councils. These submissions aim to influence how alcohol is sold and supplied within communities, ultimately reducing alcohol-related harm.		
Outcome: The community is connected to a process, via direct input and feedback, which directly impacts on unsafe consumption of alcohol and its aftermath through the implementation of the model. The outcome of the service aligns to our **Healthy and thriving families and communities goal** as the		

programme provides people in South Auckland with the opportunity to reduce the impact of alcohol on their daily lives.

<table>
<tr><th>Early Years Indicators</th><th>Actual 24/25</th><th>Actual 23/24</th></tr>
<tr><td>Create an Early Years 'Pitch Kit' of related artefacts (e.g. case studies, videos, lived-reality series)</td><td rowspan="2">The indicator was terminated by the Healthy Families Team. The stance taken is that there are too many other agencies involved in this area already.</td><td>The case study has been completed in February 2024.

The pitch kit is still to be completed. Completion targeted for 2024/25.</td></tr>
<tr><td>Complete community insight gathering on the lived experiences of raising children in South Auckland that will inform most suitable stakeholders to engage with in the Early Years system.</td><td>Eight interviews completed and themed. Completed in October 2023.

A literature review was carried out in November 2023.

A case study was completed in February 2024.

The pitch kit is still to be completed. Completion targeted for 2024/25.</td></tr>
<tr><td colspan="3">Explanatory Narrative:
Based on the principle that 'it takes a village to raise a child' the focus of this initiative was to create a modern village support system that enabled parents and caregivers of children (aged 0-5 years) in South Auckland to be able to raise their child(ren) to reach their potential. As part of those conversations, we reviewed our involvement in the Early Years space and recognised that there are already a number of organisations and stakeholders leading this kaupapa. Given the complexity of the landscape, it has been difficult to identify a clear and meaningful role where we could provide both support and systems-level influence.</td></tr>
<tr><td colspan="3">Outcome: While there has been strong involvement in the past, TCC has since made the decision to fold this kaupapa into our broader areas of focus, rather than maintain it as a standalone initiative. We remain committed to keeping the Early Years lens present across our work, ensuring that the wellbeing of tamariki and their whānau continues to be a consideration in everything we do.</td></tr>
</table>

Movement and Sport Indicators	Actual 24/25	Actual 23/24
Create a Movement and Sport 'Pitch Kit' of related artefacts (e.g. case studies, insights report, webinar series) to change/shift narrative around the barriers to Māori and Pasifika engaging in physical activity / exercise	Case studies and the insights report completed in **July 2022**. The team has developed a project plan for a 'Move Well to Feel Well' movement and sport campaign, which includes a social media component, in **June 2025**.	The pitch kit is still to be completed. Completion targeted for **2024/25**.

Movement and Sport Indicators	Actual 24/25	Actual 23/24
• Insights Report highlighting barriers to movement in South Auckland	The community will be involved in developing a compelling reason to move is and what prevention looks like using movement as a tool. **Ongoing**.	
Prototype the village games concept in four Primary Schools within South Auckland. The purpose was to introduce Pasifika Students to physical activity via the use of traditional Pacific physical recreation activities.	Completed in **December 2024**.	The concept was prototyped in four Otara Primary Schools during **July to November 2023**, including: • Bairds Mainfreight Primary School • Flat Bush School, • Rongomai School, • Wymondley Road Primary School. A Festival Cultural Day for the four Village Games schools was delivered in **March 2024**. Prototype incorporation of Village games into PE curriculum for South Auckland schools. **Ongoing**.
The establishment of the Pacific Community Activation Model (PCAM) to support and empower Pacific communities to run their own activations.	A presentation was developed for PCAM in conjunction with Move Auckland Pasifika (MAP) and presented to SportNZ (TCC has a draft copy only). The submission was declined, with final confirmation received **July 2025**. TCC is considering ending its association with MAP group following the declined submission. This is to be determined during **2025/26.**	Through a partnership established via Move Auckland Pasifika (MAP) (TCC, D65 Fitness, Good Seed Trust, Otara Health, Outback Lifestyle and Pop Up Play) MAP used PCAM to test 12 community activations. This was completed in the **July to December 2023** period. Worked with MAP to develop a business case on PCAM for submission to Sport NZs Hawaiki Hou Fund. This was to scale up what was done via the PCAM activations. Completed in **June 2024**.

Movement and Sport Indicators	Actual 24/25	Actual 23/24
		MAP to develop a workplan for PCAM. **Ongoing**.

Explanatory Narrative:
The primary purpose of the initiative is to increase physical activity amongst the predominantly Pacific and Maori population within South Auckland; in particular, by empowering those communities to run their own activations (i.e. programmes) thereby coming up with their own solutions for increasing access for their communities to physical activities that work for them.

Outcome: The Maori and Pacific community in South Auckland are connected to a process, via direct input and feedback, which directly impacts on the development and availability of exercise programmes targeted to their preferences. The outcome of this service aligned to our **Healthy and thriving families and communities goal**, since the programme is dedicated to supporting families to get active and build ongoing physical activity into their lives.

Oranga Whakapapa Indicators	Actual 24/25	Actual 23/24
Strengthen TCC internal Māori Responsiveness capability.	Matariki was celebrated at Totara Park during **July 2024**. A session was held to discuss the Treaty Principles Bill, how it challenges Tino Rangatiratanga and seeks to redefine Te Tiriti during **December 2024**. In **September 2024** a team check in was dedicated to celebrating the 52nd anniversary of the Māori Language Petition.	Insights gathering occurred in **November 2023**. Matariki celebrated at Totara Park during **July 2023**. An internal group of male employees were involved in Whai Korero capability building sessions. Completed during **January to June 2024**. **Ongoing activity**.
Identify and articulate the current reality of Māori in South Auckland through interviews and mapping.	The work with Netball Manurewa was completed this year during **December 2024**.	Insights report articulating the current reality of Maori in South Auckland from interviews. Draft completed in **November 2023**. Initiate and maintain relationships with three Marae in South Auckland. **Completed**. Support an organisation to incorporate te a Maori into their strategic plan. Working with Netball Manurewa. **Ongoing**.

