



Annual Report

2024-2025



Contents

Highlights of the year	2
Foreword.....	3
The year in review.....	4
Member shoutout.....	5
Case studies.....	7
Safer Farms Board	10
Performance Report.....	11



Highlights of the year



*in 8 months

Foreword from Chair



Our mission at Safer Farms is simple; breathe life into the vision of the Farm Without Harm strategy and action plan.

“Everyday farming people protect one another from preventable harm”

Our vision has always spoken to me. Movements of change happen because people care. If we can come together to share resources and knowledge we can systematically work to achieve the change that needs to happen.

The Farm Without Harm strategy and action plan helps shape and direct that action.

The ability to breathe life into this work got a massive boost in November 2024 when Andy Milne, Deputy Chief Executive Strategy, Engagement and Prevention at ACC and his team, joined me on farm in Eketahuna to announce a 5 year partnership.

ACC see Safer Farms members and our mahi as pivotal to creating safety on farm. As Andy noted:

“We are passionate about safety outcomes for workplaces and we know how important the farming industry is to NZ, so it makes sense to us to work with people who know their sector and can achieve those outcomes with us.”

This investment has meant that we can get the right resource in place to activate the strategy. This includes behind the scenes in the working groups we facilitate, bringing the sector together to deep dive into our harm focus areas. It also means we can increase visibility to the farming sector around both insights into harm prevention but equally as importantly what solutions they can adopt on farm to bring about the change.

Accidents in the primary sector are costing the country around \$120 million a year. It's a financial, physical and social cost that we can't afford, and we have the opportunity with our industry beside us to change this.

We farewelled our CEO Stephen Esposito at the end of 2024. I want to acknowledge the huge amount of foundational work Stephen put into Safer Farms during his time with us, particularly the launch of the Farm Without Harm strategy and our partnership with ACC. Early in 2025 we welcomed a new CEO Brett Barnham who came with a strong background working in ACC.

I want to acknowledge my fellow directors who are constant in their efforts. This year we welcomed Dr Charlotte Severne to our board and bid farewell and thanked Mark Leslie and Sarah Perriam-Lampp.

To our team who everyday light the fire of this movement of change - thank you. Your mahi changes lives.

Lindy Nelson

Safer Farms Chair and
Farm Without Harm Ambassador

The year in review

Safer Farms has once again had a very busy year bringing to life the Farm Without Harm strategy. As a small organisation, albeit with passionate staff members, we simply would not be able to do this alone.

Turning the dial requires a combined effort of our sector leaders, our industry groups, our farmers, our members, government and our health and safety experts. It was pleasing to see ACC acknowledge this 'whole of sector approach' earlier in the year with a partnership agreement spanning five years which will really enable the sector to create more initiatives that will start to see the shocking injury and fatality statistics in our sector decrease.

The Safer Rides initiative where 133 crush protection devices were installed by farmers on their quad bikes was a fantastic example of a sector-instigated and enabled piece of work. Safer Farms may have administered this initiative, however it was only successful due to sector organisations leading the charge and choosing to put their time and resources behind it. Our Safety Alerts, which come via industry provide lessons regarding injuries or near misses, are produced most months and continue to have high readership through our multiple channels. With over 1500 resources being downloaded from our website, this suggests that we are pulling together content that is helpful for our farmers and growers.

We are under no illusion that the challenge we have ahead of us to change behaviour by promoting what 'good' looks like and reframing health and safety conversations is large, however with the support of the wider sector and ACC backing us to amplify the Farm Without Harm strategy, we will start to see real change in our sector.

We look forward to the next 12 months where an increase in resources will allow more mahi to be amplified across the sector, the farmer and grower reference group to become our eyes and ears, Safer Rides 2 to get off the ground to support even more farmers and additional initiatives to start having real impact on our harm statistics.



Member Shoutout: The Heart of Safer Farms

At Safer Farms, we know one thing for sure - we couldn't do what we do without the incredible support of our members and partners across the agriculture sector. You're not just part of the journey; you're the engine behind it.

