



Performance Report

FASD-CAN Incorporated
For the year ended 30 June 2025

Prepared by Fairground Ltd



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Entity Information

FASD-CAN Incorporated For the year ended 30 June 2025

Legal Name of Entity

FASD-CAN Incorporated

Entity Type and Legal Basis

Incorporated Society registered under the Incorporated Societies Act 2022 and Registered Charity under the Charities Act 2005

Registration Number

CC53623

Entity's Purpose or Mission

FASD-CAN works throughout Aotearoa to support those who are affected by Fetal Alcohol Spectrum Disorder ("FASD") and those who support whānau and individuals with FASD by:

- Uniting caregivers;
- Strengthening families and whānau
- Supporting individuals; and
- Educating about FASD across our communities.

FASD is a lifelong disability due to the exposure of the foetus to alcohol during pregnancy. Prenatal alcohol exposure results in alterations to the brain's normal functioning and other body organs may also be affected.

Entity Structure

Founded in 2013 FASD-CAN is a standalone charity and Incorporated Society with members, supporters and volunteers throughout Aotearoa.

Entity's Governance Arrangements

The Chair and six other Directors constitute the governing Board. The governing Board is responsible for making key decisions on behalf of FASD-CAN which includes setting the strategic direction, ensuring the financial stability and overseeing overall operations.

FASD-CAN is a Tiriti aligned organisation that operates within its policy to uphold its obligations to the articles and principles of Te Tiriti o Waitangi. This year FASD-CAN operated a Finance, Audit and Risk sub-committee and a Human Resources sub-committee.

Other Entities Controlled by the Entity

Nil

Main Sources of Entity's Cash and Resources

Central Government was the main source of funding for the 2024/2025 financial year constituting around 65% of income with philanthropic organisations contributing 26% of income and the remaining income coming from donations and income from events, resources and training.





Main Methods Used by Entity to Raise Funds

FASD-CAN raised the bulk of its funds through entering contracts with government agencies, applied for grants from philanthropic organisations and from training courses.

Entity's Reliance on Volunteers and Donated Goods or Services

The 6-8 members of the governance board contributed many hours of volunteer work to support FASD-CAN Inc. In particular the Chair of FASD-CAN volunteers many hours each week to FASD-CAN. In addition, FASD-CAN is fortunate to have the voluntary support of 24 other volunteers. This includes a clinical expert, education advisory group, support group leaders as well as ad hoc voluntary support from other members.

Physical Address

27A Hoskins Avenue, Hillsborough, Auckland, New Zealand, 1042

Postal Address

27A Hoskins Avenue, Hillsborough, Auckland, New Zealand, 1042

Date of Incorporation

Incorporation date - 5 July 2013

Charity Registration date - 17 June 2016

Incorporated Societies Act 2022 - 14 May 2025

Directors

Leigh Henderson - Chairperson
Michele Daly
Ross Andrew Porter
Kathryn Jan Lawlor
Harmony Moki
Gilbert Taurua
Darryl Roycroft

Auditors

Accounting for Charities Trust

21 Andrews Avenue, Hutt Central, Lower Hutt, 5010

Bankers

ASB Bank Limited

Accountants

Fairground Ltd

Level 1, 60 Cuba Street, Te Aro, Wellington, 6011





Approval of Performance Report

FASD-CAN Incorporated

For the year ended 30 June 2025

This Performance Report has been approved by those charged with governance.

APPROVED

Leigh Henderson

Chairperson

Date 9 October 2025.

Ross Porter

Director

Date 9 October 2025

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Chairperson's report

FASD-CAN Incorporated

For the year ended 30 June 2025

Over the past year, FASD-CAN has experienced both consolidation and growth. We have continued our advocacy for individuals with Fetal Alcohol Spectrum Disorder (FASD) in Aotearoa New Zealand, while expanding support services, strengthening partnerships with other disability and community organisations and contributing to national policy and research. Despite funding uncertainties and systemic challenges, our commitment to improving life for those with FASD and their whānau remains unwavering.

Under the leadership of CEO Stephanie James-Sadler, our operational team has delivered impactful programmes across the motu. We provided personalised support through navigators in Tāmaki Makaurau and Te Tai Tokerau, facilitated regional support groups, responded to enquiries, and offered caregiver training. A notable achievement was the development of an online resource to assist individuals with FASD transitioning into adulthood.