Explanatory Narrative:
The Oranga Whakapapa initiative seeks to promote intergenerational well-being and economic prosperity for Māori communities in South Auckland by enhancing the health and financial stability of

individuals. It is an ongoing journey to empower Māori individuals in realizing their aspirations for Mana Motuhake (self-determination, independence, sovereignty, authority – mana through self-determination and control over one's own destiny) and Oranga Whakapapa. The initiative also works to bridge the gap between traditional Māori knowledge and western prevention methodologies. This involves collaborating with local Māori communities, tribal authorities, and cultural experts to ensure that the prevention system (in particular, TCC) is culturally sensitive and relevant.
Outcome: The Cause Collective is more aware and responsive to Te Ao Māori, creating greater connectedness to the community, a greater understand of the community and creating a work environment for staff that encompasses and enables the application of the values of Te Ao Māori. The outcome of this service aligns to the **Strengthening identity and wellbeing goal**. The programme provides Maori Staff within TCC with the opportunity to directly inform TCC Policy and its implementation within the wider organisation i.e. ensuring that Te Ao Māori cultural practices are upheld within TCC. The '*Current Reality of Maori*' mapping is designed to highlight a number of impact areas for the Maori population, to provide insight into social and economic barriers impinging on our Maori populations' health and wellbeing, and their ability to thrive. It is hoped this will be a useful document for future advocacy.

Youth Mental Health and Wellbeing Indicators	Actual 24/25	Actual 23/24
Present walkthrough of youth mental health model to stakeholders	Walk throughs completed between **November 2024** and **May 2025**.	One walk through completed in **November 2023**
Work with five families to develop specific mental health solutions suited to their circumstances	Prototyped solution developed and now being tested (conversational card tool) **May 2025**	New strategy and tactics tree developed. Completed in **June 2024**. **Ongoing**.

Explanatory Narrative:
The initiative focuses on the improvement of mental health and wellbeing amongst the predominantly Pacific and Maori population within South Auckland. A particular focus is strengthening the prevention system. This involves gathering evidence from key stakeholders, to create a compelling case to address causes instead of symptoms, leading to the co-creation of an alternative system that values preventative mental health services, reducing the need for intervention with the intention being the eventual redirection of resources toward prevention.

Outcome: The lived experience of young people in South Auckland is heard and will contribute to the long term planning for services. The outcome for this service is aligned with our **Healthy and thriving families and communities goal.** This is because the gathering of baseline evidence of young South Auckland people's lived reality will, it is hoped, provide an opportunity for them to eventually contribute to, advocate for, and design community led solutions to improving mental health and wellbeing in South Auckland.

Food Systems Indicators	Actual 24/25	Actual 23/24
Improving access to and the consumption of healthy kai and wai for families in South Auckland.	Five edible gardens established with five families, in **August 2024**. A case study is to be developed in 2025-26.	Interviews were conducted with a cross section of families in South Auckland on how the cost of living has impacted their food purchases at home. Completed October 2023. Interviews were conducted with 12 families around how food purchases and dietary choices are influenced by the food system in South Auckland. Completed October to December 2023. Based on interviews with families, seed funded pop-up store selling $15 bags of fruit and vegetables in South Auckland. Partnered with I AM Mangere. Completed April 2024. Established an edible garden with the Congregational Christian Church in Samoa CCCS (Onehunga) Trust Board (EFKS Onehunga). Completed in June 2024. Partner with Kainga Ora to prototype edible gardens for five families. Ongoing.

Explanatory Narrative:
The initiative focuses on improving access to and the consumption of healthy kai (food) and wai (water). The goal is to help families in South Auckland eat healthier. This has involved engaging with a selection of families in South Auckland, gathering insights via a series of interviews in peoples homes and engaging with local organisations to support healthier food choices amongst employees/members/parishioners.

Outcome: Community members receive education around healthy, cost effective food preparation that positively impacts on family budgets and household health. The outcome of this service is aligned with our **Healthy and thriving families and communities goal**. The purpose of the service was to provide individuals and families within the Papatuānuku Kōkiri Marae, and the wider community, with increased knowledge around sourcing and preparing cheap and nutritious food options to stretch their household budget further.

He Poutama Rangatahi (HPR) - Get Ready, Work Ready

The Programme is broken down into three distinctive stages, where each young person is taken through a transformational process to not only be work ready but have a greater sense of identity, self-confidence and overall well-being. This programme is a 16-week strengths-based work readiness programme, delivered by TCC.