Our members are the reason our safety alerts hit the mark, our events run smoothly, and our initiatives gain traction. You send us the raw stories that matter, the insights from the paddock, and the ideas that spark real change. Whether it's co-hosting events, lending expert speakers, or rolling up your sleeves to help shape policy, you show up and lean in.

From steering group wisdom to boots-on-the-ground collaboration, your contributions help us stay grounded, relevant, and impactful. You amplify our voice, challenge us to do better, and remind us why this work matters.

So here's to you; our members, our partners, our farmers, our champions. Thank you for being the lifeblood of Safer Farms. We're proud to stand shoulder to shoulder with you as we build a safer, stronger future for farming in Aotearoa.

Safer Farms and ACC partnership

Early in 2025 ACC and Safer Farms announced a new partnership to reduce harm, injuries, and fatalities in the agricultural sector.

The partnership, which runs for five years from November 2024 to November 2029 will see over \$11 million invested by ACC, supporting the agriculture sector in the implementation of the Farm Without Harm strategy.

This support from ACC means Safer Farms can amplify what we have already been doing, working with farming leaders and supporting farming people to protect each other from preventable harm. We have begun investing additional resources into initiatives which are designed to change behaviours and foster a stronger safety culture on farms. We are engaging with the sector, increasing capability and capacity, and empowering our sector to collaborate and coordinate initiatives that drive real change on farm.

Safer Farms and ACC are focused on supporting the agriculture sector in ways that are practical, impactful, and sustainable.

Under this new partnership, ACC will work with Safer Farms to coordinate, align, and influence best practice, and encourage everyone on farms to work collaboratively to understand risks and potential harm, creating safer environments for all.





Farm Without Harm is a bold, system-wide strategy and action plan that has been developed by the agricultural sector, for the agricultural sector. The pillars of action indicate what the sector commits to do together.

These are divided into two broad areas 1) wider system enabling actions and 2) harm-specific actions.

The first group of actions is intended to build long-term sustainability and maturity across the agricultural sector by ensuring we have the 'ingredients of a good system' in place. The second group of focuses on those areas that were identified as requiring specific attention because of their current high harm impact. These actions are intended to have a more direct affect on farmers' health, safety, and wellbeing.

Wider system enabling actions and the work to date in each area



Winning hearts & minds

- Farmer Two Cents campaign
- Half-Arsed Stops Here



Strong, visible & aligned leadership

- ACOPs working group
- Industry pledge
- Event attendance
- Members hui
- Great Minds group



Capacity & capability

- H&S professionals forum
- Safety resource tiger team
- Resource hub on website
- Regional farmer forums
- Farmers Leading Farmers mentor programme



Insights & learning

- Farmer & grower reference group
- Safety Alerts
- Multiple webinars
- ACC data dashboard available on website
- Farmer case studies



Technology adoption/higher level controls

- Safer Rides CPD Programme

Harm specific actions and the work to date in each area



Psychosocial harm & wellbeing

- Psychosocial agri think tank
- 2026/2027 priority area



Vehicle related harm

- Safer Rides
- Vehicle safety campaign
- Quad bike initiative
- Up Our Game webinars



Ergonomics & animal handling

- 2025/2026 priority area



Exposure to chemicals & airborne risks

- 2026/2027 priority area

Safer Rides: Quad Bike Safety Gets a Major Boost

From 2019–2023, 22 lives were lost in quad bike accidents across NZ. In response, Rabobank and Safer Farms launched the Safer Rides scheme—offering farmers big discounts on crush protection devices (CPDs) that can save lives in a rollover. Over 130 farms jumped on board, with the first 110 vouchers gone in just 36 hours!

Farmers loved it:

"I would absolutely recommend to other farmers that they get bars fitted. It was a great programme. I saw the opportunity and thought 'I'll do that'"
(Simon Davies, Farmer)

"It was a great idea that encouraged farmers to get proactive about buying them. I'd definitely recommend them to other farms and I'd like to see a further promotion to encourage more to take advantage of it." (David Clark, Farmer)

"I think the Safer Rides programme, combined with all the work that has been done around health and safety over recent years, has made us do things a bit differently. It has brought safety to the fore and we talk about it a lot more on farm now."
(Scott Rome, Farmer)

Most applicants were smaller farms, many on steep terrain, and 84% had no CPD before.

