

# Empowering grandparents and **strengthening** **whānau**

—  
PERFORMANCE  
REPORT 2021



[www.grg.org.nz](http://www.grg.org.nz)





*"The emotional support from GRG cannot be underestimated. I felt as though my concerns were acknowledged and I had a pathway to support. I felt understood. The practical relevant support was genuine... I'm looking forward to the SALT workshop, wow! I had no idea about GRG's crucial role in assisting whānau. Thank you so much everyone."*

- GRG member

Grandparents Raising Grandchildren Trust New Zealand  
**Charities registration:** CC20205

**Postal Address:** PO Box 34892, Birkenhead, Auckland 0746

**Physical Address:** GRG National Support Office, Suite C, Chelsea Business Park,  
162 Mokoia Road, Birkenhead, Auckland, NZ 0626

**Free Helpline:** 0800 GRANDS | 0800 472 637

**Phone:** +64 9 418 3753

**Email:** [office@grg.org.nz](mailto:office@grg.org.nz)

**FB:** [www.facebook.com/grg.org.nz](https://www.facebook.com/grg.org.nz)

**Web address:** [www.GRG.org.nz](http://www.GRG.org.nz)

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## Our vision

Raising resilient and healthy tamariki and rangatahi (children and youth) by empowering grandparent and whānau care families.

*Te whakamana i nga tupuna me nga whānau, whaanui ki te whakatipu tamariki pakari me te hauora me te rangatahi.*

## Our purpose

To provide specialised services and programmes that empower GRG member families to strengthen their whānau.

*Ko tā mātou whāinga ko te whakarato ratonga ngaio e whakakaha ana i te whānau.*



## Our values

### Children are our taonga

Children are our taonga (treasure) and their caregivers are the kaitiaki (guardians) of their future.

*He taonga nga tamariki, ko o ratou tupuna, nga kaitiaki o ratou heke mai.*

### Whakapapa and Whanaungatanga

We embrace the need for people to be connected and belong to their family or whānau through the concepts of whakapapa and whanaungatanga.

*Ka awahi matou i te hiahia kia honohono nga tangata, kia uru ki o ratou whanau, whanau ranei ma roto i nga kaupapa whakapapa me te whanaungatanga.*

### Ako – Learning from each other

We value ako; the exchange of learning from one another and enriching each other's lives.

*He mea nui ki a matou a Ako; te whakawhitinga o te akoko te whakawhitinga o te ako i waenga i a taata, e whakarangatira ana i o taatau kiora.*

### Pono – Respect and Integrity

We honour the principles of Te Tiriti o Waitangi and work with honesty, respect, and integrity towards people of all ethnicities and cultural backgrounds.

*Ka whakahonorehia e maatau nga kaupapa o Te Tiriti o Waitangi. Ka mahi maatau me te pono, te whakaute me te pono ki nga taangata katoa o nga iwi katoa me nga ahurea.*

## Our strategic priorities

*Ko a maatau kaupapa rautaki matua*

### Advocating, Educating and Empowering GRG Whānau

*Tohutohu, Whakaakoranga, Whakamana Whānau.*

GRG's advocacy services, support and education programmes are focused on empowering grandparents and whānau caregivers with the help and information they need to:

- Access their lawful income support entitlements that help them provide safe, stable and nurturing homes.
- Have insight, confidence and parenting strategies that promote the children's mental wellbeing and their recovery from past trauma.
- Thrive within their whānau in accordance with their cultural values and aspirations.
- Feel a sense of belonging and support within their community.

### National advocacy and thought leadership

*Ngā kaiarahi o te whakaaro*

GRG prioritises timely research that is relevant to the issues impacting grandparent and whānau care families and actively engages in national advocacy and sectoral leadership to ensure that laws, policies, and practices promote the wellbeing of children, young people and their whānau.

### Community partnerships and collaboration

*Te mahi tahi i te hapori*

GRG partners with aligned community organisations and groups on initiatives and events that benefit grandparent and whānau care families. These include camps for youth and respite for caregivers and national and international organisations focused on shared values and initiatives.

### Sustainability

*Tauwhiro*

Through strong governance and a strategic vision, purpose and objectives that is linked to good evidence of outcomes, GRG's priority is to ensure that it is sustainable with:

- High quality staff and volunteers responsive to the needs of all member families.
- Diversified funding streams.
- Robust systems and policies.
- Board governance with a varied portfolio of experience and expertise to support GRG's strategic vision.
- A strong and credible reputation as the voice of grandparent and whānau care families in New Zealand.

# Tēnā koutou,

2020-2021 was certainly a year of challenges. Yet it was also a year of successes: of stepping up to further empower grandparents and strengthen whānau.