Indicator	Actual 2024/25	Actual 2023/24
Rangatahi completing the programme: **Target** is **56**	**94**	**140**
Rangatahi employed or engaged in further training or education. **Target** is **53** per annum	**63**	**55**

Explanatory Narrative:
The Get Ready Work Ready programme activities consists of three key components to be delivered in 8 weeks with continuous pastoral care and additional development activities for an additional 8 weeks. The programme will target Pacific Rangatahi not in employment, education or training, aged 18-24 who are most-at-risk of long-term unemployment across the South Auckland neighbourhoods of Mangere, Wiri, Takanini, Otara, Clover Park and Manurewa. The three key components are:

A. **Holistic Ready** is focused on building the individuals wellbeing holistically. The stage is focussed on building strong relationships, importance of core values, identity, aspirations and establishing a safe space to connect and build trust. (1 week)

B. **Work Ready** is focussed on obtaining work readiness skills and capabilities that will allow participants greater employment or education opportunities. This includes financial literacy, dressed in confidence, drivers licensing, forklift licensing, first aid certificate and improved capability to network and develop personal and professional relationships. Community activities are infused throughout this component. (4 weeks)

C. **Business Ready** is about exposing individuals to a variety of situations where they will be able to utilise their skills in a safe environment. Through volunteer work in the community and connection to business leaders, individuals will gain extensive experience that stimulates a working environment. We will also support enrolment of the young person into employment, work experience and/or training. (1 week)

Outcome: Young people receive training and tangible support that improves their prospects for employment. The outcome of this service aligns to our **Building Intergenerational Wealth** goal, since the programme provides young people in South Auckland at risk of unemployment with the capability via training programmes to access well paid employment, in order to thrive.

The Auckland Pacific Skills Shift Initiative – Matangi Fou

The Auckland Pacific Skills Shift Initiative project aimed to deliver innovative approaches to enhance the Pacific labour market resilience and progression in Auckland. In particular, the Initiative supported the transitioning of Pacific peoples in Auckland into quality employment. The contract has now finished as at **31 December 2024**.

The Project Tasks agreed with the funder include the following:

Indicator	Actual 24/25	Actual 23/24
20 Micro-credentials completed (previous year's target was **220**)	**40**	329
Micro-credentialing **Explanatory Narrative:** Deliver a micro-credentialling programme that is customised to meet the immediate needs of South Auckland businesses and Pacific workers **Outcome**: Participants from within the Pacific community transition into better paid employment. The outcome of this service is aligned to our **Building Intergenerational Wealth** goal, since the programme provides people in South Auckland with additional capability via training programmes to access a better quality of employment than they might be currently experiencing. It also provides younger people with job experience to enhance their desirability to potential employers		

Indicator	Actual 24/25	Actual 23/24
60 young people participating in the Pacific Young Entrepreneurs programme (previous year's target was **321**)	**319**	358
Young Entrepreneurs **Explanatory Narrative:** Deliver a Pacific young entrepreneur's programme that works directly with business leaders to 'learn by doing' in new and emergent industries **Outcome:** Pacific young people are provided with opportunities to gain experience working with business leaders in the community to broaden their knowledge and skills base, and gain inspiration for their own future ventures. The outcome of this service is aligned to our **Building Intergenerational Wealth** goal, since the programme provides Pacific young people in South Auckland with experience, inspiration and confidence to achieve their economic aspirations.		

Pacific Family Violence Capability Training - Nga Vaka o Kainga Tapu

Launched in 2012, Nga Vaka is community developed, community owned and community mandated, providing an overarching conceptual framework and eight ethnic-specific cultural frameworks to prevent and address family violence in New Zealand. The frameworks are rich with ethnic-specific values and concepts on the understanding that culture must be the basis for constructing any solution to family violence.

The Nga Vaka o Kainga Tapu service involves delivering Pacific Family Violence Capability Development Training via the setting up of localised community actions (i.e. training programmes) in the Auckland and Waikato regions.

Targets for this initiative include:

Indicator	Actual 24/25	Actual 23/24
Deliver **10 Pacific Family Violence Training Programmes (PFVTP)** which address the ethnic specific conceptual frameworks outlined in Nga Vaka for eight ethnic groups: o Cook Islands (*Turanga Maori*): o Fiji (*Vuvale Sautu*): o Niue (*Fakatupuolamoui*): o Samoa (*O le Tōfā Mamoa*): o Tokelau (*Kaiga Maopoopo*): o Tonga (*Fofola e Fala*): o Tuvalu (*Te Olaga Ola Filemu*): o Kiribati (*Boutokaan te Mweeraoi*):	**15**	22
Target of **360 participants** in Pacific Family Violence Training Programmes (PFVTP) per year. **NB**: The contract states 1,000 participants per annum but the Funder agreed to a revised target of 360 per annum.	**257**	502
Nga Vaka o Kainga Tapu **Explanatory Narrative:** TCC works with eight different Pacific communities to provide training to individuals from within those communities, to develop champions capable of delivering the programme to their respective networks. These facilitators are gathered together in groups known as 'Champions of Change', and they are volunteers from all walks of Pacific life in NZ, who provide insight and leadership in their community to address domestic violence in ethnically and community-based ways. **Outcome**: The community receives education around, and capability to support the reduction of violence within their families and their communities. The outcome of this service is aligned to our **Strengthening Identity and Wellbeing** goal, since it provides individuals with training around preventing and addressing family violence in New Zealand. This helps the population to both avoid engaging in family violence themselves, and provide interventions for other family members and members of their community who are violence or drifting towards violence.		

Disclosure of Judgements

We have made several judgements on what to include in our Statement of Service Performance. This statement summarises these judgements.

Our statement of service performance reports our non-financial performance against our three externally focussed strategic goals, using both indicators that measure our outputs (our performance) and narratives that illustrate the impact our services and programmes have for our population. The governing body has decided to report on these strategic goals because they best reflect our Mission.

The statement was developed in consultation with the Strategic Leadership Group and was approved by the Finance, Audit & Risk Committee and Board.

