



THE CAUSE COLLECTIVE

Financial Report

For the Year Ended 30 June 2026

The Cause Collective

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Trust Directory

For the Year Ended 30 June 2026



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
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 2026

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
 - Pacific Family Violence Capability Training - Nga Vaka o Kainga Tapu.

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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*.

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 42.8% 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.

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- 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

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Our Work

Primary Care

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

Indicator	Actual 25/26	Actual 24/25
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 25/26	Actual 24/25
Health Improvement Practitioner - Individual NHIs seen - Te Whatu Ora – Auckland District (No target)	1,067	261
Health Improvement Practitioner - Individual NHIs seen - Te Whatu Ora – Counties Manukau District (No target)	3,424	1,762
Health Coach - Individual NHIs seen - Te Whatu Ora – Auckland District (No target)	1,132	1,800
Health Coach - Individual NHIs seen - Te Whatu Ora – Counties Manukau District (No target)	2,595	1,000

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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 25/26	Actual 24/25
Self-Management Education Programmes – Auckland District (No target)	14	10
Self-Management Education Programmes – Counties Manukau District (No target)	6	7

Pacific Self-Management Education Service

Explanatory Narrative:

A team of three internal staff and nine 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 2025-2026

Alcohol Related Harm Indicators	Actual 25/26	Actual 24/25
Supporting and empowering youth to develop submissions for local council related to the increase in licenses for liquor stores.	TCC partnered with Communities Against Alcohol Harm to deliver a one-day youth workshop focused on capturing honest insights about young people's lived experience with alcohol across South Auckland. Through this collaboration, the team gathered kōrero reflecting the realities, pressures, and concerns rangatahi face around alcohol today. These insights were passed back to Communities Against Alcohol Harm and are now being used to elevate youth voice, strengthen advocacy efforts, and inform ongoing work to improve alcohol harm prevention and licensing	A strategy tactics tree and framework was developed outlining the project in June 2025. Submissions to be developed during the 2025/26 financial year.

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	outcomes in South Auckland communities.	
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.		

Movement and Sport Indicators	Actual 25/26	Actual 24/25
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.	A Move Well to Feel Well Social Media Campaign content creator briefing deck has been developed that describes what the programme intends to do. The intent is for a community-led social media and content campaign aimed at getting South Auckland whānau — particularly those at risk of diabetes, time-poor, or financially struggling — to build everyday movement into their lives, without needing gyms, formal fitness, or money. There are five components to the campaign: Content pillars: whānau stories, practical tips, sportspeople/Brown Pride/ARL, real communities moving Content approach: repeatable short-form posts, starting at 3/week Campaign phases: introduce → build trust → expand with partners → sustain Ambassadors: support the message, don't overshadow it Community engagement: monthly schedule, tracked via reach and engagement As yet, there is no outcome data from the social media campaign to report. This will hopefully be more readily available during 2026/27.	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 community will be involved in developing a compelling reason to move is and what prevention looks like using movement as a tool. Ongoing.

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Movement and Sport Indicators	Actual 25/26	Actual 24/25
	There is an intent to roll the programme out via Auckland Rugby League in September 2026 .	
The establishment of the Pacific Community Activation Model (PCAM) to support and empower Pacific communities to run their own activations.	TCC has not been involved with Move Auckland Pasifika (MAP) during the 2025/26 financial year.	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.
Work with South Auckland Rugby League clubs to identify their biggest challenges and opportunities	The biggest challenges and opportunities identified during this process included: 1. Improving club governance and operating models, 2. Building sustainable volunteer pipelines (recruitment, training, succession, recognition), 3. Testing revenue models that reduce clubs' reliance on fees from low-income families, 4. Piloting a year-round "Community Hub" model with shared services and wellness support, and 5. Growing participation through junior and female rugby league, school partnerships, and NRL pathways. A co-design process identified the following prototype solutions to the challenges / opportunities facing the SARL Clubs: 1. Governance capability, diversity and operating models — A Governance Uplift prototype (skills matrix, role	Not included in 2024/25

