

Annual Report 2025



Centre for
Pacific Languages





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Chairperson

“O le Va’atele e fautele” – The vessel that is built together

This Samoan proverb beautifully captures the heart of our journey at the Centre for Pacific Languages (CPL). It speaks to unity, collaboration, and collective purpose – values that continue to guide us as we rebuild and renew. With a proud history of service to Pacific communities, we are shaping our **va’a** with foresight, ensuring it remains strong, flexible, and ready for the future.

It is my privilege to present the CPL Annual Report 2025. The past few years have brought significant challenges as we worked to turn around the organisation’s performance. Through a focused and transformative strategy, we are delighted to report a net surplus of **\$145,654** – a clear reflection of strong collective effort and commitment.

We extend our sincere gratitude to **the Ministry for Pacific Peoples** for their unwavering support. We have deepened our impact, strengthened partnerships, and reaffirmed our shared vision to revitalise and sustain Pacific languages and cultures.

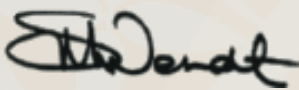
This year, the Board has focused on **sustainability, innovation, and impact** – supporting initiatives that deliver high-quality language programmes and foster cultural connection, digital transformation, and intergenerational leadership. I am proud of the integrity, purpose, and cultural strength with which CPL continues to lead and serve our communities as we pursue our strategic vision.

Chairperson

My thanks to the Trustees who bring governance expertise, experience, and deep cultural insight to CPL's mission. We acknowledge with gratitude **Analiess Robertson** and **Iani Nemani**, who retired from their roles towards the end of 2024. Our current Board members are Dr Rae Si'ilata, Dr Jean Mitaera, Dr Linita Manu'atu, and Eli Tagi, along with Dr Edmond Fehoko and Christine Ammunson, who joined us in 2025.

On behalf of the Board, I extend our special thanks to our CEO, Fesaitu Solomone, for her determined leadership, vision, and steadfast commitment to our communities. We also acknowledge the wider CPL team, our funders and partners, and all people across our diverse communities that engage with us across Aotearoa and in the region. Like our ancestors who built and steered their va'a with skill and intention, we move forward with clarity, strength, and unity – confident in our shared purpose and the enduring spirit that binds us.

Soifua ma ia manuia,



Sina Moana Wendt ONZM
Board Chair | Centre for Pacific Languages



Board of Trustees



Sina Wendt – ONZM
Chairperson - Trustee,
Samoa/Germany



Mr Eli Tagi
Trustee, Samoa



Dr. Linitā Manu'atu
Trustee, Tonga



Dr. Rae Siilata
Trustee, Fiji/Aotearoa



Dr. Edmond Fehoko
Trustee, Tonga



Dr. Jean Mitaera
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Christine Ammunson
Trustee, Samoa



Analiess Robertson
Outgoing: Trustee,
Cook Islands



Iani Nemani
Outgoing: Trustee,
Tonga/Fiji

Chief Executive Officer



CPL Achieves Financial Turnaround, Reaffirming Commitment to Pacific Communities

Noa‘ia - Presenting the Centre for Pacific Languages’(CPL) **Annual Report for 2025**, a monumental year marked by growth, resilience, and renewed purpose.

This year, CPL’s operations proudly report a net surplus of **\$145,654** - a testament to our careful stewardship, strategic foresight, and the unwavering dedication of our team. After two consecutive years of financial decline, this milestone marks more than just a recovery: it’s a springboard for reinvestment in our core mission



(\$159,694)

FinYr22-23



(\$32,601)

FinYr23-24



\$145,654

FinYr24-25

With renewed strength, we are poised to deepen our impact, revitalising nine Pacific languages, strengthening cultural identity, and empowering communities across Aotearoa and beyond. This achievement reflects not only financial resilience but also our enduring commitment to cultural transformation.

Furthermore, the growing demand for our learning platforms year after year is a true reflection of our people's ongoing journey — one of learning, reconnection, and cultural revival. It speaks to a deepening commitment to language, culture, and identity, and affirms the transformative impact of our work across generations as highlighted below.

NZQA Accredited Courses + Cultural Training + Community Workshops



2,188

FinYr22-23



3,027

FinYr23-24



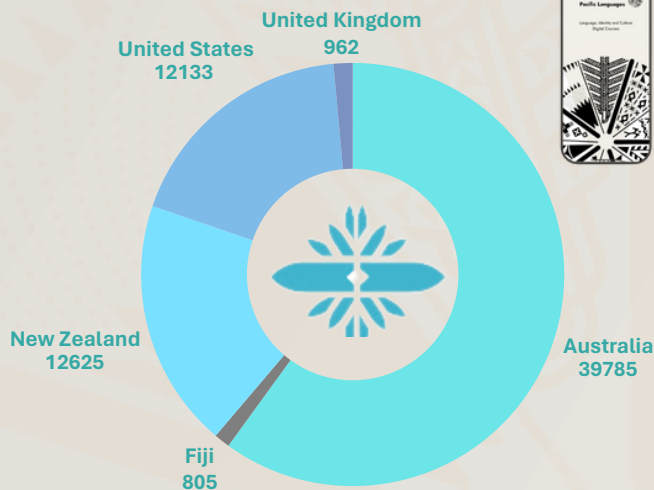
3,329

FinYr24-25

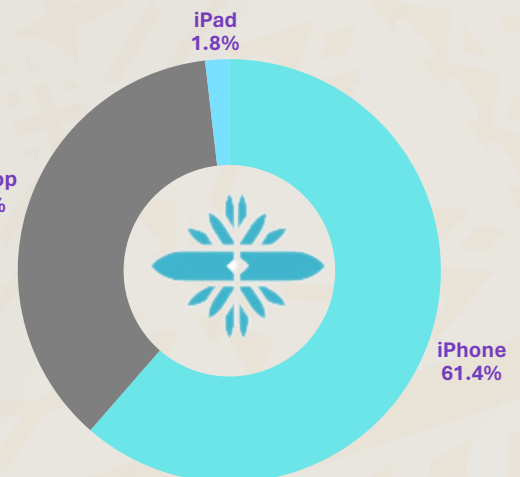
Chief Executive Officer

Since its launch in August 2023, our **Speak Pacific App** has continued to gain impressive traction — not only across Aotearoa New Zealand, but globally. With just seven languages currently available, the app has already reached **67,300** downloads and in Australia, that number continues to grow.

Download by Territory



Download by Device



We extend our heartfelt thanks to our funders whose support has been instrumental in our journey: the **Ministry for Pacific Peoples**, the **Ministry of Education**, the **Ministry for Business Innovation and Employment**, **Lottery Grants Board**, and **Foundation North**. Your belief in our work continues to fuel innovation, sustainability, and impact across our programmes.

To our CPL Board Chairperson Sina Wendt, Board Trustees, key stakeholders and partners, your continued support enables us to grow, innovate, and serve with purpose. To our dedicated Pacific learners, CPL staff, contractors, friends, families, and the many who tirelessly support the vision of the Centre for Pacific Languages - **we see you, we honour you, and we thank you.**

As we look ahead, CPL remains committed to shaping a future where Pacific languages thrive, communities are connected, and cultural heritage is celebrated. Thank you for walking this journey with us.

Fa’afetai lava, Malo ‘aupito, Vinaka vakalevu, Meitaki ma’ata, Fakaaue lahi, Ko bati n’akarakara, Fakafetai, Noa’ia ‘e hanisi.