The Safer Rides programme was proposed and championed by Rabobank, with sector partners ANZCO Foods, Craigmore Sustainables, FMG, LIC, PGG Wrightson, and Silver Fern Farms.

Thanks to extra funding from ACC, and industry partners wanting to stay involved, the programme is due to expand.



Regional Farmer Forums bring Energy and Insight to Waikato and Canterbury

In March and April 2025, Safer Farms held two high-impact farmer forums – one in Waikato, one in Canterbury – designed to get local farming leaders talking openly about health and safety on the ground.

Led by Safer Farms Chair Lindy Nelson and health and safety guru Rob Kirkwood, these sessions weren't your average sit-downs. They were buzzing with real talk, shared wisdom, and practical ideas from farmers who live it every day.

The first forum kicked off in Dunsandel, drawing over 20 passionate attendees from powerhouse farming organisations like Craigmore Sustainables, Dairy Holdings Limited, Southern Pastures, Turley Farms, ANZCO, and Ngāi Tahu Farming. What made it special? The chance to break silos and dive into cross-industry conversations about what's working – and what's not – when it comes to safety on the farm.

Waikato followed in April, with even more key players joining the table. The vibe? Collaborative, honest, and focused on keeping health and safety simple, practical, and effective.



Feedback was clear: farmers loved the chance to connect, share, and learn from each other. These forums proved that when you bring the right people together, powerful change can happen.



Safety Meat trial events

In November 2024, Safer Farms and Farm Source piloted two health and safety events in Te Awamutu and Otorohanga.

Dubbed 'Safety Meat', these sessions were all about sparking real conversations with farmers around staying safe and well on the job. The focus? Farm vehicles – because recent tragedies in the community made it clear: this stuff matters.

The events kicked off with a powerful farmer-led panel, where locals shared raw, honest stories from their own experiences. Then it was time to fire up the BBQ and keep the chat flowing in a more relaxed setting. AgDrive rolled in with a couple of bikes to demo riding techniques and get people talking about smart, safe vehicle use.



One farm worker summed it up perfectly: "The message really hit home – I think more farmers and workers should come to these."

First-of-its-kind VR experience tests riders' ATV Skills at Fielddays

In June 2025, the Safer Farms team attended National Fielddays, to connect with the farming community and test out a new virtual reality (VR) ATV training tool.

In partnership with New Zealand VR company, GFactor, farmers were able to trial this exciting innovation for the first time and test their decision-making skills when using farm bikes. The VR experience takes users through scenarios which are based on real life incidents, in which users must make decisions in the moment and see how those decisions play out. All three scenarios were based on real life incidents involving ATVs, that have happened in New Zealand or overseas, which really resonated with those who took part.

GFactor founder and CEO Rhys Gardner says he believes farmers learn from 'doing'.

"The cool thing about VR is that people can try things and live the experience of what would happen in that real-life situation, but they can do that without getting hurt."

Over the four days at Fielddays more than 100 people gave the VR challenge a go, experiencing first-hand



the impacts of their driving decisions when using ATVs on-farm. Feedback was positive, especially in using it as a training tool for young farmers, or those purchasing farm vehicles.

"It's great because you can learn without getting in trouble" - Farmer participant.

Safer Farms Board



Lindy Nelson MNZM
Chair
Farmer - Eketahuna



Stephen Guerin
Director
CEO - PGG Wrightson



Dr Charlotte Severne MNZM
Director
Māori Trustee - Te Tumu Paeroa



Colin Glass
Director
CEO - Dairy Holdings Limited



Stuart Taylor
Director
General Manager Farming -
Craigmore Sustainables



David Chin
Director
CEO - Livestock
Improvement Corporation





Performance Report

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

Prepared by RIVAL Accounting Limited

Contents

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

Entity Information

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

Legal Name of Entity

Agricultural Leaders' Health and Safety Action Group Inc

Entity Type and Legal Basis

Incorporated Society

Registration Number

2673991

Entity's Purpose or Mission

Safer Farms leads and inspires the agricultural sector to make farms safer places to work and live. We are in service to the sector to reduce preventable injury and deaths in all corners of rural New Zealand.