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Movement and Sport Indicators	Actual 25/26	Actual 24/25
	descriptions, induction resource, succession template) has been co-designed but not yet tested in Phase 3. 2. Sustainable volunteer model — A Volunteer Sustainability Model (recruitment, skill-building, recognition, paid roles) has been designed, though the core problem — load distribution among a small group — remains untested. 3. New financial and revenue models — A "value not price" fee hypothesis and Financial & Revenue prototype have been defined but not yet tested against real club finances. 4. Community Hub approach — The Community Hub prototype is fully designed but committee-level resistance to shared facilities means Governance Uplift must now be sequenced ahead of it in Phase 3. 5. Expand the player base — A 19% female participation baseline has been established and used to justify a junior/female uplift, but school and NRL pathway activation hasn't started yet. Overall — Phase 2 has successfully turned all five objectives into co-designed, club-endorsed prototypes, but actual delivery and results are still pending Phase 3 testing and Phase 4 evaluation in 2026/27.	
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.		

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Oranga Whakapapa Indicators	Actual 25/26	Actual 24/25
Strengthen TCC internal Māori Responsiveness capability.	Matariki was celebrated at Totara Park during July 2025. Te Wiki o Te Reo Māori (Maori Language Week) was celebrated in September 2025. This included a challenge for staff to grow their own kumera.	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.
Systems-change approach for Māori living with Type 2 diabetes in South Auckland	Meetings across Māngere and Manurewa, saw participants sharing barriers, needs, and aspirations to managing and living with Type 2 diabetes. The feedback prioritised solutions that were simple, low-cost, culturally grounded, and confidence-building rather than clinical or shame-inducing. Four whānau-designed concepts were tested: • Kawakawa harvesting guide + daily tonic • Guided Māori movement via QR code/YouTube • Healthy, affordable kai recipe booklet • Tools for māra (garden) and home-based food growing This informed the first prototype tool: the Oranga Hou, Oranga Whakapapa Health Kit. The prototype Kit was trialled with the Mangere Health Centre General Practice in early 2026. A significant part of the kit is the promotion of Rongoā (traditional, holistic Māori healing system). Mangere Health Centre was reluctant to deliver this in-house and so, instead, the General Practice became a referral pathway for connecting whānau directly to rongoā practitioners.	Not included in 2024/25

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	The kits were updated to reflect this change, incorporating the following elements: • Rau Rākau – mindful movement through Māori storytelling • Access to rongoā through the referral pathway (rather than a product in the kit itself) The updated kit is set to be distributed to whānau through GPs and Health Coaches from August/September 2026.	
Developing and driving an indigenous-led alternative to the ultra-processed, 'buy or die' mainstream foodsystem.	In July 2025 the first of five market activations was held. The Matariki market saw 10 stalls and 200–250 attendees. August 2025 — Ngāti Ōtara Marae connects with TCC leading to Papatūānuku Kōkiri Marae joining the Te Ahi Kōmau Kaupapa (the system of organisations forming a collective response to the need for an Indigenous-led alternative to the mainstream food). In September / October 2025, a relationship is formed with Service Foods and Hilton Foods. Fish heads and fish frames from those two organisations, once destined for the landfill on a weekly basis, are now being redirected to the newly established Kai Ika satellite distribution network, which includes Papatūānuku Kōkiri Marae, Hoani Waititi Marae, Maranga Whānau and a Fijian Methodist Church network. The intention is to repurpose the heads and frames into a vital source of sustenance for whānau and community, presenting the opportunity of reconnecting people with cultural food practices. During the same period, a relationship is established with Nestlé. With their support, a mobile food trailer "Mā ngā hua, Ka Ora"; also known as the Koha Café, is launched for the purpose of distributing Kai Ika soup (a product of the fish heads and frames). In December 2025, another market is held at Papatūānuku Kōkiri Marae. In April 2026, a final market is held at Papatūānuku Kōkiri Marae. 350–400 attendees and 20 stallholders. Feature activation: the Kai Ika Fish Cake Cook-Off, launching a marae fish cake recipe with Nestlé Aotearoa, co-hosted with the Māngere-Ōtāhuhu Local Board.	Not included in 2024/25