Fesaitu Solomone

Chief Executive Officer | Centre for Pacific Languages





Learning, Development and Training Lead

Leitualaalemalietao Lynn Lolokini Pavihi MNZM

Fakaalofa lahi atu,

Reflecting on the past six months leading the Learning, Development and Training team at the Centre for Pacific Languages (CPL), I am filled with gratitude and pride. This year, the Learning, Development and Training team has continued to meet growing demand for culturally grounded language learning through strategic planning, collaboration, and innovation.

Our work within the Learning, Development and Training team is anchored in three key focus areas: **NZQA-accredited courses, Cultural Capability, and Community workshops**. Together, these pillars ensure a holistic approach to learning that not only upholds academic and quality standards but also strengthens cultural identity and community connection.

During the **2024–2025 financial year, we delivered a total of 80 NZQA-accredited language courses. This comprised 26 courses in Term 2 of 2024, 26 courses in Term 3 of 2024, and 28 courses in Term 1 of 2025.** Through accredited language programmes, tailored cultural capability training, and community-led workshops, CPL continues to create accessible, relevant, and empowering pathways for Pacific peoples to learn, share, and thrive.

At CPL, we believe language is more than communication - it is a vessel of heritage, belonging, and resilience.

I'm honoured to be part of this important mission, working alongside a passionate and dedicated team. It's my privilege to present our Learning Team Report.

*“Kia Tumau ke gahua fakamalolō ke omoi, feaki mo e fakatapunu e tau vagahau motu ha tautolu -
(We will continue to work together to promote, nurture and prioritise our languages)”.*





Our Year of Growth and Impact

Key Statistics (2024-2025)



NZQA-Accredited Courses

2,814

Enrolments



Cultural Capability

144

Participants



Community Workshops

371

Participants



Milestones



Upgraded online platform and refreshed teaching resources have enhanced interaction and accessibility for learners. The improvements have led to stronger engagement, smoother communication, and more consistent participation across courses.



Invested in supporting facilitators to achieve the New Zealand **Certificate in Adult and Tertiary Teaching (Level 4)**, reinforcing both the quality and integrity of our programmes.



Community Workshops saw significant growth, increasing from **20** participants in **Term 2** to **93** in **Term 1**. This result is a **365%** increase, reflecting the success of targeted outreach and community engagement strategies.



Term 1 2025 - Overview



NZQA-Accredited Courses

1,060

Enrolments



Cultural Capability

93

Participants



Community Workshops

23

Participants

NZQA-Accredited Courses Performance Measures

Fäeag Rotuam ta

Number of Courses	2
Enrolment	12

Gagana Samoa

Number of Courses	9
Enrolment	497

Lea faka Tonga

Number of Courses	3
Enrolment	118

Gagana Tokelau

Number of Courses	2
Enrolment	45

Te Gana Tuvalu

Number of Courses	1
Enrolment	13

Vagahau Niue

Number of Courses	2
Enrolment	106

Te Reo Māori Kūki 'Āirani

Number of Courses	4
Enrolment	177

Te taetae ni Kiribati

Number of Courses	1
Enrolment	18

Vosavakaviti

Number of Courses	2
Enrolment	74

Growing Language and Identity

During Term 1, learners gained confidence in their Pacific languages and a stronger sense of cultural identity. Facilitators observed increased engagement, with many using the language beyond the classroom. The courses fostered community, intergenerational connections, and the preservation of Pacific languages, supporting both linguistic skills and cultural wellbeing.



“I enjoyed hearing the language spoken around me by my peers and seeing that although everyone is at different levels of their learning journey, it inspired me to keep going forward with mine”

Student Feedback
Everyday Gagana Samoa

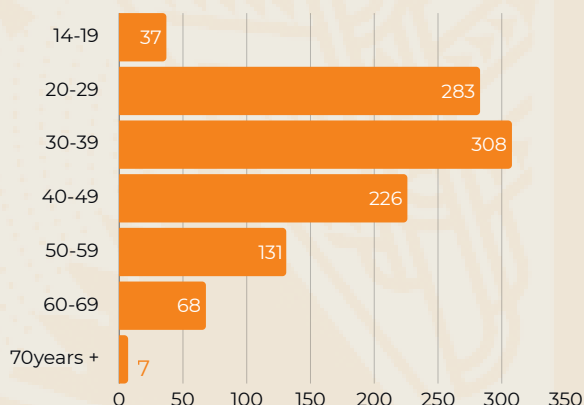




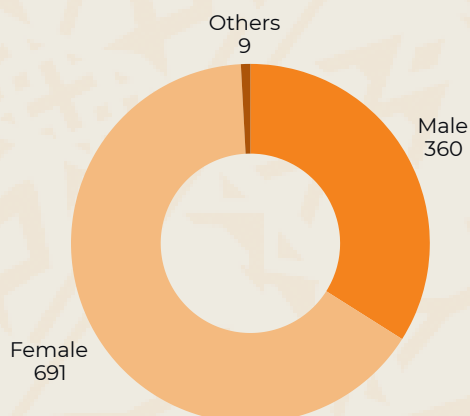
Term 1 2025 Enrolments - 1,060 (age, gender, location)



Age



Gender



Location (NZ)

Auckland	603
Wellington	158
Christchurch	60
Dunedin	45
Waikato	3
Bay of Islands	1
Hawkes Bay	7
Manawatu Whanganui	14
Hamilton	25
Tauranga	20
Whangarei	18
Taranaki	11
Hastings	13
Invercargill	13
Rotorua	13
Gisborne	8
Palmerston North	9
Southland	1
New Plymouth	5
Nelson	6
Timaru	7
Whanganui	6
Ashburton	5
Blenheim	5
Tokoroa	2
Dargaville	1
Queenstown	1



Term 3 2024 - Overview



NZQA-Accredited Courses

931

Enrolments



Cultural Capability

31

Participants



Community Workshops

257

Participants

NZQA-Accredited Courses Performance Measures

Fäeag Rotuam ta

Number of Courses	2
Enrolment	16

Gagana Samoa

Number of Courses	9
Enrolment	413

Lea faka Tonga

Number of Courses	3
Enrolment	126

Gagana Tokelau

Number of Courses	2
Enrolment	30

Te Gana Tuvalu

Number of Courses	1
Enrolment	17

Vagahau Niue

Number of Courses	2
Enrolment	90

Te Reo Māori Kūki 'Āirani

Number of Courses	4
Enrolment	169

Te taetae ni Kiribati

Number of Courses	1
Enrolment	14

Vosavakaviti

Number of Courses	2
Enrolment	31

Language, Culture, and Connection

In Term 3, learners showed strong enthusiasm and cultural pride, engaging with community workshops and cultural programmes that used song, dance, food, and storytelling to deepen language skills, strengthen cultural identity, and foster intergenerational and community connections across Aotearoa.

“What helped with my confidence in class was also learning with people with similar backgrounds and interests to learning Vagahau Niue.”