Our Individuals Development Programme, now named Titoki, has expanded significantly. Through weekend camps, participants explored identity, future pathways, and deepened their understanding of FASD. Led by kaimahi and three kaiārahi, the programme also produced a manifesto advocating for systemic changes. Participants have raised awareness through media, a conference presentation, and training videos for police and mental health and addiction professionals. Social events such as 'pizza nights' in Tamaki Makaurau and Wellington have further fostered community.

Workforce development remained a priority, with the delivery of 'masterclasses' for educators and workshops for justice, mental health and addiction professionals. We launched a new NZQA qualification with Toitū te Waiora, now being rolled out nationally. Our involvement in advisory groups within Corrections and Police enables lived experience to inform justice system practices.

Awareness efforts included contributions to media reports, a front-page feature in The Listener and presentations to community groups. For the first time, some landmarks across New Zealand were illuminated in red on FASD Day, symbolising growing recognition.

Strategically, FASD-CAN played a central role in shaping the upcoming FASD Action Plan (2025–2028), organising hui to ensure lived experiences were considered. We engaged with Ministers and officials to advocate for FASD recognition as a disability eligible for support services. Although progress was halted due to a government review, we continue to push forward. We also supported a petition for pregnancy warning signs in liquor outlets and made written and oral submissions on several legislative bills.

This was our first full year under our new CEO. We have a passionate, knowledgeable and stable team. We welcomed three new Board members—Darryl Crombie, Michele Daly, and Harmony Moki—bringing expertise in communications, psychology, cultural leadership, and management. Christine Woods was appointed as a strategy and governance advisor. We finalised a new constitution to comply with the Incorporated Societies Act and strengthened our commitment to Te Tiriti o Waitangi through policy development, practices and Māori leadership. The policy addresses people, processes, programmes and partnerships.

Our work is enabled by numerous volunteers, two advisory groups, and members whose lived experience contributions are the foundation of our work.

Financially, we maintained stability in a challenging funding environment and continued with our strong focus on delivery despite limited funding. We continue to advocate for sustainable investment in FASD support and services

Looking ahead, the new Action Plan offers significant opportunities. We will monitor its implementation closely, ensuring that lived experience remains central. Our focus will be on securing disability support eligibility, providing direct support to people with FASD and their whānau, contributing to workforce and policy development, and ensuring FASD is recognised and supported across society.

Dr Leigh Henderson - Chair, FASD-CAN

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Statement of Service Performance

FASD-CAN Incorporated

For the year ended 30 June 2025

Description of medium to long term objectives

FASD-CAN works to:

- Strengthen whānau/caregivers impacted by Fetal Alcohol Spectrum Disorder (FASD)
- Support people living with FASD
- Unite caregivers
- Educate about FASD across our communities

FASD-CAN's vision is:

Everyone with FASD is appropriately supported and able to live their best lives.

Our medium to long term objectives are:

- Whānau/caregivers caring for people with FASD feel supported;
- The public are aware about FASD and the government are taking action on FASD;
- People living with FASD are empowered and appropriately supported to live their best lives;
- FASD-informed practices are used by the workforce that interacts with people with FASD so that people living with FASD are accepted; supported and understood; and
- As a Tiriti-aligned organisation FASD-CAN upholds the articles and principles of Te Tiriti o Waitangi in line with our policy.

Description and Quantification of the Entity's Activities

FASD-CAN works throughout Aotearoa to offer evidence-based, knowledgeable support direct to whānau/caregivers who are caring for people with Fetal Alcohol Spectrum Disorder and to people living with FASD themselves. We also share lived experience testimony with kaimahi working in communities, so they obtain a deeper understanding of FASD.

We cannot “fix” FASD but we can change the environment in which people with FASD live and thus work to decrease the risk of secondary effects of FASD.