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	The numbers: 8,760 kg of fish heads and frames redistributed over the year via satellite network, equivalent to approximately 25,000 meals Over 500 koha servings of Kai Ika soup gifted through Koha Café (cumulative, by Dec 2025) 7 redistribution hubs stood up (vs. 2 contracted) 3 collection days per week (Wednesday, Thursday, Friday — Thursday added Oct 2025) Nespresso Recycling Partnership • \$5.80 — price of each recycling bag purchased by the public • \$1 — amount returned directly to the marae per bag sold 5 marae/trusts formally part of the market collective (Papatūānuku Kōkiri Marae, Ngāti Ōtara Marae, Mataatua Marae, Te Ahiwaru, Te Kāhui Rongoā Trust)	
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 and the community are more aware and responsive to Te Ao Māori, creating greater connectedness to and within the community, while creating a work environment for TCC staff that encompasses and enables the application of the values of Te Ao Māori. Demonstrates that mātauranga Māori and kaupapa Māori approaches are legitimate, system-worthy prevention tools. The outcome of this service aligns to the Strengthening identity and wellbeing goal.		

Youth Mental Health and Wellbeing Indicators	Actual 25/26	Actual 24/25
New Indicator Trial the prototyped conversational cards tool with families, youth, and practitioners, before finalising and introducing the cards into an appropriate	Emerging from initial work undertaken with five families in 2024/25, the prototype underwent an eight-week field trial with two groups (youth workers, parents, caregivers, and youth from Te Kaha O Te Rangatahi and family therapists from Kia Puāwai) with iterative feedback collected throughout to inform refinement of content and format.	Prototyped solution developed and now being tested (conversational card tool) May 2025

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environment or environments. Previous Indicator Work with five families to develop specific mental health solutions suited to their circumstances	The prototype has been finalised and the Kōrero Mai conversational cards tool developed and produced. Manurewa High School integrated the cards into their Mental Health Initiative. July to December 2025 . In May 2026 , 8 Social Workers from Te Hunga Tauwhiro i te Kura (Social Workers in Schools or SWiS) introduced the cards into conversations, pastoral care check-ins and peer mentoring sessions across a range of South Auckland schools. An impact report is planned for August 2026 .	
Present walkthrough of youth mental health model to stakeholders	The process of demonstrating the Kōrero Mai conversational cards tool to those stakeholders trialling the cards, was via induction sessions rather than walk throughs. The 8 Social Workers from SWiS were onboarded in May 2026 through an induction session and provided with the card deck, a pilot overview guide and a simple QR-code feedback form to complete after each session.	Walk throughs completed between November 2024 and May 2025 .
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 25/26	Actual 24/25
Improving access to and the consumption of healthy kai and wai for families in South Auckland.	TCC conducted talanoa sessions with 27 Samoan participants (youth to kaumātua, living with or at risk of type 2 diabetes) exploring why people eat the way they do, using the teu le vā approach to hold culturally safe space. Key insights included shifting mindsets around barriers like time and money being "excuses" versus true priorities, and a recognition that new food traditions	Five edible gardens established with five families, in August 2024. A case study is to be developed in 2025-26.