	Notes	Group 2025 $	Group 2024 $
Revenue from non-exchange transactions	1	64,075,105	61,044,389
Cost of providing services	2	60,042,897	56,005,323
Total gross surplus		**4,032,208**	**5,039,066**
Revenue from exchange transactions	6	1,404,787	808,902
Expenses			
Operating	3	3,262,048	3,059,916
Administration	4	2,585,555	2,026,883
Depreciation & Amortisation	5	538,901	395,328
		6,386,504	**5,482,127**
Net operating (loss)/surplus		**(949,509)**	**365,841**
Other Comprehensive Income		-	-
Total comprehensive revenue for the year		**(949,509)**	**365,841**

These financial statements should be read in conjunction with the notes to the financial statements and the attached Audit Report.

The Cause Collective

Statement of Movements in Equity
For the Year Ended 30 June 2025

	Notes	Group 2025 $	Group 2024 $
Equity at the beginning of the year		9,811,139	9,445,298
Total comprehensive revenue for the year		(949,509)	365,841
Total Equity Movements		**(949,509)**	**365,841**
Equity at the end of the year		**8,861,630**	**9,811,139**

These financial statements should be read in conjunction with the notes to the financial statements and the attached Audit Report.

	Notes	Group 2025	Group 2024
Equity		**8,861,630**	**9,445,298**
Current assets			
Cash and Cash equivalents	7	3,413,434	1,377,068
Short term investments		5,298,372	9,862,112
Accounts receivable	8	3,745,058	2,992,192
Other receivables	8	406,077	1,625,917
GST due to be received		-	34,023
Total current assets		**12,862,941**	**15,891,312**
Non-current assets			
Plant and equipment	9	1,540,372	1,793,717
Intangible assets	10	675,000	0
Total non-current assets		**2,215,372**	**1,793,717**
Total assets		**15,078,313**	**17,685,029**
Current liabilities			
GST due for payment		65,504	0
Accounts payable	11	2,101,163	2,359,869
Other payables	12	595,476	1,198,284
Employee Entitlements	13	543,589	588,183
Income in advance	14	2,910,951	3,727,555
Total current liabilities		**6,216,683**	**7,873,891**
Total liabilities		**6,216,683**	**7,873,891**
Net assets		**8,861,630**	**9,811,138**

These financial statements should be read in conjunction with the notes to the financial statements and the attached Audit Report.

The financial report, including the financial statements and the statement of service performance, is approved as follows:

For and on behalf of the Board of Trustees

Chairman:

Trustee:

Date: 17 September 2025

	Notes	Group 2025	Group 2024
Cash Flows from operating activities			
Receipts from providing Goods and Services		64,557,229	58,658,897
Cash Payments to suppliers		(67,466,105)	(60,286,020)
Interest Received		567,204	702,005
Goods and Services Tax (Net)		99,527	(53,723)
Net cash from operating activities		**(2,242,145)**	**(978,841)**
Cash Flows from investing activities			
Proceeds from sale of assets		15,645	3,913
Net inflow of cash from term deposit		4,563,740	(658,937)
Purchase of Property Plant & Equipment		(300,875)	(1,666,837)
Net cash from investing activities		**4,278,510**	**(2,321,861)**
Net Decrease/Increase in Cash and Cash Equivalents		**2,036,365**	**(3,300,702)**
Cash and cash equivalents at start of the year		**1,377,069**	**4,677,771**
Cash and cash equivalents at end of the year		**3,413,434**	**1,377,069**
Reconciliation to the net cash flow from the operating activities			
Surplus from the statement of comprehensive Revenue and Expenditure		(824,508)	365,840
(Gain) on sale of assets		(326)	(488)
Capitalisation of employee costs to intangible asset		(800,000)	-
Add/(less) non-cash items			
Depreciation and amortisation		538,901	395,328
Loss on sale of assets		-	-
Add/(less) movements in working capital items			
Increase/(decrease) in creditors		(533,594)	563,202
(Increase) / decrease in debtors		466,974	(550,948)
Increase/(decrease) in employee entitlements		(372,515)	163,842
Increase/(decrease) in Income in advance		(816,604)	(1,861,894)
Increase/(decrease) in GST Payable		99,527	(53,723)
Net cash from operating activities		**(2,242,145)**	**(978,841)**

These financial statements should be read in conjunction with the notes to the financial statements and the attached Audit Report.

REPORTING ENTITY

The Cause Collective (TCC) is engaged in the business of Healthcare Services with a particular focus on being a catalyst for social change for families in challenging situations facing persistent inequalities, particularly in South Auckland. The Cause Collective is domiciled in New Zealand and is registered with the Charities Services (Charity Registration CC53775). The Entity's registered office is 15 Richardson Avenue, Wiri, Manukau, New Zealand. The Cause Collective is controlled by the Trust Board. The Group consists of The Cause Collective and its subsidiary Demand Aggregation Technology Limited and the Limited Partnership, Demand Aggregation Limited Partnership. The subsidiaries did not have any material transactions during the year, being incorporated only on 29 April 2024.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the PBE Accounting Standards as appropriate for Tier One Not-for-profit public benefit entities. As a registered charity, The Cause Collective prepares a financial report in accordance with NZ GAAP as specified in standard XRB A1. The Trust is a Tier One reporting entity as it has total expenditure greater than $33 million in the two preceding reporting reports. These financial statements are prepared under PBE Accounting Standards and have been prepared on the basis of historical cost. The financial statements of The Group were authorised for issue by the Trust's Board on 17 September 2024. The Financial Statements are prepared on a going concern basis under the assumption that the entity will continue to operate in the foreseeable future.