Entity Structure

The group is led by a board of six member directors, who hold leadership roles in agriculture and/or safety.

Main Sources of Entity's Cash and Resources

Member Fees

Project funding from Government agencies

Main Methods Used by Entity to Raise Funds

Membership invoices

Grant applications

Entity's Reliance on Volunteers and Donated Goods or Services

The Board of Directors are volunteers

Entity's Governance Arrangements'

Chairperson: Lindy Nelson

Colin Glass

Stephen Guerin

David Chin

Stuart Taylor

Dr Charlotte Severne

Physical Address

14740 Route 52, RD3, Eketahuna, New Zealand, 4996

Approval of Performance Report

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

The Directors are pleased to present the approved performance report including the historical financial statements of Agricultural Leaders' Health and Safety Action Group Inc for year ended 30 June 2025.

APPROVED



Lindy Nelson

Chairperson

Date 11 November 2025



Colin Glass

Director

Date 11 November 2025

Statement of Service Performance

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

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

In the FY25 fiscal year Safer Farms accomplished the following:

- Safer Farms continued to lead sector collaboration and practical action to improve health and safety outcomes on New Zealand farms.
- A new partnership with ACC was established to strengthen delivery of the *Farm Without Harm* strategy. Awareness of on-farm safety was raised through the Safety Tips Series, regular newsletters, and publication of eight Safety Alerts.
- Safer Farms partnered with Farm Source to deliver in-store workshops on vehicle safety, hosted two members Regional Forums, and advanced key programmes including Farmers Leading Farmers mentor programme, and participation in South Canterbury Road Safety Week.
- Sector collaboration was strengthened through advisory and reference groups focused on vehicle safety and practical on-farm resources.
- Practical support was provided via the Safer Rides Crush Protection Device Voucher Scheme, helping over 133 farm businesses improve quad bike safety.
- Engagement was extended through targeted campaigns – including the “2 Cents” and Farm Vehicle Safety Summer campaigns, and a presence at Mystery Creek Fielddays, connecting directly with members, industry partners and the wider sector.
- Safer Farms have completed 5 out of a possible 22 milestones in relations to the ACC Partnership Agreement work delivered as at 30 June 2025

Description of medium to long term objectives

WHY we exist:

Safer Farms leads and inspires the agricultural sector to make farms safer places to work and live. We are in service to the sector to reduce preventable injury and deaths in all corners of rural New Zealand.

WHAT we do:

We are the stewards (kaitiaki) of the sector-wide Farm Without Harm (FWH) strategy and our role is to raise awareness of the preventable harm caused on farm, to drive and to enable the sector to reduce stubbornly high levels of harm.

	2025	2024
Description and Quantification of the Entity's Key Activities		
Number of Members	80	58

Statement of Financial Performance

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Membership fees and Subscriptions	1	199,800	194,300
Government service delivery grants/contracts	1	1,692,500	560,000
Revenue from commercial activities		57,622	-
Interest, dividends and other investment revenue	1	67	109
Donation	1	20,000	-
Total Revenue		1,969,989	754,409
Expenses			
Employee remuneration and other related expenses	2	803,791	608,115
Other expenses related to service delivery	2	181,679	197,041
Other expenses	2	19,576	19,130
Total Expenses		1,005,046	824,285
Surplus/(Deficit) for the Year		964,942	(69,876)



This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Financial Position

Agricultural Leaders' Health and Safety Action Group Inc As at 30 June 2025

	NOTES	30 JUN 2025	30 JUN 2024
Assets			
Current Assets			
Bank accounts and cash	3	571,423	94,439
Debtors and prepayments	3	635,490	92,345
Total Current Assets		1,206,913	186,784
Non-Current Assets			
Property, Plant and Equipment	5	6,786	630
Intangibles	3	396	659
Total Non-Current Assets		7,181	1,289
Total Assets		1,214,094	188,073
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	125,303	64,231
Other current liabilities	4	-	(8)
Total Current Liabilities		125,302	64,223
Total Liabilities		125,302	64,223
Total Assets less Total Liabilities (Net Assets)		1,088,792	123,850
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,088,792	123,850
Total Accumulated Funds		1,088,792	123,850