A significant issue this year for our advocacy team has been an increase in the proportion of caregivers needing support and advocacy to navigate the Family Court process. Many members struggle to find legal representation and must represent themselves through this complex and often gruelling process. The lack of adequate housing for clients seeking support with transitional or emergency accommodation was also difficult. Looking ahead, we see the need for more advocates supporting our members on these issues.

And of course, the greatest challenge was COVID-19 and subsequent lockdowns. As an essential service, it was largely 'business as usual' for GRG with all staff working from home, which made the transition to subsequent lockdowns easier.

Feedback through our annual client surveys revealed that, for some of our members, lockdowns were a positive respite that brought children and grandparents closer together. For others, it resulted in increased stress, tension, conflict, and violence within whānau, reflected in a rise in calls of this type to our helpline and advocates during this time.

Our membership continues to grow, and we now have over 5,600 member families. To reflect this, we recruited 14 new support group coordinators throughout Aotearoa New Zealand and continued to develop our knowledge and cultural safety in Te Reo Māori. Likewise, demand for our Simply Acquired & Learned Techniques™ (SALT) caregiver education programme has grown, with 21 workshops held this year around New Zealand. This was enabled by support from local Zonta clubs with funding initiatives, support and donations of clothing and essentials.

At a national level, we continue to advocate for the rights and needs of grandparent and whānau care families through several channels.

*Our contribution to the Financial Support for Caregivers review led by the Oranga Tamariki's policy team has led to important changes to the Social Security legislation benefiting caregivers raising someone else's child. We have also been asked to contribute to the United Nations Committee for the Rights of the Child's Day of General Discussion, and speak about delivering appropriate quality care services, in September 2021.*

Looking ahead, we're grateful for support from the Hoku Foundation to sponsor research by Impact Lab, which will better enable us to measure the importance and value of our work and the social return on investment of every dollar spent on our services.

GRG has maintained its sound financial position with a surplus in spite of a challenging year managing the economic pressures of COVID-19. This year our performance report is for 15 months to 30 June 2021 to align our year end with the social services sector and our Oranga Tamariki contract. We acknowledge the hard work and commitment shown by staff, volunteers, the board of trustees and our secretariat, Business Professional Services, which has enabled us to continue to provide our much-needed services.

As always, we're immensely grateful for the generosity of Foundation North, COGS, SkyCity Community Trust, NZ Lotteries and the many individuals, organisations and trusts supporting our work in the community. Thank you – by raising us up, you're raising up our families and our society.



**Chair**  
Pru Etcheverry, ONZM



**Chief Executive**  
Kate Bundle

## BOARD OF TRUSTEES

**Pru Etcheverry**, ONZM, Chair  
**Dan Bidois**, Trustee  
**Jocelyn Bray**, Trustee  
**Des Brennan**, Trustee  
**Judith McKay**, Trustee  
**Niwa Nuri**, Trustee  
**Sharon Richardson**, Trustee  
**Jo-Anne Thomas**, Trustee

## STAFF

**Kate Bundle**, Chief Executive  
**Lisa Braid**, National Operations Manager  
**Merle Lambert**, National Support Coordinator  
**Giselle Stalls**, Client Services Administrator  
**Tricia Corin**, Specialist Advocate (Financial Support & Benefits)  
**Hannah Morris**, Community Outreach Advocate  
**Karla Macdonald**, Communications and Projects Coordinator

## SUPPORT GROUP COORDINATORS

Kaitiaki Pam Walters  
Kaikohe Moengaroa Floyed  
Dargaville Sandy Zimmer  
Waitakere Esther Price  
New Lynn Robyn Robertson  
Tamaki East Tess Gould-Thorpe  
Papakura Shirley Afoa  
Pukekohe/Waiuku Anne Doddrell  
Ngauruawahia/Huntly Trevor Don  
Hamilton West Pat Davis  
Hamilton East Maria Marsh  
Te Kuiti Kay Higgins  
Te Awamutu Ruth Gillling  
Tokoroa Debbie Newton  
Taupo Lesley-Anne Wells  
Taumarunui Jo Wickham  
Rotorua Anne Donnell  
Kaitiaki Cathie Kenyon  
Whakatane Karlene McCormick  
Hastings Nga Ngatae Heather  
Napier Beth Thurston  
Palmerston North Jacqui Phillips  
Whanganui Bob Wilson  
Wairarapa Tere Lemihan  
Hutt Valley Serenah Nicholson  
Wellington Cecilee Donovan  
Nelson Sharon Norris  
Motueka Rankellor Arnot  
Upper West Coast Barbara Green  
Central West Coast Janette Miller  
East Christchurch Sandra Murphy  
South Christchurch Anna Clare  
Ashburton Karen Kilgour  
Southland Colleen Saunders