BASIS OF CONSOLIDATION

The Group financial statements incorporate the assets and liabilities of The Cause Collective and its controlled entities as at 30 June. Controlled entities are all entities over which the controlling entity has the power to govern the financial and operating policies to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred and are deconsolidated from the that date that control ceases. In preparing the consolidated financial statements, all inter-entity balances and transactions, and unrealised gains and losses arising within the consolidated entity, are eliminated in full. The accounting policies of the controlled entites are consistent with the policies adopted by the Group and have a 30 June reporting date.

GOING CONCERN

The Cause Collective is reliant on continued funding, mainly from the government agencies. The Board is confident that funding contracts will be successfully negotiated with the appropriate funding bodies for the next financial year and beyond.

The Board of trustees have considered all information at the date of signing the financial statements and is of the opinion that the Trust is a going concern on available liquidity levels and forecast operating cashflows being sufficient to cover future obligations when they fall due. Forecast cashflows have taken into consideration known circumstances for future revenue and expenses and provisions to fund any anticipated cash requirements in the current environment.

FUNCTIONAL AND PRESENTATION CURRENCY

These Financial Statements are presented in New Zealand Dollars ($NZ), and the functional currency of the Group is New Zealand Dollars. All amounts have been rounded to the nearest dollar unless otherwise indicated.

CHANGES IN ACCOUNTING POLICIES
There are no changes in accounting policies for the year ended 30 June 2025.

NEW ACCOUNTING STANDARDS ISSUED AND ADOPTED
During the period, The Group has not adopted any new standards. There have been no new standards issued that are expected to have an effect on The Group.

GOODS AND SERVICES TAX
These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

INCOME TAX
TCC is wholly exempt from NZ Income Tax under section CW 41 of the Income Tax Act 2007, due to its charitable organisation exempt status being registered with the Charities Commission.

CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS
In preparing these financial statements, The Group has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in respect of Income in Advance.

SERVICE PERFORMANCE REPORTING JUDGEMENT
When preparing the statement of service performance, The Group has made judgements about the information to present, focusing on those activities and outputs that required the greatest amount of staff time and were able to be quantified or measured which resulted in outputs or outcomes that had the greatest impact on the delivery of our strategic objectives.

The activities and outputs we have reported on demonstrate:

- Our focus on social change and addressing inequalities
- Our work in providing healthcare services and improving our communities
- Our commitment to supporting our practices

REVENUE RECOGNITION

Revenue from Non-exchange transactions

Capitation and Flexible Funding Pool revenue
TCC receives annual funding from Te Whatu Ora (TWO) which is based on enrolled patients within the TCC network of providers. This is based on the monthly uploads of the register to the TWO and recognised monthly on the funding entitlement for the quarter. This revenue is treated as non-exchange and the total funding receivable under the contract is recognised as revenue over time that TCC performs its performance obligations under the contracts.

Contract Revenue
The revenue recognition approach for The Group contract revenue depends on the contract terms.

Other contracts are treated as non-exchange and the total funding receivable under the contract is recognised as revenue immediately unless there are substantive use or return conditions in the contract. If there are substantive conditions, revenue is recognised when the conditions are satisfied. A condition could include the requirement to provide services to the satisfaction of the funder to receive or retain funding.

Revenue for future periods is not recognised where the contract contains substantive termination provisions for failure to comply with the service requirements of the contract. Conditions and termination provisions need to be substantive, which is assessed by considering factors such as the past practice of the funder. Judgment is often required in determining the timing of revenue recognition for contracts that span a balance date and multi-year funding arrangements.

Revenue from exchange transactions
Interest income
Interest income is earned for the use of cash and cash equivalents or any amounts due to the group and is recognised in the statement of comprehensive revenue and expense as it is earned. Interest income is accrued using the effective interest rate method.

EMPLOYEE BENEFITS
Short-term employee benefits
Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Entity has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation and be estimated reliably.

INCOME IN ADVANCE
Income in advance relates to contract income which has conditions that have yet to be satisfied. All income in advance is current and will be recognised in the Statement of Comprehensive Revenue and Expense within the next 12 months.

CASH FLOW STATEMENT
Basis of Preparation
The Cash Flow Statement has been prepared using both direct and indirect approaches.

CASH AND CASH EQUIVALENTS
Cash and cash equivalents comprise cash on hand, cash at bank, deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

PLANT AND EQUIPMENT

Recognition and measurement

All 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. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

If significant parts of an item of plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant, and equipment.

Any gain or loss on disposal of an item of plant and equipment is recognised in surplus or deficit.

Subsequent expenditure

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

Depreciation

Depreciation is calculated to write off the cost of items of plant and equipment less their residual values using the diminishing value method or straight line method over their useful lives and is recognised in surplus or deficit. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Entity will obtain ownership by the end of the lease term.

The estimated useful lives of asset classes are as follows:

• Leasehold Improvements	4 years	25%	SL
• Plant and Equipment	3 – 12 years	25%	DV
• Furniture and Fittings	5 – 10 years	10 -16%	DV
• Computer Equipment	2 – 4 years	50%	DV
• Office Equipment	2 – 7 years	13 - 40%	DV

Items of, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Where an item of plant or equipment is disposed of, the gain or loss recognised in the statement of Comprehensive Revenue and Expense is calculated as the difference between the sale price and the carrying amount of the asset.

INTANGIBLE ASSETS

Intangible assets represent identifiable non-monetary assets without physical substance. Internally generated intangible assets are recognised when the asset is identifiable, it is probable that future economic benefits will flow to the entity, and the cost of the asset can be reliably measured.

Costs directly attributable to the development phase of internally generated software or intellectual property are capitalised when the recognition criteria of PBE IPSAS 31 Intangible Assets are met. These costs may include employee costs related to development activities and other directly attributable expenditures.