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Food Indicators	Systems	Actual 25/26	Actual 24/25
		may need to be created to protect future generations from chronic disease. In the final co-design session, participants voted for a Family Wellbeing Plan to test in their homes over four weeks. It had four commitments: 1. Establish a cooking roster so dinner is ready before 8:00 pm 2. Choose two days a week for at least 45 minutes of physical activity together 3. Complete a weekly Family Bingo Board 4. Hold a Sunday evening prize-giving to celebrate participation and review progress (winner gets a family trophy to hold for the week) Feedback themes from the 4-week test included: 1. Relationships and Connections — Cooking became a shared task between mothers, fathers, and children, and gave families a chance to reconnect. 2. Power Dynamics — Children were the most enthusiastic participants and actively encouraged their parents to take part. 3. Mental Models — Families initially doubted they could change long-held habits, but many successfully adopted parts of the plan, reinforcing a belief that small, steady changes work. In 2026/27 the plan is to test findings with a larger number of participants, over a longer period, and across a wider range of Pacific ethnic groups and church communities.	
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 2025/26	Actual 2024/25
Rangatahi completing the programme: Target is 0 (Target Completed in Prior Years)	45	94
Rangatahi employed or engaged in further training or education. Target is 25	35	63
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: 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) 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) 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) The 00 Version of the contract ran from 22 September 2022 to 31 August 2025. During this period, the target for participants completing the course was exceeded. When the contract was varied, Version 01 added an additional 34 participants to the target for Rangatahi employed or engaged in further training or education taking the total for the contract to 193. However, prior to 2025/26, 168 participants were already employed or engaged in further training or education. This meant that the actual target for 2025/26 was 25. And this was exceeded by 10 during the financial year. 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.		

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.

There are no longer contracted targets for this initiative. We are measuring performance against internal targets which include:

Indicator	Actual 25/26	Actual 24/25
Deliver 10 Pacific Family Violence Training Programmes (PFVTP) which address the ethnic specific conceptual frameworks outlined in Nga Vaka for eight ethnic groups: ○ Cook Islands (<i>Turanga Maori</i>): ○ Fiji (<i>Vuvale Sautu</i>): ○ Niue (<i>Fakatupuolamou</i>): ○ Samoa (<i>O le Tōfā Mamo</i>): ○ Tokelau (<i>Kaiga Maopopo</i>): ○ Tonga (<i>Fofola e Fala</i>): ○ Tuvalu (<i>Te Olaga Ola Filemu</i>): ○ Kiribati (<i>Boutokaan te Mweeraoi</i>):	10	15
Target of 360 participants in Pacific Family Violence Training Programmes (PFVTP) per year.	193	257
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.		

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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.

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Consolidated Statement of Comprehensive Revenue and Expense For the Year Ended 30 June 2026



	Notes	Group 2026 \$	Group 2025 \$
Revenue from non-exchange transactions	1	78,193,716	64,075,105
Cost of providing services	2	74,788,255	60,042,897
Total gross surplus		3,405,461	4,032,208
Revenue from exchange transactions	6	2,184,432	1,404,787
Expenses			
Operating	3	2,602,540	3,262,048
Administration	4	2,819,648	2,585,555
Depreciation & Amortisation	5	544,809	538,901
		5,966,997	6,386,504
Net operating (loss)/surplus		(377,104)	(949,509)
Other Comprehensive Income		-	-
Total comprehensive revenue for the year		(377,104)	(949,509)

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 2026

	Notes	Group 2026 \$	Group 2025 \$
Equity at the beginning of the year		8,861,630	9,811,139
Total comprehensive revenue for the year		(377,104)	(949,509)
Total Equity Movements		(377,104)	(949,509)
Equity at the end of the year		8,484,526	8,861,630

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

The Cause Collective
Consolidated Statement of Financial Position
As at 30 June 2026



	Notes	Group 2026	Group 2025
Equity		8,484,526	8,861,630
Current assets			
Cash and Cash equivalents		3,745,508	3,413,434
Short term investments		4,812,145	5,298,372
Accounts receivable	7	2,457,997	3,745,058
Other receivables	7	1,001,856	406,077
GST due to be received		195,936	-
Total current assets		12,213,442	12,862,941
Non-current assets			
Plant and equipment	8	1,442,043	1,540,372
Intangible assets	9	540,000	675,000
Long-term loans receivable	10	290,515	-
Interest Receivable	10	9,442	-
Total non-current assets		2,282,000	2,215,372
Total assets		14,495,442	15,078,313
Current liabilities			
GST due for payment		-	65,504
Accounts payable		3,148,639	2,101,163
Other payables		598,889	595,476
Employee Entitlements		727,809	543,589
Income in advance	11	1,535,579	2,910,951
Total current liabilities		6,010,916	6,216,683
Total liabilities		6,010,916	6,216,683
Net assets		8,484,526	8,861,630

