

Monday 18 August 2025

External Report Board

Submitted via email to: accounting@xrb.govt.nz

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Tēnā koutou, External Reporting Board

Submission on 2025 Amendments to XRB A1 Application of the Accounting Standards Framework

Thank you for the opportunity to submit on the consultation about the 2025 Amendments to XRB A1 Application of the Accounting Standards Framework.

Introduction

This submission is presented by Platform Trust the national peak body representing and advocating for community and non-government organisations (NGOs) or not for profit entities throughout Aotearoa New Zealand that provide vital mental health and addiction services and support. Our 94 member organisations and 119 non-member organisations comprise a diverse range of charitable or not for profit entities, including community-based organisations, service providers, and advocacy groups dedicated to improving the wellbeing of individuals and communities affected by mental health challenges and addiction. These member organisations and not-for-profit entities are represented across all the across Tier 1 through to Tier 4 with a significant number being in tiers 3 and 4 subject to reporting and assurance of services performance information requirement for tier 1 and 2 not-for-profit entities.

Platform welcomes the opportunity to provide feedback on the External Review Board's consultation document the 2025 Amendments to XRB A1 *Application of the Accounting Standards Framework*. Below is our response to questions on the proposed 2025 Amendments to XRB A1 Application of the Accounting Standards Framework and comments as necessary.

1. Do you agree with the proposed amendments to XRB A1 that:

a. Amend the definition of public accountability?

Yes, we agree with the proposal to amend the definition of public accountability.

b. Increase the Tier 1 size threshold for for-profit public sector entities from \$30 million to \$33 million of expenses?

Yes, we agree with the proposal to increase the Tier 1 size threshold for for-profit sector entities from \$30 million to \$33 million of expenses.

c. Clarify when the Tier 4 criteria are met?

Yes, we agree with the proposal to clarify when the Tier 4 criteria are met.

2. Do you have any comments or concerns with the costs involved in adopting the proposed amendments?

The consultation document does not provide indicative costs involved in adopting the amendment. We hope the costs will be minimal if any.

3. Do you have any other feedback on the proposed amendments?

We do not have other feedback on the proposed amendments.

Conclusion

Our member organisations, like many charities, often operate with limited resources, relying on a combination of government funding, philanthropic grants, community fundraising and donations. We hope the proposals in the 2025 Amendments to XRB A1 Application of the Accounting Standards Framework will provide clarity and simplify application of the framework.

Ngā mihi,



Memo Musa

Chief Executive

Who are we?

Platform is a membership organisation and peak body representing the mental health and addiction NGO and community sector. Platform actively collaborates with a network of 6 Regional Navigate Groups covering mental health and addictions services in the community. Currently 94 NGOs are members of Platform that provide support to tāngata whai ora (people seeking wellness) including Māori and Pasifika providers, and whānau and peer-led services.

Collectively across 2023/24, approximately 73,000¹ people accessed mental health and addiction NGO services, making up approximately 42% of all people accessing specialist support for their mental health or addiction needs in Aotearoa. NGO and community providers also work alongside primary care teams to support over approximately 92,250² people who used Access and Choice programme, for mild to moderate mental health needs.

There is a large and diverse workforce across the broader mental health and addiction NGO and community sector with a range of staff working across different occupational groups which in 2022 consisted of about 5,820 staff fulltime equivalents³.

END

¹ Te Whatu Ora|Health New Zealand PRIMHD extract dated 27 November 2024, analysed by Te Pou.

² Te Hīringa Mahara | Mental Health and Wellbeing Commission. (2022). *Access and Choice Programme: Report on the first three years | Te Hōtaka mō Ngā Whai Wāhitanga me Ngā Kōwhiringa: He purongo mō ngā tau tuatahi e toru*. Wellington: Te Hīringa Mahara.

³ Te Pou. (2023). *Mental health and addiction workforce: 2022 primary, community, and secondary healthcare settings*. Auckland: Te Pou.