Student Feedback
Introduction to Vagahau Niue

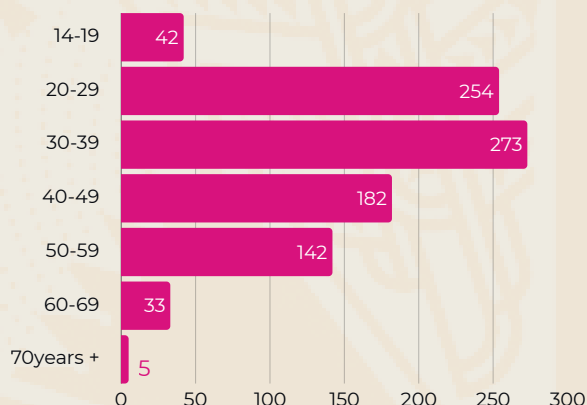




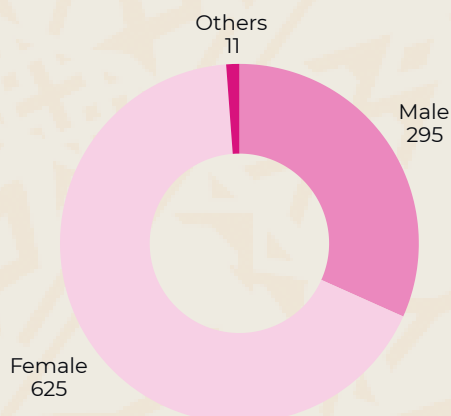
Term 3 2024 Enrolments - 931 (age, gender, location)



Age

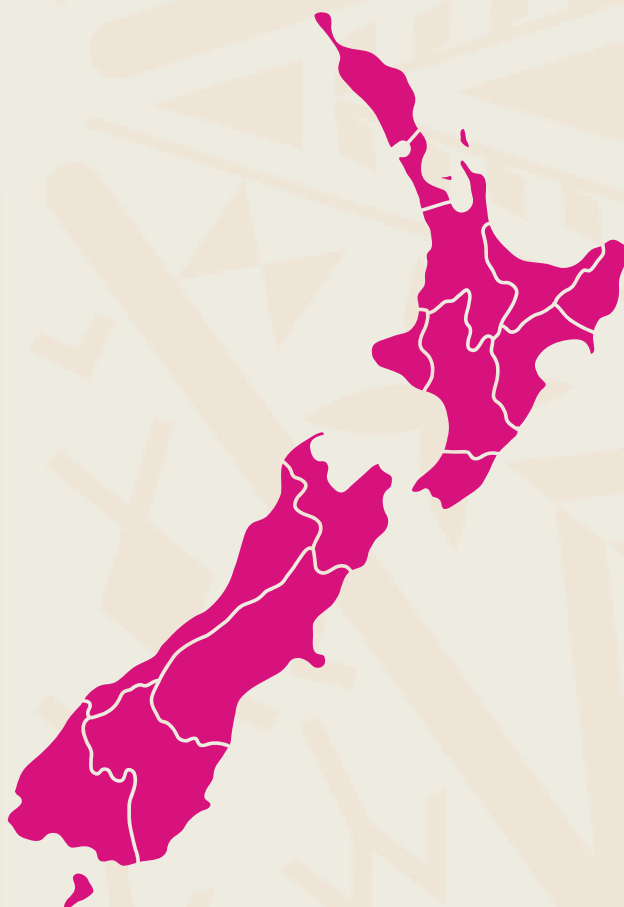


Gender



Location (NZ)

Auckland	510
Wellington	155
Christchurch	57
Dunedin	24
Waikato	40
Bay of Islands	28
Not residing in Aotearoa	23
Hawkes Bay	25
Northland	24
Manawatu Whanganui	14
Whangarei	1
Taranaki	5
Gisborne	1
Palmerston North	3
Southland	9
New Plymouth	3
Nelson	1
Marlborough	2
Katikati	1
Weymouth	1





Term 2 2024 - Overview



NZQA-Accredited Courses

823

Enrolments



Cultural Capability

20

Participants



Community Workshops

91

Participants

NZQA-Accredited Courses Performance Measures

Fäeag Rotuam ta

Number of Courses	2
Enrolment	16

Gagana Samoa

Number of Courses	9
Enrolment	413

Lea faka Tonga

Number of Courses	3
Enrolment	126

Gagana Tokelau

Number of Courses	2
Enrolment	30

Te Gana Tuvalu

Number of Courses	1
Enrolment	17

Vagahau Niue

Number of Courses	2
Enrolment	90

Te Reo Māori Kūki 'Āirani

Number of Courses	4
Enrolment	169

Te taetae ni Kiribati

Number of Courses	1
Enrolment	14

Vosavakaviti

Number of Courses	2
Enrolment	31

Learning and Connection Through Language

Across Term 1 courses, enrolments were strongest in Gagana Samoa, Lea faka Tonga, and Te Reo Māori Kūki 'Āirani, with completions varying widely, highlighting both high learner interest and opportunities to improve course completion rates across several Pacific language programmes.



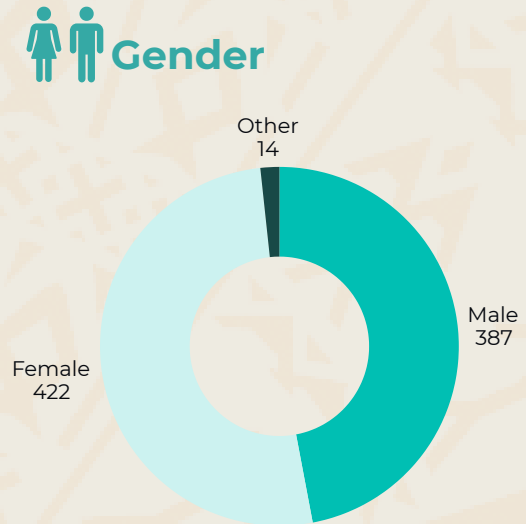
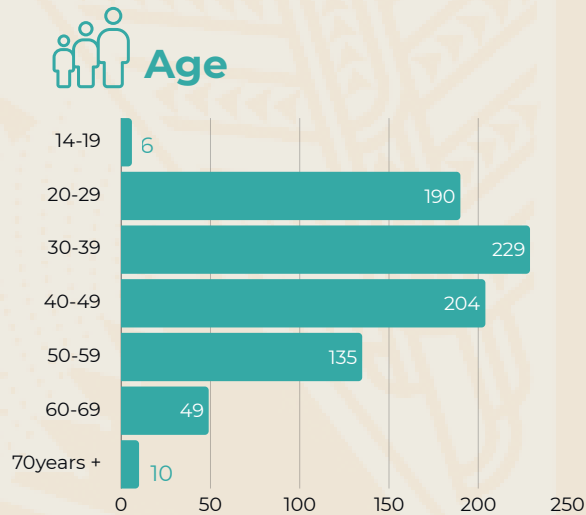
**“Language is Wealth.
It truly is never too late to start the journey
of reconnecting with one's language,
culture, and identity.”**

Student Feedback
Introduction to Lea faka Tonga





Term 3 2024 Enrolments - 823 (age, gender, location)



Location (NZ)

Auckland	353
Wellington	156
Christchurch	61
Dunedin	49
Waikato	57
Bay of Islands	45
Not residing in Aotearoa	33
Hawkes Bay	23
Northland	22
Manawatu Whanganui	15
Gisborne	3
Southland	2
West Coast	4



Building Cultural Understanding



Engagement Across Programmes

Our workshops introduce participants to Pacific cultural values, heritage, and the importance of cultural knowledge, providing practical guidance for engaging respectfully with Pacific people in workplaces and communities. There were a total of 8 Cultural Capability workshops, which hosted **288** participants.



“(This workshop) deepened my appreciation for Pacific values. It gave me exposure to Pacific greetings, expressions, and protocols that enhance respectful engagement. I valued the hands-on activities, storytelling, and group discussions that encouraged reflection and connection”

Ringa Hora Participant

CPL would like to acknowledge all the support from organisations who we have collaborated with including **Auckland Museum**, and **Ringa Hora Services**.