022 658 3443  
09 401 3057  
09 439 4420  
021 251 0690  
021 309 365  
09 535 6903  
021 129 4151  
09 237 8161  
027 229 2041  
022 600 7672  
027 430 2939  
022 045 4475  
027 284 2103  
07 377 3539  
07 896 7515  
022 059 5107  
021 088 78686  
021 022 20328  
022 341 778  
022 073 9900  
021 229 0455  
027 268 7678  
021 509 493  
021 743 414  
021 158 6643  
03 548 6710  
03 528 5089  
027 591 3955  
021 119 0828  
021 025 52415  
021 085 77404  
027 741 2039  
03 216 4173

## COFFEE GROUPS

Whangarei Janet  
Warkworth Shirley  
Waitakere Waiora  
South Auckland Virginia  
Morrinsville Jennifer  
Whitianga Gillian

09 435 0044  
09 423 7052  
022 647 3032  
09 277 7514  
027 683 6207  
027 454 0514

Cambridge Brenda  
Napier Beth  
Porirua Roma  
Upper Hutt Margaret  
Gisborne Caroline  
Greymouth Donna

027 438 5401  
06 843 9385  
022 050 4761  
04 976 9475  
021 198 3057  
0274 840 688



# Specialised support for grandparents raising grandchildren

He tautoko motuhake mo nga tupuna e whakatipu ana i a raatau mokopuna

In keeping with our vision, we provide a range of specialised services to support and equip grandparents in their role as full-time caregivers. This includes information resources, crisis support, advice and advocacy services, education for grandparents and whānau, and local support groups across Aotearoa New Zealand.

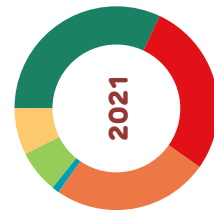
## Our services

Ko a maataau ratonga

- ♥ 0800 GRANDS free helpline
- ♥ Outreach and Advocacy Service
- ♥ New member information packs
- ♥ Bi-monthly newsletter via email or post
- ♥ Support group network nationwide
- ♥ Emergency care packs of essentials via donations
- ♥ Caregiver education programme

## What we did in 2021

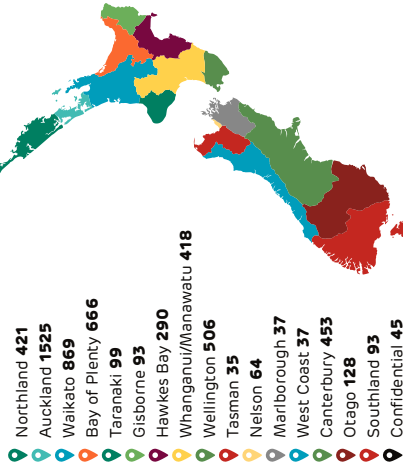
Nga mahi i mahia e matou i te 2021



- 670 Supported new members with information packs
- 579 Advocacy support on parenting and guardianship
- 517 Advocacy on income support needs
- 167 Emergency care packs and essentials
- 153 Carers educated through our SALT workshops
- 2 Submissions on the Social Security (Financial Assistance for Caregivers) Bill and joint written submission to the United Nations Children's Rights Committee on alternative care.

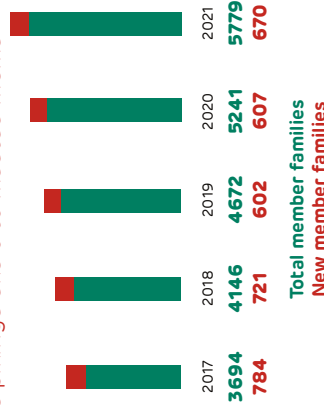
## Where our member families live

Te wahi e noho o taatau mema



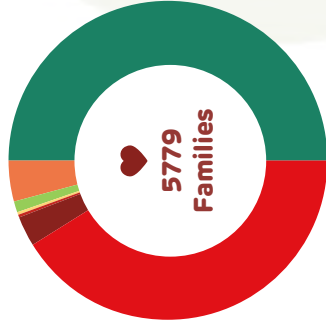
## Membership growth

Te pikinga ake o to maatau mema



## Ethnic profile of membership

Te taupori ā-iwi o ā mātou mema



- 50.1% NZ European
- 41.1% NZ Maori
- 3.0% Pacific People
- 0.4% Asian
- 0.3% MELAA
- 1.1% Other European
- 4.0% Undisclosed

## Referral agencies & sources

Nga whakahaere i tuku kaitiaki mai ki a maatau



- 2% Barnardos
- 4% Health Providers
- 6% GRG Member, Staff or brochure
- 9% Relative Friend
- 20% Community Agencies and Providers
- 3% School
- 5% Media
- 9% Oranga Tamariki Internet
- 22% Community Agencies and Providers

Includes WINZ, Police, Lawyers, Family Court, Iwi/Maori Providers, Family Works, Strengthening Families, Family Start, Kids in Need (Waikato).