AuditPLUS⁺

This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Cash Flows

Agricultural Leaders' Health and Safety Action Group Inc
For the year ended 30 June 2025

		2025	2024
Cash flows from operating activities		\$	\$
Operating receipts (money deposited into the bank account)			
Donations, koha, bequests and other general fundraising activities		20,000	-
Government service delivery grants/contracts		1,149,355	467,655
Membership fees and subscriptions		199,800	194,300
Commercial activities		57,622	-
Interest, dividends and other investment receipts		67	109
GST		51,862	12,138
Total receipts		1,478,706	674,202
Less operating payments (money withdrawn from the bank account)			
Employee remuneration and other related payments		(803,791)	(580,483)
Payments related to commercial activities		(189,331)	(318,697)
Net cash flows from operating activities		485,584	(224,978)
Cash flows from other activities			
Cash was received from:			
Sale of property, plant and equipment		-	-
Cash was applied to:			
Payments to acquire property, plant and equipment		(8,600)	-
Net cash flows from other activities		(8,600)	-
Net increase/(decrease) in cash		476,984	(224,978)
Opening cash		94,439	319,417
Closing cash		571,423	94,439

AuditPLUS⁺

This statement should be read in conjunction with the accompanying notes and the Independent Auditor's Report.

Statement of Accounting Policies

Agricultural Leaders' Health and Safety Action Group Inc 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.

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

There is no provision for tax payable, except on interest received. This is because income derived from Membership Fees and Grants are not included for tax purposes.

Bank Accounts and Cash

Cash balances are "cash and short-term deposits" less "bank overdrafts" as reported in the statement of financial position. These are also disclosed in the Statement of Cash Flows, which includes petty cash, cheque or savings accounts, at call deposits with banks or term deposits with a maturity of three months or less, or less from the date purchased, and bank overdrafts.

Changes in Accounting Policies

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

Notes to the Performance Report

Agricultural Leaders' Health and Safety Action Group Inc For the year ended 30 June 2025

	2025	2024
1. Analysis of Revenue		
Donations, grants, fundraising and other similar revenue		
Campaign Funding Income	-	20,000
Grants Received - ACC	1,692,500	540,000
Total Donations, grants, fundraising and other similar revenue	1,692,500	560,000
Fees, subscriptions and other revenue from members		
Membership Fees	199,800	194,300
Total Fees, subscriptions and other revenue from members	199,800	194,300
Revenue from providing goods or services		
Sundry Income	20,000	-
Total Revenue from providing goods or services	20,000	-
Interest, dividends and other investment revenue		
Interest Received	67	109
Total Interest, dividends and other investment revenue	67	109
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses		
ACC Levy	-	232
Consulting & Advisory	154,025	27,400
Safer Farms Human Resources	449,103	580,483
Wages & Salaries	200,664	-
Total Employee remuneration and other related expenses	803,791	608,115

2025 2024

Costs related to providing goods or services

Accommodation	10,249	-
Advertising & Media	1,726	146,237
Bad Debts	9,100	-
Bank Charges	347	278
Board	-	781
Campaign Funding Costs	2,250	-
Communications & Marketing	12,304	-
Legal Fees	14,098	4,042
Meeting Expenses	840	-
Office	3,970	4,050
Professional Development	1,117	-
Promotional Material	27,002	19,051
Safer Rides Vouchers	46,261	-
Subscriptions	6,270	6,809
Telephone, Tolls and Internet	563	-
Travel	34,759	15,793
Venue & Catering	8,258	-
Website & Digital	2,564	-
Total Costs related to providing goods or services	181,679	197,041

Other expenses

Accountancy Fees	10,319	11,780
Amortisation	264	440
Audit Fees	3,700	3,500
Depreciation (as per schedule)	2,443	630
Insurance	2,851	2,775
Income Tax Expense	-	5
Total Other expenses	19,576	19,130