Ringa Hora team at CPL Cultural training workshop



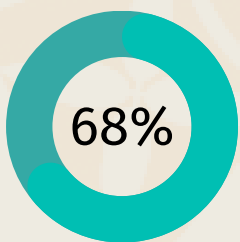
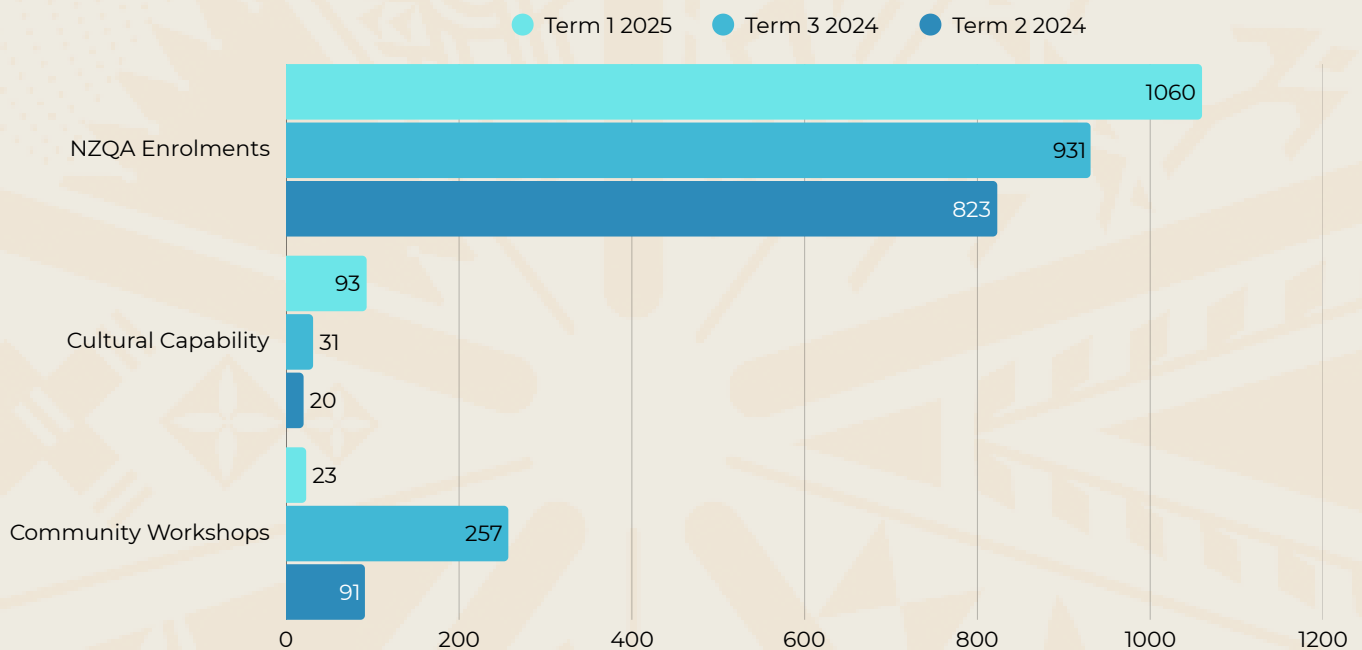
Engagement and Outcomes

Engagement Across Programmes

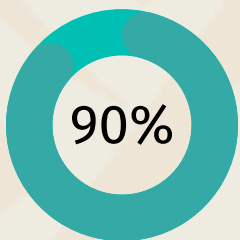
Our workshops introduce participants to Pacific cultural values, heritage, and the importance of cultural knowledge, providing practical guidance for engaging respectfully with Pacific people in workplaces and communities.

Cultural Capability Workshops showed significant growth, increasing by 55% from Term 2 to Term 3 (2024) and by 200% from Term 3 (2024) to Term 1 (2025), reflecting our strong commitment to cultural knowledge. In contrast,

Community Workshops surged by **182%** between Term 2 and Term 3 (2024).



68% of learners reported improved reading, writing, and speaking skills.



90% felt that their cultural identity was strengthened.

- Learners praised tutors for their expertise, patience, and inclusive teaching styles.
- Safe learning environments, interactive resources, and strong peer connections were identified as key factors in their success.

Voices from Our Facilitators



Lotonui Iosefa Naisali
Tuvalu Facilitator

Se ko pati ako faiga – it's not your words but your actions. *This Tuvalu fatele reminds us that service to family and community is lived, not spoken. My work is guided by this principle and by the call: "Don't ask what your country can do for you, but ask what you can do for your country."*

As a CPL Vagahau Niue Facilitator, the most rewarding part of my role is witnessing students reconnect with their language and identity. Many begin their journey feeling unsure, yet determined to reclaim Vagahau Niue - for their children, their communities, and themselves.



Inangaro Vakaafi
Vagahau Niue Facilitator



"Na Noqu Vosa ai vurevure ni noqu I tekitekivu"
"My language is the source of who I am/where I am from"

Nuku Nabete
Vosavakaviti Facilitator



Navigating our Vaka forward

The Learning and Development team continues to strengthened its vaka in language confidence, cultural identity, and community connections through culturally grounded programmes, reinforcing our mission to revitalise Pacific languages across Aotearoa. We will continue to navigate our vaka, focusing on the following missions:



NZQA-accredited courses

Our facilitators will gain a nationally recognised qualification that validates their skills and achievements in Pacific language learning.



Short courses

Fully designed Short Courses to launch in September 2025, offering flexible, four-week online and in-person programmes that provide engaging, culturally rich pathways for learners, strengthen community connection, and support Pacific language revitalisation.



Digital content

We're committed to becoming a leader in digital training innovation - transforming the way our learners connect, engage, and grow together, guided by the spirit of vā and collective strength.

Acknowledgement

A heartfelt thank you to all our staff, facilitators, and everyone who has contributed to our journey this year.

With gratitude and purpose, we look ahead to the next chapter to paddle the vaka forward with shared strength and vision.



Commercial Lead

Gesa Luamanu

E sui faiga, ae tumau fa'avae - Our methods may evolve, but our foundations endure.

As the Commercial Lead, I'm proud to support CPL's continued growth through diverse funding and commercial opportunities. While this year presented challenges in securing external funding, we are deeply grateful for the support of key partners who believe in our mission.

- **Foundation North** has enabled us to redesign our courses, ensuring they remain relevant and grounded in Pacific values.
- **Lottery Grants Board** funding has supported our team of facilitators to undertake a teaching accreditation programme, strengthening our delivery capability.
- **Moana Reo Media Fund** is helping us bring to life a special series focused on the Pacific disability sector - a vital and often underrepresented community.

These partnerships are more than financial - they're a testament to the shared commitment to cultural capability, equity, and innovation across Aotearoa.



Special Projects

Over the past year, CPL delivered five high-impact projects that revitalised Pacific languages, deepened cultural connections, and championed community-led innovation. These initiatives not only strengthened partnerships and increased demand for CPL's services, but also affirmed our role as a trusted creative agency within Aotearoa's cultural landscape..

Key outcomes included:

- Increased engagement across diverse Pacific communities
- Strengthened intergenerational pride and cultural identity
- Reinvestment into future initiatives for sustained impact

These projects reflect CPL's commitment to Pacific excellence, relational leadership, and creative collaboration - driving meaningful change and lasting legacy.





Ministry of Education Funded Community Workshops

Each workshop was shaped by the hands and hearts of our communities, creating safe, joyful spaces for Pacific learners and families to engage with their heritage languages:

- **Tau fakaakoaga Tauteuteaga Kai Niue** (West Auckland): 62 participants acquiring cooking skills in Vagahau Niue.
- **Falelalaga Samoan Programme** (South Auckland): 138 participants young people learning language, culture, music, dance, and weaving.
- **Learning Music through Song** (Auckland): 40 participants joined weekend workshops in Te Reo Māori Kūki 'Āirani.
- **Fekei Making Rotuman Workshop** (Waikato): 17 participants experienced hands on approach on how to make Rotuman dessert.

These workshops engaged **257 learners**, reached **2,000+** community members, and sparked **239,000+** views - co-designed with CPL to restore vā, strengthen ties, and honour elders and youth through language.