Intangible assets are measured at cost less accumulated amortisation and impairment losses. Amortisation is calculated on a straight-line basis over the asset's estimated useful life, which is reviewed annually. The useful life of internally generated intangible assets is estimated between 3 – 15 years.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

PROVISIONS

Provisions are recognised when The Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of comprehensive revenue and expense net of any reimbursement.

CONTINGENT LIABILITIES

The Group does not recognise contingent liabilities but discloses details of any contingencies in the notes to financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

CONTINGENT ASSETS

The Group does not recognise contingent assets but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure the developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognised in the financial statements of the period in which the change occurs.

LEASES

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not the title is eventually transferred.
At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of lease expense over the lease term.

FINANCIAL INSTRUMENTS

The classification of financial assets at initial recognition depends on the financial assets contractual cash flow characteristics and The Cause Collective's business model for managing them. The Group measures a financial asset at amortised cost; or fair value through surplus or deficit (FVTSD) or fair value through other comprehensive income (FVOCI).

Initial recognition and subsequent measurement

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'sole payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flow of the asset. Financial assets that do not meet the criteria to be measured at amortised cost are subsequently measured at FVTSD. The Group financial assets include: cash and cash equivalents, short term investments, and receivables from non-exchange transactions. These are measured at amortised cost.

Financial assets at FVTSD or FVOCI.

Currently, The Group does not hold any financial assets in these categories.

Derecognition

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which The Group neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Expected credit loss allowance (ECL)

ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to The Group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset. Currently, The Group does not make any allowance for ECLs.

1. Revenue from Non-Exchange Transactions	Group 2025 $	Group 2024 $
First contact care capitation	24,330,076	21,746,318
Flexible funding	7,347,095	6,785,104
Management fees	1,078,140	1,007,129
Healthy Families	2,856,530	2,547,908
Nga Vaka Family Violence	1,375,000	1,982,838
Other contracts	27,088,264	26,975,092
Total Revenue from non-exchange transactions	**64,075,105**	**61,044,389**

2. Cost of providing services	Group 2025 $	Group 2024 $
First contact care capitation	24,330,065	21,746,318
Flexible funding costs	7,347,082	4,278,212
Healthy Families	2,033,379	1,684,126
Nga Vaka Family Violence	1,008,082	1,073,999
Other contract costs	25,324,289	27,222,668
Total Cost of providing services	**60,042,897**	**56,005,323**

3. Operating expenses	Group 2025 $	Group 2024 $
Wage and staff expenses	2,575,562	2,417,129
Other operating expenses	292,319	337,453
Computer expenses	394,167	305,334
Total operating expenses	**3,262,048**	**3,059,916**

4. Administration expenses	Group 2025 $	Group 2024 $
Audit fees	33,925	36,500
Donations and Koha contribution	23,765	58,922
Legal expenses	118,055	19,676
Rents and rates	972,171	629,047
Trustee fees	149,167	145,500
Other administration expenses	1,288,472	1,137,238
Total administration expenses	**2,585,555**	**2,026,883**

5. Depreciation	Note	Group 2025 $	Group 2024 $
Depreciation & Amortisation	9	538,901	395,328
Total depreciation		**538,901**	**395,328**

6. Other Revenue from exchange transactions	Group 2025 $	Group 2024 $
Gain on disposal of assets	326	488
Interest income	567,204	702,005
Rental income	182,712	104,407
Other income	654,545	2,002
Total other income	**1,404,787**	**808,902**

7. Cash and Cash Equivalents	Group 2025 $	Group 2024 $
Bank – Current account	3,413,434	1,377,068
Total cash and cash equivalents	**3,413,434**	**1,377,068**

8. Accounts Receivable - non-exchange transactions	Group 2025 $	Group 2024 $
Accounts Receivable - non-exchange transactions	3,745,058	2,992,192
Other Receivables - non-exchange transactions	406,077	1,625,917
Total Accounts Receivable from non-exchange transactions	**4,151,135**	**4,618,109**

The ageing profile of receivables at year end is detailed below:

	2025			2024		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	3,381,246	-	3,381,246	2,872,096	-	2,872,096
31-60 Days	58,773	-	58,773	3,456	-	3,456
61-90 Days	42,234	-	42,234	109,825	-	109,825
> 90 Days	262,804	-	262,804	6,815	-	6,815
Total	3,745,058	-	3,745,058	2,992,192	-	2,992,192

All receivables greater than 30 days in age are considered to be past due. The impairment assessment is performed on an individual basis, based on an analysis of past collection history and debt write-offs. We have no reason to believe the receivables will not be received, therefore TCC has not made any allowance for ECL's.

9. Plant and equipment

	1 July 2024						30 June 2025		
	Cost	Accumulated Depreciation	Net Carrying Value	Additions	Disposals (NBV)	Depreciation	Cost	Accumulated Depreciation	Net Carrying Value
Computer equipment	1,512,447	996,994	515,453	83,472	7,891	279,661	1,571,871	1,260,498	311,372
Furniture and fittings	385,821	108,068	277,753	30,793	-	59,183	416,614	167,251	249,362
Office equipment	307,499	139,965	167,533	1,930	-	46,452	309,428	186,417	123,011
Plant and equipment	11,590	9,333	2,258	-	-	1,055	11,590	10,387	1,203
Motor Vehicle	189,287	65,623	123,664	45,217	7,428	40,707	202,983	82,236	120,746
Leasehold Improvement	1,432,722	725,666	707,056	139,464	-	111,842	1,572,186	837,509	734,678
Total Plant and Equipment	**3,839,366**	**2,045,649**	**1,793,717**	**300,875**	**15,319**	**538,901**	**4,084,672**	**2,544,299**	**1,540,373**