	2025	2024
Description and Quantification of the Entity's Outputs		
Annual Conference	-	1
Caregiver Training Attendees	76	74
Support Groups for whānau/caregivers	10	11
Support Groups for professionals	2	2
Group events for individuals with FASD	5	5
Membership numbers	1,925	1,607
People registering for webinars	355	442
Whānau/caregivers and people living with FASD supported by Navigators*	208	-
Kaimahi from other organisations supported by Navigators*	304	-
Number of participants in professional development *	1,461	-





2025 2024

We know that people are accessing our online resources

Number of visitors to website	21,499	17,450
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Facebook group members

Parent and Caregivers group	590	547
Parent and Professional group	797	722
People living with FASD Facebook page	39	35

* We began collecting data for these new outputs in 2025. Although this work was undertaken in prior years, no comparative data is available because it was not formally tracked

We also represented the interests of whānau/caregivers caring for people living with FASD in government and other fora and provided input into research, videos and other projects requiring expertise on FASD and the voices of those with lived experience of FASD.





Statement of Financial Performance

FASD-CAN Incorporated

For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	110,392	54,371
Government service delivery grants/contracts	1	324,919	356,772
Non-government service delivery grants/contracts	1	49,663	61,774
Interest, dividends and other investment revenue	1	22	-
Other revenue	1	18,241	15,701
Total Revenue		503,237	488,619
Expenses			
Employee remuneration and other related expenses	2	353,503	285,168
Other expenses related to service delivery	2	140,782	220,834
Grants and donations made	2	-	6,317
Other expenses	2	6,926	9,369
Total Expenses		501,211	521,688
Surplus/(Deficit) for the Year		2,027	(33,069)



This statement is to be read in conjunction with the Notes to the Performance Report and the Independent Auditor's Report



Statement of Financial Position

FASD-CAN Incorporated

As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Cash and short-term deposits	3	225,843	267,521
Debtors and prepayments	3	13,234	69,094
Inventory	3	1,971	3,498
Total Current Assets		241,048	340,113
Non-Current Assets			
Property, Plant and Equipment	5	2,660	6,507
Total Non-Current Assets		2,660	6,507
Total Assets		243,709	346,620
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	22,550	34,367
Employee costs payable	4	32,262	18,132
Deferred revenue		38,826	146,076
Total Current Liabilities		93,638	198,576
Total Liabilities		93,638	198,576
Total Assets less Total Liabilities (Net Assets)		150,071	148,044
Accumulated Funds			
Accumulated surpluses (or deficits)	6	150,071	148,044
Total Accumulated Funds		150,071	148,044



This statement is to be read in conjunction with the Notes to the Performance Report and the Independent Auditor's Report



Statement of Cash Flows

FASD-CAN Incorporated
For the year ended 30 June 2025

2025 2024

Cash Flows from Operating Activities

	2025	2024
Operating receipts		
Donations, koha, bequests and other general fundraising activities	74,005	96,203
Government service delivery grants/contracts	298,773	250,527
Non-government service delivery grants/contracts	63,374	62,151
Interest or dividends received	22	-
GST received	54,014	53,351
Other cash received	8,349	15,701
Total Operating receipts	498,536	477,932
Operating payments		
Employee remuneration and other related payments	(338,243)	(282,263)
Other payments related to service delivery	(139,645)	(237,763)
Grants and donations paid	-	(6,317)
GST paid	(59,560)	(67,880)
Other payments	(2,767)	(3,026)
Total Operating payments	(540,215)	(597,250)
Total Cash Flows from Operating Activities	(41,678)	(119,318)
Net Increase/(Decrease) in Cash	(41,678)	(119,318)
Bank Accounts and Cash		
Opening cash	267,521	386,839
Net change in cash for period	(41,678)	(119,318)
Closing cash	225,843	267,521



This statement is to be read in conjunction with the Notes to the Performance Report and the Independent Auditor's Report



Statement of Accounting Policies

FASD-CAN Incorporated

For the year ended 30 June 2025

Basis of Preparation

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

Revenue

Revenue is recorded based on the stage of completion of the service at balance date.

General funding or grants with no documented expectations over use

General funding received from government, grants or capital grants are recognised as revenue when the funds are received if there are no documented expectations over use.

General funding or grants with documented expectations over use

If funding is subject to documented expectations over use, the funds are initially recorded as deferred revenue. As the documented expectations over use are met, the deferred revenue is reduced, and revenue is recorded.

Donations and bequests received with no documented expectations over use

Donations, koha, bequests and other fundraising revenue with no documented expectations over use are recognised as revenue when cash is received.

Donations and bequests received with documented expectations over use

Donations, koha, bequests and other fundraising revenue with documented expectations are initially recorded as deferred revenue. As the documented expectations over use are met the deferred revenue balance is reduced and revenue is recorded.