Indicative SROI Calculation

While cultural impact is immeasurable, we can estimate a quantitative SROI using conservative proxies.

Estimated Total Social

MoE Fund: \$40k

Value: ~\$102,494.80

**SROI Ratio: \$2.56 return
per \$1 invested**



*Fekei Making Workshop (A traditional Rotuman treat)
Photo credit: Fesaitu Solomon*





Hiva Folau Vaka Pacific Music Awards 20th Anniversary Signature Project

To mark 20 years of the Pacific Music Awards Trust, CPL partnered with PMA - **Hiva Folau Vaka Project** - reviving 3 Pacific endangered languages of Cook Island, Tokelau and Niue through original songs. With cultural guidance, it fosters youth mentorship and plans major artist gatherings in 2025.



Mama Molly (Cultural Knowledge holder), Mal Lakatani (Cultural holder and musician) and emerging music composers at Hiva Folau workshop

Recognised Seasonal Employers' Cultural Awareness Framework

CPL was commissioned by the Ministry of Business, Innovation and Employment (MBIE) to develop a **Cultural Awareness Framework** for Recognised Seasonal Employer (RSE) scheme employers and employees.

Due for release in November, this framework champions:

- **Cultural respect** in the workplace
- **Worker dignity** and wellbeing
- **Sector-wide responsiveness** to Pacific communities

Grounded in deep community consultation, the framework reflects the lived experiences of RSE workers and aims to foster more inclusive, respectful, and sustainable employment practices across Aotearoa.



Display at Turners & Growers
Photo Credit: Fesaitu Solomon



Community Engagements

Celebrating Culture, Creativity, and Connection

CPL hosted vibrant events celebrating Pacific languages, arts, and identity. These initiatives fostered cultural pride, intergenerational connection, and creative expression across Aotearoa.

PRIMANAVIA's gold medal-winning performance at the World Choir Games didn't just earn international acclaim - it struck a chord with our CPL audience. With over **1.4 million views**, their breathtaking artistry transcended borders and resonated deeply across our community. A triumph of harmony, passion, and global connection.



PRIMANAVIA at CPL
Photo Credit: Pea Vaetolo

CPL further supported MPP's Pacific language week celebrations with a **Kiribati Spelling Bee**, hosted by Kinua Ewels, with 23 participants; **Te Kario's Language** - Music Pilot, led by Herman Aviu, engaging 13 participants; and Linda Zoll's Staff **Children's Holiday Programme**, which welcomed 12 children for storytelling, cultural activities, and joyful language learning in October 2024.



Kiribati Youth at the Spelling Bee





International Community Engagements

Strengthening Regional Connections Through Language and Culture



CPL CEO at Rotuma Day in May

We continue to deepen our engagement with communities across Aotearoa, while strategically expanding our presence throughout the Pacific region. This approach supports the alignment of language learning initiatives, co-design processes, and the development of culturally responsive resources.

A recent highlight was the official invitation to serve as a **Chief Guest** at the **Rotuma Day May 2025 Celebrations** in Fiji. This opportunity not only honored our shared heritage but also reignited core relationships and opened pathways for future partnerships across the Pacific.

Rarotonga Connections: Engagements in Rarotonga have focused on building relationships with key institutions including the **Ministry for Cultural Development**, the **National Museum**, the **Language Commission**, the **Clerk of Parliament**, and **diplomatic missions** from **New Zealand** and **Australia**. These connections are strengthened through collaboration with cultural knowledge holders and diaspora communities from Cook Island, Rotuma and Fiji, fostering a shared commitment to cultural preservation and intergenerational knowledge transfer.



Fiji - Hon. Aseri Radrodro - Minister for Education

Fiji Talanoa: Our talanoa sessions in Fiji have brought together a diverse network of stakeholders - **Ministry for Education**, **Ministry for iTaukei Affairs**, **Fiji TV**, **Fiji Broadcasting Corporations**, **NZ High Commission**, **iTaukei Land Trust Board**, the **Institute of Language and Culture**, **University of the South Pacific**, **Fiji National University** and grassroots community organisations.

These dialogues underscore a long-term commitment to aligning educational frameworks and resource development with cultural values and sustainable futures.





Translations and Interpretation Services



Leading CPL's work in the fast-paced and demanding translation and interpretation space is both challenging and deeply rewarding. This year, we've seen continued growth in demand, a clear reflection of the trust placed in our team and the quality of our services.

We're proud to share that this area has generated **\$327k** in revenue, significantly contributing to CPL's operational sustainability and impact. With increasing need across sectors, this space is poised for further expansion, and CPL remains committed to delivering culturally grounded, high-quality language services that empower Pacific communities and organisations alike.

CPL's Translation & Interpretation Services expanded across health, education, media, and community sectors. Our translators and interpreters are cultural knowledge holders who ensure Pacific languages are represented with accuracy, respect, and mana. A key milestone was CPL's appointment as a preferred supplier for the **Pacific Community (SPC)**, strengthening our regional presence.

Key Projects

We supported **Te Whatu Ora, Auckland Museum's Mana Exhibition**, and **Christians Against Poverty**.

Additional Projects

We delivered bilingual health resources (**Tongan Health Society**), translated care records guide (**C.A.B Kōnae Project**), supported Pacific Language Week (Poporazzi), vocational training (Careerforce NZ), **Moana Reo Media Fund** (Will & Grace), and Hiva Folau Vaka songs (**Pacific Music Awards**).



Our Translators and Interpreters: Cultural Custodians Connected in Community



CPL's Translation & Interpretation Services continue to grow, supporting clients across health, education, media, and community sectors. We proudly offer services in 12 Pacific languages, including Tuvaluan, Tokelauan, Rotuman, and Samoan, reflecting the rich linguistic diversity of our communities. Our translators & Interpreters are cultural knowledge holders who ensure every translation is delivered with precision, respect, and mana.

We welcomed new translators & Interpreters to the CPL whānau, expanding our capacity to meet rising demand. CPL is also developing accreditation pathways, with several team members already **NAATI-certified**.

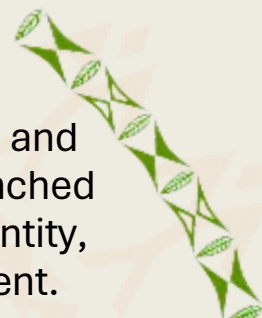
Our services now span **22 Pacific languages**, including **Tetum, Ebon, Uvean, Futunan, Reo Tahiti, and 'Ōlelo Hawai'i**. To support this growth, we're integrating new tools **XTM** and technologies to streamline workflows and improve turnaround times - ensuring our services remain responsive, high-quality, and culturally grounded.

Poly Will & Grace elevated by CPL's translations





Production & Content Services



Celebrating Our Stories, Our Voices

CPL's content and production team amplified the laughter, harmony, and heart of Pacific communities through bold, joyful storytelling. We launched *Poly Will & Grace*, a CPL original on Pacific disability with humour, identity, and language pride, funded by a \$100,000 Moana Reo Media investment.

Voices That Unite

In July, Gold Medalist at World Choir Games - Fijian choir **PRIMANAVIA's** viral performance became one of CPL's most shared videos reaching over **1.4million** views, echoing pride and unity across Aotearoa and the Pacific.