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: 16 September 2026

The Cause Collective

Consolidated Statement of Cash Flows For the Year Ended 30 June 2026



	Notes	Group 2026	Group 2025
Cash Flows from operating activities			
Receipts from providing Goods and Services		79,126,279	64,557,229
Cash Payments to suppliers		(79,054,468)	(67,466,105)
Interest Received		345,545	567,204
Goods and Services Tax (Net)		(261,440)	99,527
Net cash from operating activities		155,916	(2,242,145)
Cash Flows from investing activities			
Proceeds from sale of assets		6,607	15,645
Purchase of term deposits		(10,000,000)	(8,547,508)
Proceeds from term deposits		10,486,227	13,111,248
Purchase of Property Plant & Equipment	8	(316,676)	(300,875)
Net cash from investing activities		176,158	4,278,510
Net Decrease/Increase in Cash and Cash Equivalents		332,074	2,036,365
Cash and cash equivalents at start of the year		3,413,434	1,377,069
Cash and cash equivalents at end of the year		3,745,508	3,413,434
Reconciliation to the net cash flow from the operating activities			
Surplus from the statement of comprehensive Revenue and Expenditure		(377,104)	(949,508)
Gain on sale of assets		(1,411)	(326)
Capitalisation of employee costs to intangible asset		-	(675,000)
Add/(less) non-cash items			
Depreciation and amortisation		544,809	538,901
Non-cash loan provided to other entities	13	(290,515)	-
Interest on loan provided to other entities	13	(9,442)	-
Add/(less) movements in working capital items			
Increase/(decrease) in creditors		1,082,010	(533,594)
(Increase) / decrease in debtors		691,282	466,974
Increase/(decrease) in employee entitlements		153,099	(372,515)
Increase/(decrease) in Income in advance		(1,375,372)	(816,604)
Increase/(decrease) in GST Payable		(261,440)	99,527
Net cash from operating activities		155,916	(2,242,145)

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 Accounting Policies

For the Year Ended 30 June 2026



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.

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 periods. 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 16 September 2026. 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 entities 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.

The Cause Collective

Statement of Accounting Policies

For the Year Ended 30 June 2026



CHANGES IN ACCOUNTING POLICIES

There are no changes in accounting policies for the year ended 30 June 2026.

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 in respect of Income in Advance. Income in Advance represents funding received under contracts where conditions attached to that funding remain unmet at balance date. Management determines the amount deferred by assessing the extent of services delivered against each contract's funding period as at balance date, based on service delivery records and expenditure incurred against the contract

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. Judgement is required in determining the timing of revenue recognition for contracts that span a balance date and multi-year funding arrangements. In exercising this judgement, management assesses the extent to which the services or outputs required under each contract have been delivered relative to the funding period, with reference to service delivery records, expenditure incurred against the contract, and the funder's historical practice regarding enforcement of conditions and termination provisions.

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 can 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.

The Cause Collective

Statement of Accounting Policies For the Year Ended 30 June 2026



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.

The Cause Collective

Statement of Accounting Policies

For the Year Ended 30 June 2026



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.