	2025	2024
3. Analysis of Assets		
Bank accounts and cash		
ALHSAG	567,540	93,215
ALHSAG - Savings	4,146	4,080
Total Bank accounts and cash	571,687	97,295
Debtors and prepayments		
Accounts Receivable	115	92,345
Sundry Debtors	635,375	-
Total Debtors and prepayments	635,490	92,345
Other non-current assets		
Accumulated Amortisation	(10,693)	(10,430)
Intangible Asset - Website	11,089	11,089
Total Other non-current assets	396	659
	2025	2024

4. Analysis of Liabilities

Bank Accounts		
Westpac CC - 755	191	2,856
Total Bank Accounts	191	2,856
Creditors and accrued expenses		
Accounts Payable	68,942	59,962
GST	52,106	244
Sundry Creditors	4,255	4,025
Total Creditors and accrued expenses	125,303	64,231
Other current liabilities		
Provision for Taxation	44	44
Refunds	69	69
RWT Paid	(56)	(63)
Tax Adjustment	(4)	(4)
Taxation	(54)	(54)
Total Other current liabilities	-	(8)
	2025	2024

5. Property, Plant and Equipment

Other Fixed Assets		
Opening Balance	630	1,260
Fixed assets	8,598	-
Accumulated depreciation - fixed assets owned	(2,443)	(630)
Total Other Fixed Assets	6,786	630
Total Property, Plant and Equipment	6,786	630

	2025	2024
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	123,850	193,726
Accumulated surpluses or (deficits)	964,942	(69,876)
Total Accumulated Funds	1,088,792	123,850
Total Accumulated Funds	1,088,792	123,850
	2025	2024

7. Reconciliation of Profit Before Tax to Cash Generated from Operations

Surplus/(Deficit) for the Year	964,942	(69,876)
Add: Depreciation and Amortisation	2,707	1,070
Operating Cash Flow Before Working Capital Changes	967,649	(68,806)
Add: Decrease/(Increase) in Trade and Other Receivables	(543,145)	(92,345)
Add: Increase/(Decrease) in Trade and Other Payables	61,072	(63,819)
Cash Generated from Operations	485,576	(224,970)
Add: Income Taxes Paid	8	(8)
Net Cash from Operating Activities	485,584	(224,978)

8. Commitments

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

9. Contingent Liabilities and Guarantees

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

10. Related Parties

Members of the Board are also members of the Agricultural Leaders' Health and Safety Action Group. As members they pay membership fees in accordance with the standard membership fee structure.

During last year, the following payments were made and received:

- Lindy Nelson was paid a total of \$101,824.75 during this year for services provided as Farm Without Harm Ambassador and other Contracted Services. Lindy Nelson is a current board member of Agricultural Leaders' Health and Safety Action Group Incorporated. (Last year total payments made were \$49,935).

11. Ability to Continue Operating

The validity of the going concern assumption on which this financial report is prepared depends on the continued financial support of the industry, organisations and members. It is also dependent on continued funding for projects from ACC that are underway as at balance date.

The Society currently has a funding agreement with ACC and has completed 5 out of a possible 22 Milestones for work delivered as at 30 June 2025 as per the Milestones and Activities Schedule supplied by ACC.

INDEPENDENT AUDITOR'S REPORT

AuditPLUS⁺

To the Members of Agricultural Leaders' Health and Safety Action Group Incorporated

Opinion

We have audited the accompanying Performance Report of Agricultural Leaders' Health and Safety Action Group Incorporated on pages 3 and 4 and 6 to 14, 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 Agricultural Leaders' Health and Safety Action Group Incorporated 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 Agricultural Leaders' Health and Safety Action Group Incorporated in accordance with Professional and Ethical Standard 1 'International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Agricultural Leaders' Health and Safety Action Group Incorporated.

Restriction on Responsibility

This report is made solely to the Members, as a body, in accordance with specify source of audit duty, e.g. constitution of Agricultural Leaders' Health and Safety Action Group Incorporated. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members as a body, for our audit work, for this report, or for the opinions we have formed.

Board's Responsibility for the Performance Report

The Board is 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 Board 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 Board is 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 Board 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 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 Board 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 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.