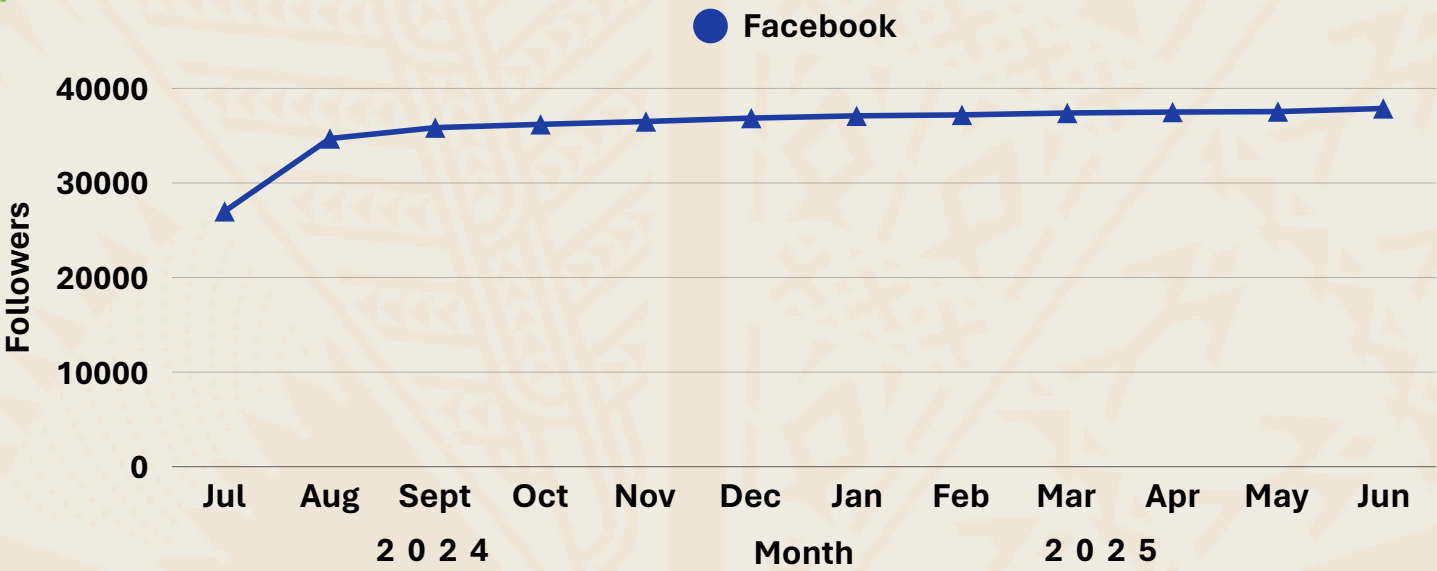
Digital Storytelling That Connects Us

Engagement surged across CPL's platforms during Pacific Language Weeks and cultural events. From Niuean language spotlights to Samoan poetry, Tokelauan dance, and Kiribati storytelling, our digital archive continues to celebrate and connect. Every post carries our vaka forward—grounded in respect, joyful in spirit, and true to our communities.

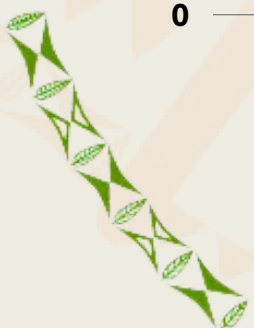
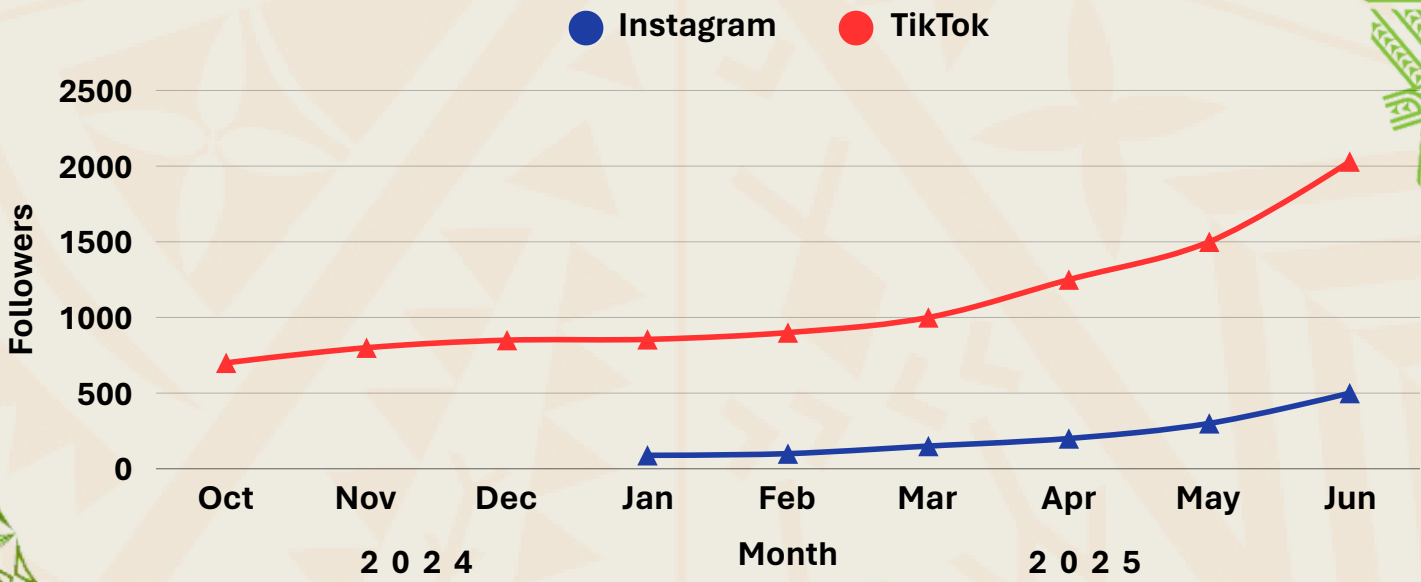




Insights - Audience



We also launched TikTok and Instagram, expanding our digital reach and attracting new audiences. These platforms contributed to a noticeable boost in engagement, with increased interaction and visibility across our digital content.





Financial Report

Performance Report 2025

Centre for Pacific Languages

For the year ended 30 June 2025

Prepared by Cloud 9 Accountants Limited



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Entity Information

Centre for Pacific Languages For the year ended 30 June 2025

Legal Name of Entity

Centre for Pacific Languages

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC36021

Entity's Purpose or Mission

To revitalise and strengthen Pacific languages primarily for the Pacific diaspora living in Aotearoa NZ, as well as those

interested in Pacific languages and cultures, ensuring our courses are linguistically and culturally sustained.

To strengthen Pacific languages through professional translation services and professional development training.

To advocate for Pacific language maintenance in Aotearoa NZ.

To provide relevant language learning resources.

Entity Structure

The Centre for Pacific Languages is registered with the Companies Office for Societies and Trusts. It is also a registered Charity. And CPL is a Registered Private Training Establishment with the NZ Qualifications Authority. The Centre For Pacific Languages is a recognised Pacific centre of excellence for Pacific language revitalisation and maintenance, cultural knowledge, and advocacy across Aotearoa and throughout the Pacific region.

Main Sources of Entity's Cash and Resources

Contracts, grants and fee for services

Main Methods Used by Entity to Raise Funds

Contracts, grants and fee for services

Entity's Reliance on Volunteers and Donated Goods or Services

Minimal

Physical Address

Leyton Way, Westfield Manukau City, Level 3 Entrance, Manukau, Auckland 2104

Postal Address

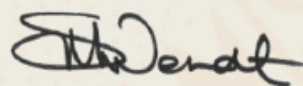
PO Box 76520, Manukau, Auckland 2241, New Zealand

Approval of Financial Report

Centre for Pacific Languages For the year ended 30 June 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of Centre for Pacific Languages for year ended 30 June 2025.