The Cause Collective
Notes to the Financial Statements
For the Year Ended 30 June 2026



1. Revenue from Non-Exchange Transactions	Group 2026	Group 2025
	\$	\$
First contact care capitation	30,943,239	24,330,076
Flexible funding	8,949,239	7,347,095
Management funding	1,239,685	1,078,140
Healthy Families	3,107,199	2,856,530
Nga Vaka Family Violence	1,000,000	1,375,000
Other contracts	32,954,354	27,088,264
Total Revenue from non-exchange transactions	78,193,716	64,075,105
2. Cost of providing services	Group 2026	Group 2025
	\$	\$
First contact care capitation	30,943,239	24,330,065
Flexible funding costs	8,949,191	7,347,082
Healthy Families	1,891,499	2,033,379
Nga Vaka Family Violence	898,436	1,008,082
Other contract costs	32,105,890	25,324,289
Total Cost of providing services	74,788,255	60,042,897
3. Operating expenses	Group 2026	Group 2025
	\$	\$
Wage and staff expenses	1,871,981	2,575,562
Other operating expenses	285,419	292,319
Computer expenses	445,140	394,167
Total operating expenses	2,602,540	3,262,048
4. Administration expenses	Group 2026	Group 2025
	\$	\$
Audit fees	41,613	33,925
Donations and Koha contribution	31,693	23,765
Legal expenses	12,318	118,055
Rents and rates	1,333,185	972,171
Trustee fees	202,175	149,167
Other administration expenses	1,198,664	1,288,472
Total administration expenses	2,819,648	2,585,555

The Cause Collective
Notes to the Financial Statements
For the Year Ended 30 June 2026



5. Depreciation & Amortisation	Note	Group 2026 \$	Group 2025 \$
Depreciation expense	8	409,809	538,901
Amortisation expense	9	135,000	-
Total depreciation		544,809	538,901

6. Revenue from exchange transactions	Group 2026 \$	Group 2025 \$
Gain on disposal of assets	1,411	326
Interest income	354,987	567,204
Rental income	133,180	182,712
Other income	1,694,854	654,545
Total revenue from exchange transactions	2,184,432	1,404,787

7. Accounts Receivable - non-exchange transactions	Group 2026 \$	Group 2025 \$
Accounts Receivable - non-exchange transactions	2,457,997	3,745,058
Other Receivables - non-exchange transactions	1,001,856	406,077
Total Accounts Receivable from non-exchange transactions	3,459,853	4,151,135

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

	2026			2025		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	1,717,631	-	1,717,631	3,381,247	-	3,381,247
31-60 Days	229,343	-	229,343	58,773	-	58,773
61-90 Days	160,828	-	160,828	42,234	-	42,234
> 90 Days	350,195	-	350,195	262,804	-	262,804
Total	2,457,997	-	2,457,997	3,745,058	-	3,745,058

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.

The Cause Collective

Notes to the Financial Statements
For the Year Ended 30 June 2026



8. Plant and equipment

	1 July 2025			30 June 2026			
	Cost	Accumulated Depreciation	Net Carrying Value	Additions	Disposals (NBV)	Depreciation	Cost
Computer equipment	1,571,871	1,260,501	311,370	116,252	10,238	174,359	1,682,441
Furniture and fittings	416,614	167,251	249,363	-	-	48,877	416,614
Office equipment	309,429	186,417	123,012	7,375	-	30,767	316,804
Plant and equipment	11,590	10,388	1,202	3,243	-	1,222	14,833
Motor Vehicle	202,983	82,236	120,747	-	4,074	28,442	191,678
Leasehold Improvement	1,572,186	837,508	734,678	189,806	-	126,142	1,761,992
Total Plant and Equipment	4,084,673	2,544,301	1,540,372	316,676	14,312	409,809	4,384,362
							2,942,319
							1,442,043

	1 July 2024			30 June 2025			
	Cost	Accumulated Depreciation	Net Carrying Value	Additions	Disposals (NBV)	Depreciation	Cost
Computer equipment	1,512,447	996,994	515,453	83,472	7,891	279,662	1,571,871
Furniture and fittings	385,821	108,068	277,753	30,793	-	59,183	416,614
Office equipment	307,499	139,965	167,534	1,930	-	46,452	309,429
Plant and equipment	11,590	9,333	2,257	-	-	1,055	11,590
Motor Vehicle	189,287	65,623	123,664	45,217	7,428	40,707	202,983
Leasehold Improvement	1,432,722	725,666	707,056	139,464	-	111,842	1,572,186
Total Plant and Equipment	3,839,366	2,045,649	1,793,717	300,876	15,319	538,901	4,084,673
							2,544,301
							1,540,372