	1 July 2023						30 June 2024		
	Cost	Accumulated Depreciation	Net Carrying Value	Additions	Disposals (NBV)	Depreciation	Cost	Accumulated Depreciation	Net Carrying Value
Computer equipment	1,063,769	738,655	325,114	452,971	3,425	259,207	1,512,447	996,994	515,453
Furniture and fittings	127,787	91,451	36,336	258,034	-	16,617	385,821	108,068	277,753
Office equipment	157,194	110,455	46,740	150,305	-	29,511	307,499	139,965	167,533
Plant and equipment	10,699	7,941	2,759	891	-	1,392	11,590	9,333	2,258
Motor Vehicle	124,217	28,481	95,736	65,070	-	37,142	189,287	65,623	123,664
Leasehold Improvement	693,156	674,206	18,950	739,566	-	51,460	1,432,722	725,666	707,056
Total Plant and Equipment	**2,176,822**	**1,651,188**	**525,634**	**1,666,837**	**3,425**	**395,328**	**3,839,366**	**2,045,649**	**1,793,717**

10. Intangible assets

During the reporting period, employee costs of $675,000 was capitalised by The Cause Collective as an intangible asset relating to the internal development of intellectual property related to the myFETU app. This represents employee costs directly attributable to the development of the organisation's digital application, in accordance with the relevant accounting standards on internally generated intangible assets.

The capitalised costs primarily reflect development time from software developers engaged in bringing the app to a working condition. In addition, a portion of internal resource costs relating to the design, planning, and prototyping phases was capitalised, where those activities met the criteria for recognition.

Following capitalisation, the intangible asset was transferred to its wholly owned subsidiary Demand Aggregation Limited Partnership on 30 June 2025 as per Deed recording the sale and assignment of Intellectual Property.

11. Accounts Payable - exchange transactions	**Group 2025 $**	**Group 2024 $**
Trade Payables	2,101,163	2,359,869
Total Accounts Payable - exchange transactions	**2,101,163**	**2,359,869**

12. Other Payables - exchange transactions	**Group 2025 $**	**Group 2024 $**
Other Payables	595,476	1,198,284
Total Other Payables - exchange transactions	**595,476**	**1,198,284**

13. Employee Benefit Liabilities	**Group 2025 $**	**Group 2024 $**
Employee Entitlements		
Annual Leave	543,589	588,183
Total Employee Benefit Liabilities	**543,589**	**588,183**

14. Income in advance	**Group 2025 $**	**Group 2024 $**
Current	2,910,951	3,727,555
Total Income in advance	**2,910,951**	**3,727,555**

Income in advance relates to contract income which has been received at balance date, but where costs have not yet been incurred. All income in advance is current and will be recognised in the statement of comprehensive revenue and expenses within the next 12 months.

14. Operating lease commitments

Lease commitments under non-cancellable operating leases are as follows:

	Group 2025 $	Group 2024 $
Less than 1 year	1,177,017	1,067,010
2-5 years	2,881,560	2,887,775
5 years+	-	660,000
	4,058,577	**4,614,785**

The Cause Collective leases premises for business purposes. All leases run for periods ranging from three to six years with an option to renew the lease after that date. Lease payments are renegotiated at the time of renewal. Premises located at 13 Ronwood Avenue has been sublet from 1 March 2024 for twelve months.

During the year $1,049,852 (2024 $750,336) was recognised as an expense in respect of operating leases.

15. Related Party Transactions and Key Management Personnel

The Cause Collective (TCC) regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa.

Members of key management are regarded as related parties and comprise the Board Members and Senior Leadership Team of the Entity.

Board Members	**Group 2025**	**Group 2024**
Full-time equivalent members	0.6	0.7
Remuneration ($)	144,500	145,500
Senior Leadership Team (SLT)		
Full-time equivalent members	5.5	6
Remuneration	1,265,923	1,245,269
Total Full-time equivalent members	**6.1**	**6.7**
Total Key Management Personnel Remuneration	**1,410,423**	**1,390,768**

The full-time equivalent for Board members has been determined based on the frequency and length of Board Meetings and the estimated time for Board Members to prepare for meetings.

Related Party Transactions
During the reporting period, an internally generated intangible asset of $800,000 was transferred from the parent entity The Cause Collective to its wholly owned subsidiary Demand Aggregation Limited Partnership (2024: Nil)

16. Commitments and Contingencies
There are no capital commitments or contingent liabilities (2024: Nil)

17. Events after Balance Date

Effective 1 July 2025, Mangere Bridge Surgery and MaxCare Medical Centre has joined The Cause Collective's Practice Network. Dynamic Family Doctors will be leaving the practice network effective 1 October 2025.

18. Financial Instruments

The accounting policies for financial instruments have been applied to the line items below:	2025 $	2024 $
Financial Assets		
Financial Assets at Amortised Cost		
Cash and Cash Equivalents	3,413,434	1,377,068
Short term investments	5,298,372	9,862,112
Accounts Receivable and Other Receivables	4,151,135	4,618,109
Total measure at Amortised Cost	**12,862,941**	**15,857,289**
Financial Liabilities		
Financial Liabilities Measured at Amortised Costs		
Creditors and other payables	2,696,639	3,558,153
Total Financial Liabilities Measured at Amortised Cost	**2,696,639**	**3,558,153**

Financial Instruments Risks

TCC activities expose it to a variety of financial risks including market risk (interest rate risk and currency risk), credit risk and liquidity risk. TCC manages its financial instruments risk in accordance with relevant legislation and is risk adverse and seeks to minimise exposure from its treasury activities. These policies do not allow any transactions that are speculative in nature to be entered into.