APPROVED



Chairperson

Sina Wendt

Name:

20 Oct 2025

Date



Chair of CPL Finance, Audit and Risk Subcommittee

Name:

Eli Tagi

Date

20 Oct 2025

Statement of Service Performance

Centre for Pacific Languages For the year ended 30 June 2025

Description of medium to long term objectives

Revitalise and sustain Pacific languages in Aotearoa by expanding free, high-quality online courses and cultural capability services, increasing participation and progression across all nine languages.

Strengthen system impact and resilience through deeper partnerships, robust educator capability and digital resources, and data-driven improvements that lift learner outcomes and long-term languageuse.

	JUNE 2025	JUNE 2024
1. Description and Quantification of the Entity's Key Activities		
Total No. of Students Enrolled	2,814	3,027

Statement of Financial Performance

Centre for Pacific Languages For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	3,589	3,574
Government service delivery grants/contracts	1	1,375,000	1,025,741
Non-government service delivery grants/contracts	1	81,920	30,706
Revenue from commercial activities	1	327,737	161,921
Interest, dividends and other investment revenue	1	3,023	2,784
Total Revenue		1,791,269	1,224,725
Expenses			
Employee remuneration and other related expenses	2	374,440	448,039
Expenses related to commercial activities	2	192,008	77,731
Other expenses related to service delivery	2	1,020,507	647,204
Grants and donations made	2	1,000	696
Other expenses	2	57,660	83,656
Total Expenses		1,645,615	1,257,326
Surplus/(Deficit) for the Year		145,654	(32,601)

The above statement of financial performance should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

Statement of Financial Position

Centre for Pacific Languages

As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank accounts and cash	3	673,869	509,810
Debtors and prepayments	3	174,860 	49,805 
Stock on Hand (Inventory)	3	5,500	5,500
Other Current Asset	3	25,850	-
Total Current Assets		880,078	565,115
Non-Current Assets			
Other Assets	4	-	24,915
Property, Plant and Equipment	4	101,121	159,103
Total Non-Current Assets		101,121	184,018
Total Assets		981,199	749,133
Liabilities			
Creditors and accrued expenses	5	135,387	31,359
Other Current Liabilities	5	161,114	178,731
Total Liabilities		296,501	210,089
Total Assets less Total Liabilities (Net Assets)		684,698	539,044
Accumulated Funds			
Accumulated surpluses or(deficits)	6	539,044	571,645
Current year earnings		145,654	(32,601)
Total Accumulated Funds		684,698	539,044

● Exchange rates used to convert foreign currency into NZD are shown below. Rates are provided by XE.com unless otherwise stated.

• **30 Jun 2025**

 0.442458 GBP (British Pound)

• **30 Jun 2024**

 0.481270 GBP (British Pound)

The abovestatement of financial positiion should be read in conjunction with theaccompanying notes to theperformancereport and the independent auditors report.

Statement of Cash Flows

Centre for Pacific Languages For the year ended 30 June 2025

	2025	2024
Statement of Cash Flows		
Cash Flows from Operating Activities		
Cash received:		
Donations, koha, bequests and other general fundraising activities	3,589	3,574
Government service delivery grants/contracts	1,315,500	1,180,241
Non-government service delivery grants/contracts	81,920	30,706
Revenue from commercial activities	220,174	161,996
Interest, dividends and other investment revenue	1,666	2,784
GST	33,683	(13,147)
Cash payments:		
Employee remuneration and other related expenses	(369,704)	(446,291)
Expenses related to commercial activities	(97,646)	(150,745)
Other expenses related to service delivery	(1,021,362)	(647,206)
Grants and donations made	(1,000)	(696)
Net cash flows from operating activities	166,820	121,216
Cash flows from other activities		
Cash received:		
Sale of property, plant and equipment	322	10,295
Cash payments:		
Payments to acquire property, plant and equipment	-	(6,741)
Payments to acquire software	-	(25,000)
Cash flows from other activities	(3,083)	(2,950)
Net Increase/(Decrease) in Cash	164,059	96,820
	2025	2024
Bank Accounts and Cash		
Opening cash	509,810	412,990
Closing cash	673,869	50,981
Net change in cash for period	164,059	96,820

The above statement of cash flows should be read in conjunction with the accompanying notes to the performance report and the independent auditors report.

Statement of Accounting Policies

Centre for Pacific Languages

For the year ended 30 June 2025

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Goods and Services Tax (GST)

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

Income Tax

Centre for Pacific Language is a registered charity (CC36021) under the Charities Act 2005 and is therefore exempt from New Zealand income tax.

Bank Accounts and Cash

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

Changes in Accounting Policies

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

Fixed Assets

All property plant and equipment are recorded at cost less accumulated depreciation and impairment losses. Property plant and equipment acquired at an immaterial amount are not capitalised, they are recorded as an expense in the statement of financial performance. Gains and losses on disposals are determined by comparing the proceeds received with carrying amounts. These gains and losses arising from the disposal of an item of property, plant and equipment are recognised in the statement of financial performance.

Depreciation

All classes of property, plant and equipment are depreciated over their estimated useful life on a diminishing value basis. Depreciation of all assets is reported in the statement of financial performance. Depreciation rates used for each class of assets are as follows:

Computer equipment - 50%

Leasehold improvements - 10%

Motor Vehicles - 30%

Office Equipment - 10% - 67%

Website & Software- 50%

Digitized Books - 20%

Receivables and Payables

Receivables are stated at their net realisable value. Payables represent liabilities for goods and services provided to the entity prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. These amounts are unsecured and are usually paid within 30 days of recognition.

Revenue Recognition

Revenue is recorded when earned. Contracts/grants with conditions are recognised as services are delivered (any amounts received early are recorded as revenue in advance); unconditional funding/donations are recognised when received. Workshops/translation income is recognised on delivery (or per session delivered), and interest as it accrues.

Operating Expenses

Operating expenses are recognised in the statement of financial performance upon utilisation of the services or at the date of the origin.

Investments

Investments are recorded as cost.

Inventory

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

Notes to the Performance Report

Centre for Pacific Languages For the year ended 30 June 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Other Revenue	3,589	3,574
Total Donations, koha, bequests and other general fundraising activities	3,589	3,574
Government service delivery grants/contracts		
Lotteries – Revenue	20,000	-
MBIE RSE Project	5,000	-
MOE Funding	40,000	-
MPP Funding (ContractServices)	1,215,000	1,025,741
PMN Moana Reo fund	95,000	-
Total Government service delivery grants/contracts	1,375,000	1,025,741
Non-government service delivery grants/contracts		
Cultural Capability & Leadership Program	31,920	-
Foundation North Fund	50,000	-
Koloa Cultural Competency	-	30,706
Total Non-government service delivery grants/contracts	81,920	30,706
Revenue from commercial activities		
Book Sales	665	8,578
Translations	327,073	153,343
Total Revenue from commercial activities	327,737	161,921
Interest, dividends and other investment revenue		
Interest Income	3,023	2,784
Total Interest, dividends and other investment revenue	3,023	2,784
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses		
ACC Levies	-	1,643
Teacher - Salaries	53,258	66,975
Admin - Salaries	310,624	367,218
KiwiSaver Employer Contributions	10,558	12,204
Total Employee remuneration and other related expenses	374,440	448,039
Expenses related to commercial activities		
Book Purchased	268	4,031
Translators - Administration	-	100
Translators - PeerReview	64,965	23,900
Translators - Translation	126,758	49,561