Donated assets

Revenue from donated assets is recognised on receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. If the assets are difficult to value such as intangible assets, highly specialised assets, or heritage assets these are not recorded.

Interest revenue

Interest revenue is recognised as it is earned during the year.

Subscriptions

Membership subscriptions income is recognised upon receipt. If income is received in advance, income will be recorded as a liability until recognised as income.

Goods and Services Tax (GST)

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

Income Tax

FASD-CAN Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.





Bank Accounts and Cash

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

Accounts Receivable

Accounts receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Property, Plant and Equipment

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the year the asset is derecognised.

Depreciation

Depreciation is calculated on a diminishing value basis over the estimated useful life of the asset using either depreciation rates published by Inland Revenue or based on estimates by management. Assets useful life is reassessed annually.

The following depreciation rates are used:

- Computer Equipment / Website - 50%

Inventories

Inventories are stated at the lower of cost, determined on a first-in-first-out basis, and net realisable value.

Changes in Accounting Policies

The entity has applied the Tier 3 (NFP) Standard for the first time this year. This new Standard, when applied, supersedes the previous version of this standard *Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit)*.

Some aggregation changes to items in the statement of financial performance were required on first time application of the Tier 3 (NFP) standard. Comparative amounts have been presented in accordance with the requirements of this standard.

There have been no other changes in accounting policies since the date of the last Performance Report.





Notes to the Performance Report

FASD-CAN Incorporated For the year ended 30 June 2025

2025 2024

1. Analysis of Revenue

	2025	2024
Donations, koha, bequests and other general fundraising activities		
Donations Received	97,457	43,781
Donations received from members	12,936	10,590
Total Donations, koha, bequests and other general fundraising activities	110,392	54,371
Government service delivery grants/contracts		
Grants Received - Government	324,919	356,772
Total Government service delivery grants/contracts	324,919	356,772
Non-government service delivery grants/contracts		
Grants Received - Non Government	49,269	20,361
Services and Events	394	41,413
Total Non-government service delivery grants/contracts	49,663	61,774
Interest, dividends and other investment revenue		
Interest Income	22	-
Total Interest, dividends and other investment revenue	22	-
Other revenue		
Other Revenue	16,140	13,479
Sales	2,102	2,222
Total Other revenue	18,241	15,701

2025 2024

2. Analysis of Expenses

	2025	2024
Employee remuneration and other related expenses		
ACC Levies	3,391	2,419
KiwiSaver Employer Contributions	8,567	6,677
Salaries	299,714	233,489
Subcontractors	41,830	42,583
Total Employee remuneration and other related expenses	353,503	285,168
Other expenses related to service delivery		
Administration Costs	19,805	42,468
Collaboration costs	19,940	29,897
Professional Services	5,235	4,259
Event expenses	6,942	40,721
External Training	559	9,027
IT & Website Expenses	11,932	11,581
Resource development	2,066	2,679
Professional Development	1,747	2,616
Support Group	1,365	3,351
Training	60,324	58,444





	2025	2024
Travel	10,867	15,791
Total Other expenses related to service delivery	140,782	220,834
Grants and donations made		
Grants to members Whānau Direct	-	6,317
Total Grants and donations made	-	6,317
Other expenses		
Audit Fee	2,723	2,097
Bank Fees	357	766
Depreciation	3,154	6,507
Loss on disposal	692	-
Total Other expenses	6,926	9,369
	2025	2024

3. Analysis of Assets

Cash and short-term deposits

FASD-CAN Transaction Account	225,843	267,521
Total Cash and short-term deposits	225,843	267,521

Debtors and prepayments

Accounts Receivable	11,333	67,192
Prepayments	1,901	1,902
Total Debtors and prepayments	13,234	69,094

Inventory

Books & Leaflets	1,971	3,498
Total Inventory	1,971	3,498





2025 2024

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	3,807	10,283
Accrued Expenses	3,920	-
GST	9,987	22,755
Visa Accounts	4,836	1,329
Total Creditors and accrued expenses	22,550	34,367

Employee costs payable

Provision for Annual Leave	24,756	12,809
Wages Payable - Payroll	7,507	5,323
Total Employee costs payable	32,262	18,132

FASD-CAN has a Credit Card Facility of \$15,000 at year end (Last year: \$15,000).