9. Intangible assets

	1 July 2025			30 June 2026		
	Cost	Accumulated Depreciation	Net Carrying Value	Additions	Disposals (NBV)	Amortisation
Intangible Assets	675,000	-	675,000	-	-	135,000
Total Intangible Assets	675,000	-	675,000	-	-	135,000
						675,000
						540,000

The Cause Collective

Notes to the Financial Statements For the Year Ended 30 June 2026



10. Long-term loans receivable and interest receivable	Group 2026	Group 2025
	\$	\$
Loan to Tatou Collective Limited	290,515	-
Interest from Loan to Tatou Collective Limited	9,442	-
Total long-term loan receivable and interest receivable	299,957	-

11. Income in advance	Group 2026	Group 2025
	\$	\$
Current	1,535,579	2,910,951
Total Income in advance	1,535,579	2,910,951

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.

12. Operating lease commitments

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

	Group 2026	Group 2025
	\$	\$
Less than 1 year	825,669	1,177,017
2-5 years	2,227,818	2,881,560
5 years+	-	-
	3,053,487	4,058,577

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. The Cause Collective has entered a new lease at 7A, 93 Bader Drive, Mangere for the operation of a Mangere health hub from 1 March 2026 for 1 year, with two rights of renewal for an additional year each. The Cause Collective will exit 13 Ronwood Avenue premise once the lease expires 31 July 2026.

During the year \$1,392,556 (2025: \$1,049,852) was recognised as an expense in respect of operating leases.

The Cause Collective

Notes to the Financial Statements

For the Year Ended 30 June 2026



13. 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.

	Group 2026	Group 2025
Board Members		
Full-time equivalent members	0.6	0.6
Remuneration (\$)	202,175	144,500
Senior Leadership Team (SLT)		
Full-time equivalent members	6.6	5.5
Remuneration	1,436,046	1,265,923
Total Full-time equivalent members	7.2	6.1
Total Key Management Personnel Remuneration	1,638,221	1,410,423

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

(a) The Cause Collective and Tatou Collective Limited

The Cause Collective and Tatou Collective Limited are separate legal entities with independent governing boards. TCC provides back-office support services to Tatou, including finance, administration, rent, systems, and temporary secondment of key personnel, under a services arrangement. As a result of this relationship, TCC and Tatou are considered related parties for financial reporting purposes.

During the reporting period, TCC provided a long-term loan of \$290,515 to Tatou to reimburse TCC for setup and operational costs incurred in establishing Tatou Collective prior to 1 July 2025. This was a non-cash transaction. The loan is unsecured, accrues interest at a fixed rate of 3.25% per annum on the unpaid principal on a simple interest basis, and is repayable in full on or before its maturity date of 30 June 2028. Interest of \$9,442 accrued on the loan during the period and remains unpaid at balance date (2025: nil).

Additionally, TCC charged Tatou \$270,000 for CRM and data system uplift, and a further \$1,287,129 for back-office support services, including rent, systems, and administrative and secondment costs totalling \$1,557,129 charged during the period (2025: \$478,709).

The total amount owing by Tatou to TCC at balance date was \$671,223, comprising the loan principal, accrued interest, and outstanding invoices (2025: \$550,516). No provision for doubtful debts has been recognised in respect of amounts owed by Tatou (2025: nil).

The total amount owing by TCC to Tatou at balance date was \$24,158 (2025: nil) for the recharge of costs incurred for leasehold improvements at Earl Richardson by Tatou on behalf of TCC.