	2025	2024
Stripe Fees	16	138
Total Expenses related to commercial activities	192,008	77,731
Other expenses related to service delivery		
Accounting Fees	9,807	8,675
Admin - Contractor	332,060	92,919
Audit Fees	6,085	6,078
Bad Debt	-	2,625
Executive Leadership Community Engagement	5,047	4,513
Bank fees	937	871
Board of Trustee Expenses	97,206	74,503
Consulting and contracting expenses	5,259	6,603
Cultural Capability Costs	19,296	-
Computer expenses	5,598	457
Delivery of Koloa Programme	-	25,000
Digital and Innovation Language Projects expenses	1,302	225
Disposal	-	10,295
EMA Advisory Subscription	283	849
Entertainment	6,030	7,352
Evaluation	-	20,000
FN Redesign Cost	41,439	-
HR Consultancy	8,772	63,878
Interest expense	6,358	73
Insurance	8,320	6,804
Language Symposium	-	17,489
Legal Contingency	10,000	-
Lotteries –Expenses	6,658	-
Marketing and Promotions	12,189	21,627
MBIE RSE–Project Costs	5,125	-
MOE -Program costs	23,100	-
Motor Vehicle Expenses	15,858	9,891
NZQA Expenses	7,575	775
Office expenses	20,687	22,680
Professional Development of Staff and Tutors	5,546	3,043
Program Costs	10,011	6,148
PMN Moana Reo Cost	67,062	-
Rent	101,617	105,654
Storage	2,484	3,816
Staff expenses	987	3,061
Smart Payroll	2,754	2,393
Subscriptions	41,078	45,207
Teacher -Contractor	99,417	62,877
Telephone and Internet	5,015	4,819
Travel	29,547	6,005
Total Other expenses related to service delivery	1,020,507	647,204

	2025	2024
Grants and donations made		
Koha / Mea'alofa	1,000	696
Total Grants and donations made	1,000	696
Other expenses		
Depreciation	57,660	83,656
Total Other expenses	57,660	83,656
	2025	2024

3. Analysis of Assets

Bank accounts and cash		
ASB Bank	-	42,257
Westpac 00	628,552	422,967
Westpac Saver 01	45,317	44,586
Total Bank accounts and cash	673,869	509,810
Debtors and prepayments		
Accounts Receivable	167,748 	38,451 
Accrued Revenue	3,216	1,859
Prepayments	3,895	9,495
Total Debtors and prepayments	174,860	49,805
Inventory		
Stock on Hand (Inventory)	5,500	5,500
Total Inventory	5,500	5,500
Other current assets		
Westpac Term Deposit	25,850	-
Total Other current assets	25,850	-

Term Deposit

Westpac NZ Limited has registered security over the term deposit.

a). All present and after-acquired accounts receivable constituted by the credit funds in the Term Deposit account number 0207-0312570-081 with Westpac New Zealand Limited and all present and after-acquired property which is proceeds of the collateral referred to in the financing statement.

b). Proceeds Financial Statement, all proceeds of the collateral referred to in any financing statement in respect of the debtor and Westpac New Zealand Limited dated on or before the date of this financing statement.

c). The maturity of the term deposit is within 12 months from the balancedate.

	2025	2024
4. Analysis of Non-Current Assets		
Other Assets		
Westpac Term Deposit	-	24,915
Total Other Assets	-	24,915

	2025	2024
Property, Plant and Equipment		
Computer Equipment		
Computer Equipment	40,353	40,353
Less Accumulated Depreciation on Computer Equipment	(34,752)	(31,206)
Total Computer Equipment	5,601	9,148
Digitalized Books		
Digitized Books	50,000	50,000
Less Accumulated Depreciation on Digitized Books	(19,600)	(12,000)
Total Digitalized Books	30,400	38,000
Leasehold Improvements		
Leasehold Improvements at Cost	6,261	6,261
Less Accumulated Depreciation on Leasehold Improvements	(1,773)	(1,274)
Total Leasehold Improvements	4,488	4,987
Office Equipment		
Office Equipment	93,629	93,951
Less Accumulated Depreciation on Office Equipment	(70,827)	(62,642)
Total Office Equipment	22,801	31,309
Software		
Software	100,000	100,000
Less Accumulated Depreciation on Software	(68,750)	(37,500)
Total Software	31,250	62,500
Website		
Website	66,488	66,488
Less Accumulated Depreciation on Website	(59,908)	(53,329)
Total Website	6,580	13,159
Total Property, Plant and Equipment	101,121	159,103
Total Analysis of Non-Current Assets	101,121	184,018
	2025	2024

5. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	127,787	24,966
Accrued Expenses	7,600	6,393
Total Creditors and accrued expenses	135,387	31,359
Other current liabilities		
GST	36,248	(3,903)
Income in Advance	95,000	154,500
Wage Accrual	8,527	6,403
Master Card	(1,682)	1,321
Provision for Annual Leave	23,021	20,409

Rounding	-	-
Total Other current liabilities	161,114	178,731

2025 2024

6. Accumulated Funds

Accumulated Funds		
Opening Balance	539,044	571,645
Accumulated surpluses or (deficits)	145,654	(32,601)
Total Accumulated Funds	684,698	539,044
Total Accumulated Funds	684,698	539,044

7. Commitments

Lessor	Asset Details	Term	Expiry	Monthlyrent
Custom Fleet	Mazda CX5	36 Months	25 Jun 2027	\$777.44
ManukauCity Centre Limited	Office space	24 Months	09 Aug 2025	\$7,218.00
Fuji Film Business InnovationNZ Limited	Smart TV	48 Months	16 Jul 2027	\$280.00

8. Contingent Liabilities and Guarantees

There are no contingent liabilities as at 30th June 2025. (Last year – employee grievance matter resolved and settled in the YE 30 June 2025).

2025 2024

9. Deferred Revenue: Unused Grants

LotteryGrant - receivedfor theongoingcosts of tutors and translatorsfor CPL.Originalamount- \$70,000. Date to be utilised by - 17 March 2026	50,000	-
MBIE RSE Project Fund - contract was approved to design and deliver a Pacific Cultural Awareness Frameworkand tailored training/resourcesfor the RSE scheme. Originalamount - \$50,000.Dateto be utilised by - 30 June 2026	45,000	-
Total Deferred Revenue: Unused Grants	95,000	-

2025 2024

10. Related Parties

Related Party		
Board of Trustee's fees	68,302	60,583
Total Related Party	68,302	60,583

11. Subsequent Events

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. The Governance Board and management of the Trust consider the forecasted revenue and expenditure will ensure the trust will be able to continue operating within the 12 months from the balance date.

13. Comparatives and Reclassifications

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year. The prior period cashflow statement has been corrected for reclassification between cashflow subcategories. However, the net cash inflow for last year of \$96,820 remained the same.

● Exchange rates used to convert foreign currency into NZD are shown below. Rates are provided by XE.com unless otherwise stated.

• 30 Jun 2025

 0.442458 GBP (British Pound)

• 30 Jun 2024

 0.481270 GBP (British Pound)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CENTRE FOR PACIFIC LANGUAGES

Opinion

We have audited the accompanying Performance Report of Centre for Pacific Languages on pages 3 to 16, 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, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

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

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

Basis for Opinion

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). 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 Centre for Pacific Languages in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Centre for Pacific Languages.

Restriction on Responsibility

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted

by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

- (a) the selection of 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 Tier 3 (NFP) Standard;
- (b) the preparation and fair presentation of the Performance Report which comprises:

- the Entity Information.
- the Statement of Service Performance; and
- the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with the Tier 3 (NFP) Standard, and

- (c) for such internal control as the Trustees determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

In preparing the Performance Report, the Trustees are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the Performance Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and NZ AS1 (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 decisions of users taken on the basis of this Performance Report.

As part of an audit in accordance with ISAs (NZ) and NZ AS1 (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 the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees 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.



Joel RamT/A D'Mello Chartered Accountants Limited
Auckland

21 October 2025