2025 2024

5. Property, Plant and Equipment

Computer Equipment

Opening Balance	6,507	13,013
Disposals	(691)	-
Depreciation	(3,155)	(6,507)
Total Computer Equipment	2,660	6,507
Total Property, Plant and Equipment	2,660	6,507

Significant Donated Assets - Not Recorded

During the year nine decommissioned laptops were donated by Te Tāhū Hauora to replace the old laptops being used by staff. The market value of these nine laptops was not practicable to obtain so these have not been recorded in the financial accounts.





2025

2024

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	148,044	181,113
Current year earnings	2,027	(33,069)
Total Accumulated surpluses or (deficits)	150,071	148,044
Total Accumulated Funds	150,071	148,044

7. Commitments

There are no commitments as at 30 June 2025 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (Last year - nil).

9. Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use

Description	Purpose and nature of the condition(s)	Date condition(s) are expected to be met	2025 \$	2024 \$
Auckland Council	Grant for Rangatahi leadership training and IDP events	31 December 2025	9,924	-
Foundation North	Grant for the FASD navigator for whānau	30 June 2025	-	15,346
Guerilla Philanthropy	Donation for the de-escalation Workshop	30 June 2026	5,444	20,000
Ministry of Health	Grant for Operational Costs	30 June 2025	-	52,813
Nikau Foundation	Grant for Wellington Young People with FASD	31 March 2026	3,500	-
Lottery Grants Board	Grant to provide support for whānau and people with FASD	30 June 2026	8,438	-
Spectrum Foundation	Grant to provide a mentor for young people with FASD	31 March 2026	10,226	-
Te Pou	Grant to provide support for Consumer Leadership	30 June 2025	-	26,086
Tindall Foundation	Donation for FASD Navigators to support whānau/caregivers	30 June 2025	-	12,326
Waikato Trust	Donation to support FASD community in the Waikato	30 November 2025	1,294	-
WCTU	Donation to be spent on prevention messaging	30 June 2025	-	9,506
Whaikaha	Grant for Web based Resources to support people with FASD	30 June 2025	-	10,000
Total			38,826	146,077





10. Related Parties

Description of Related Party Relationship	Transaction	2025	2025 Payable	2024	2024 Payable
Executive Board Members	Subcontracting	-	-	\$6,750	-
Executive Board Members	Professional development expenses	\$43	-	\$2,853	-
Executive Board Members	Donations	\$16	-	-	-
Key Management	Professional development expenses	\$463	-	\$14	-
Other Related Parties	Contractor expenses	\$2,156	-	\$269	-

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.





Accounting For Charities Trust

"Empowering Charities with the knowledge and skills to effectively manage their finances with confidence"

FETAL ALCOHOL SPECTRUM DISORDER - CARE ACTION NETWORK INCORPORATED (FASD-CAN)

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

To the Governing Board of FASD-CAN

Opinion

We have audited the performance report of FASD-CAN on pages 2 to 5 and 7 to 18, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report of FASD-CAN gives a true and fair view, in accordance with the XRB Tier 3 (NFP) Standard.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of FASD-CAN. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor, we have no relationship with or interests in the entity.

Key Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the performance report of the current period. These matters were addressed in the context of our audit of the performance report as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibilities of the Governing Board for the Performance Report

The Governing Board is responsible for the preparation of the performance report that give a true and fair view in accordance with the XRB Tier 3 (NFP) Standard, and for such internal control as the Governing Board determines is necessary to enable the preparation of performance reports that are free from material misstatement, whether due to fraud or error.

The Governing Board is also responsible for identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable, and understandable, to report in the statement of service performance.

The Governing Board is responsible for assessing FASD-CAN's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the Governing Board either intends to liquidate FASD-CAN or to cease operations, or has no realistic alternative but to do so.

The Governing Board is responsible for overseeing FASD-CAN's financial reporting process.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance 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, ISAs (NZ) and ISAE (NZ) 3000 (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 performance report.

As part of an audit in accordance with ISAs, ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FASD-CAN's internal control.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable, and understandable.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Governing Board.
- Evaluate the overall presentation, structure, and content of the performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on FASD-CAN's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause FASD-CAN to cease to continue as a going concern.

We communicate with the Governing Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Accounting for Charities Trust -

ACCOUNTING FOR CHARITIES TRUST

9 October 2025

Wellington, NZ.