Contractual maturity analysis of financial liabilities

The table below analyses financial liabilities into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate on the instrument at balance date.

The amounts disclosed are contractual undiscounted cashflows:

	CARRYING AMOUNT	CONRACTUAL CASH FLOW	LESS THAN 6 MONTHS	6-12 MONTHS	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS
2025							
Creditors and other payables	2,696,639	2,696,639	2,696,639	-	-	-	-
Total Financial Liabilities at Amortised Cost	2,696,639	2,696,639	2,696,639	-	-	-	-
2024							
Creditors and other payables	3,558,153	3,558,153	3,558,153	-	-	-	-
Total Financial Liabilities at Amortised Cost	3,558,153	3,558,153	3,558,153	-	-	-	-

Market Risk

Currency and Interest Rate Risk
The Cause Collective is exposed to changes in interest rates on short term investments, bank deposits. There is no significant exposure to currency and interest rate risk on the group's financial assets.

Cash Flow Interest Rate Risk
Cash flow interest rate risk is the risk that cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates create exposure to cash flow interest rate risk.

Credit Risk
Credit risk is the risk a third party will default on its obligation to the Trust, thereby causing the Trust to incur a loss. Due to the timing of its cash inflows and outflows, surplus cash is invested into the term deposits which give rise to credit risk. TCC places its investments with institutions which have a high credit rating such as registered banks that have a Standard and Poor's credit rating of at least A-. TCC has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

The maximum credit exposure for each class of financial instrument is the same as its nominal value.

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

Counterparties with Credit Ratings		
Cash and Cash Equivalents:		
AA-	3,413,434	1,377,068
Trade and Other receivables		
Existing counterparty with no defaults in the past	4,151,135	4,618,109
Total debtors and other receivables	4,151,135	4,618,109
Trade and Other Receivables	4,151,135	4,618,109

Trade and Other Receivables
Trade and other receivables mainly arise from TCC operational functions, therefore there are no procedures in place to monitor or report the credit quality of trade and other receivables with reference to internal or external credit ratings. TCC is not exposed to any material concentrations of credit risk.

Trade and other receivables balances are monitored on an ongoing basis to ensure that the exposure to bad debts is not significant.

Liquidity Risk

Management of Liquidity Risk
Liquidity risk is the risk TCC will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. In meeting its liquidity requirements, TCC maintains investments that must mature within the next 12 months.

TCC manages liquidity risk by continuously monitoring forecast and actual cash flow requirements and matching the maturity profiles of financial assets and liabilities.

Sensitivity Analysis
The tables below illustrate the potential profit and loss and equity (excluding retained surplus) impact for possible market movements in interest rates, with all other variables held constant, based on the Institute's financial instrument exposures at balance date.

	PROFIT / (LOSS) OTHER EQUITY	
Interest Rate Risk 2025	+100BPS	-100BPS
Cash and Cash Equivalents	34,134	(34,134)
Total Sensitivity to Interest Rate Risk	34,134	(34,134)

Interest Rate Risk 2024	+100BPS	-100BPS
Cash and Cash Equivalents	13,771	(13,771)
Total Sensitivity to Interest Rate Risk	13,771	(13,771)

Explanation of Interest Rate Risk Sensitivity
The interest rate sensitivity is based on a reasonable possible movement in interest rates, with all other variables held constant, measured as a basis points (bps) movement. For example a decrease in 100 bps is equivalent to a decrease in interest rate of 1.0%

The trustees consider that 100 basis points is the maximum likely change in interest rates over the next year, being the period up to the next point at which the group expects to make these disclosures.

Fair Value Estimation and Fair Value Hierarchy
The fair value of financial assets and financial liabilities must be estimated for recognition and measurement for disclosure purposes. Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgable and willing parties in an arm's-length transaction. The fair values of all financial instruments equate to carrying values.

Fair Value Hierarchy Disclosures
There are no instruments recognised at fair value in the statement of financial position.

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Independent Auditor's Report

To the Trustees of The Cause Collective

Report on the Audit of the financial report

Opinion

We have audited the financial report of The Cause Collective (the "Entity") and its controlled entities (the "Group") which comprise the consolidated financial statements on pages 19 to 35 and the statement of service performance on pages 4 to 18. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at balance date, and the consolidated statement of comprehensive revenue and expense, statement of movements in equity, and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

- the consolidated financial position of the Group as at 30 June 2025 and its consolidated financial performance and its consolidated cash flows for the year then ended; and
- the consolidated 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 Group's measurement bases or evaluation methods

in accordance with the Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board ("applicable financial reporting framework").

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the consolidated service performance information in accordance the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group 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 interest in, the Group.

Responsibilities of Those Charged with Governance for the Financial Report

Those charged with governance are responsible on behalf of the Group for:

- the preparation, and fair presentation of the financial report in accordance with applicable financial reporting framework;
- the selection 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 applicable financial reporting framework;

- the preparation and fair presentation of service performance information in accordance with the Group's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- the overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- such internal control as those charged with governance determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, those charged with governance are responsible for assessing the Group'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 those charged with governance either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of the auditor's responsibilities for the audit of the financial report / performance report is located at the External Reporting Board's website at: https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13-1/

Restriction on use of our report

This report is made solely to the Entity's Trustees, as a body. Our audit work has been undertaken so that we might state to the Entity's Trustees, as a body, 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 Group and its Trustees, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited

Grant Thornton

Auckland, New Zealand

17 September 2025