The Cause Collective

Notes to the Financial Statements For the Year Ended 30 June 2026



	Tatou 2026	Tatou 2025
Amounts receivable from Tatou		
Loan advanced (principal)	290,515	-
Interest accrued	9,442	-
Accounts receivable balance owing	371,266	550,516
Total receivable at balance date	671,223	550,516
Amounts payable to Tatou		
Accounts payable balance owing	24,158	-
Total payable at balance date	24,158	-

(b) Kingston Productions Limited

Kingston Productions Limited is a separate legal entity of which board member Sandra Kailahi is the sole director and shareholder. As a result of this relationship, TCC and Kingston Productions Ltd are considered related parties for financial reporting purposes.

During the reporting period, The Cause Collective procured professional services from Kingston Productions Limited totalling \$39,000 (2025: nil) as a one-off engagement for production costs for TCC 10th Anniversary videos.

The total amount owing by TCC to Kingston Productions Ltd 2026 at balance date was nil (2025: nil).

	Kingston Productions Ltd 2026	Kingston Productions Ltd 2025
Accounts payable balance owing	-	-
Total payable at balance date	-	-

14. Financial Instruments

Financial instrument categories

The accounting policies for financial instruments have been applied to the line items below:

Financial Assets

Financial Assets at Amortised Cost

	Group 2026 \$	Group 2025 \$
Cash and Cash Equivalents	3,745,508	3,413,434
Short term investments	4,812,145	5,298,372
Accounts Receivable and Other Receivables	3,459,853	4,151,135
Long-term loans receivable and interest receivable	299,957	-
Total measure at Amortised Cost	12,317,463	12,862,941

Financial Liabilities

Financial Liabilities Measured at Amortised Costs

Creditors and other payables	3,747,528	2,696,639
Total Financial Liabilities Measured at Amortised Cost	3,747,528	2,696,639

The Cause Collective

Notes to the Financial Statements

For the Year Ended 30 June 2026



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	CONTRACTUAL CASH FLOW	LESS THAN 6 MONTHS	6-12 MONTHS	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS
2026							
Creditors and other payables	3,747,528	3,747,528	3,747,528	-	-	-	-
Total Financial Liabilities at Amortised Cost	3,747,528	3,747,528	3,747,528	-	-	-	-
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	-	-	-	-

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 Cause Collective

Notes to the Financial Statements For the Year Ended 30 June 2026



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-	3,745,508	3,413,434
Short term investments		
AA-	4,812,145	5,298,372
Trade and Other receivables		
Existing counterparty with no defaults in the past	3,459,853	4,151,135
Total Trade and Other Receivables	3,459,853	4,151,135
Long-term loans receivable and interest receivable		
Related party	299,957	-
Total loans receivable and interest receivable	299,957	-

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.

The Cause Collective

Notes to the Financial Statements For the Year Ended 30 June 2026



	PROFIT / (LOSS) OTHER EQUITY	
Interest Rate Risk 2026	+100BPS	-100BPS
Cash and Cash Equivalents	37,455	(37,455)
Total Sensitivity to Interest Rate Risk	37,455	(37,455)

Interest Rate Risk 2025	+100BPS	-100BPS
Cash and Cash Equivalents	34,134	(34,134)
Total Sensitivity to Interest Rate Risk	34,134	(34,134)

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 knowledgeable 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.

15. Commitments and Contingencies

There are no capital commitments or contingent liabilities (2025: Nil)

16. Events after Balance Date

There are no significant events after balance date.

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 21 to 38 and the statement of service performance on pages 4 to 20. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2026, 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 2026 and its consolidated financial performance and its consolidated cash flows for the year then ended; and
- the service performance for the year ended 30 June 2026 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 with 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.

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Trust Directory, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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

Responsibilities of Those Charged with Governance for the Financial report

Those charged with governance are responsible on behalf of the Entity 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 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 them those matters which we are required to state 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 Entity and its Trustees, as a body, for our audit work, this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



Auckland, New Zealand

16 September 2026