## Why members seek our support & advice

Te take i tono ai nga mema ki te tautoko me te tohutohu



- 1% Respite
- 6% Housing
- 19% Special needs and disabilities
- 21% Oranga Tamariki
- 27% Family Court
- 35% Counselling
- 43% Guardianship and Parenting
- 56% GRG Newsletter
- 66% Financial and Income Support

## Oranga Tamariki involvement with children at GRG registration

Nga tamariki kua rehitatia ki Oranga Tamariki ka rehitatia ana nga mema ki GRG



- 66% Yes currently in or in the past
- 32% No involvement
- 1% Don't know

# Achievements this year

Ko a maatau mahi me nga mea i tutuki,  
mo o maatau whānau

Despite the challenges of lockdowns, we were able to continue to deliver our services and our membership has gone from strength to strength.



## What we achieved



5,779

Grandparent and whānau care families raising **16,000+** children and young people were supported through our programmes and services.

(2020: 5,241)



7,731

Calls were handled by our **National Support Office** and 0800 Grands helpline service assisting clients with their queries and concerns.

(2020: 7,393 - Note: This does not include calls via staff mobile phones, which also increased substantially during Covid-19 lockdowns with remote work from home.)



\$690,278

In arrears payments were paid to **36 clients** because of our advocacy to establish their entitlement to this income support.

(2020: \$669,423.19)



44,133

Newsletters with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to **5,939** grandparent or whānau care families, stakeholders and professionals in the child welfare sector.

(2020: 29,490,541)



58

Clients were granted the **Unsupported Child Benefit** because of our advocate's intervention and advocacy, after the applications had initially been declined or clients were incorrectly told they didn't qualify for this support.

(2020: 36)



670

**New member families** joined GRG for support and were engaged in one or more service.

(2020: 607)



45

**Support and Coffee Groups nationwide**, recruitment of **14 new volunteer Coordinators**, providing vital support to member caregivers in their community.



94%

Of members say they would recommend our services to another grandparent.

(2020: 96%)



# Advocating, guiding and supporting grandparents

Te taunaki, te arahi me te tautoko i a maatau kaitiaki

In New Zealand more than 80% of the children in 'alternative care' following a family breakdown are being raised by their grandparents or other members of their extended family or whānau.

Our research has shown that the needs of children in these families are largely the same as children who are placed in state care, often due to trauma through neglect, family harm, drug abuse, mental illness, sexual and or physical abuse.

Studies show that the outcomes for these children and their ability to recover from past trauma and to lead healthy and resilient lives is directly linked to the level of support and resources their caregivers can access to support them.

GRG advocates play a pivotal role in providing advocacy assistance and support across a broad range of issues including income support entitlements, parenting and guardianship law, care and protection, housing, special needs, mental health, and education.

*"I would like to thank you so much for helping with our granddaughter's rowing fees. Last year she gained a bronze medal at Maadi cup, a prized medal for a first year rower. It was a hard decision due to the expense of the sport, but she loved it and is rowing again this year."*

- GRG member assisted to apply for Extraordinary Care Fund

**"It has taken the stress from me."**

Recently, one of our grandfathers raising two young grandchildren for the past several months sought our help to access financial support and caregiver education. He said our help resulted in him getting the Unsupported Child Benefit for the children which made a "massive difference" in terms of ensuring he had the funds to get them to school, pay for their lunches and uniforms.

He says he now has hope for himself and for his grandchildren.

**"They now have good lunches, clean uniforms and feel they are part of society. It has also taken the stress from me. I've gone from wondering if I should put them into care, to being able to get through the rough stuff."**

- GRG member

## Ngā Hua: Outcomes of our advocacy service

517

Members, including 324 new clients requested and received information, advice or advocacy assistance from our Specialist (Income Support) Advocacy Service.  
(2020: 485, 394)

579

Clients requested and received help from our Community Outreach Advocacy service including 394 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.  
(2020: 344, 310)

167

Clients and families in need received emergency care packs with donated new and pre-loved clothing, backpacks, toys, bedding, school bags, toiletries, books, and other essentials.  
(2020: 103)

83%

Of our clients said that since receiving support or advice from GRG, they now have a better understanding of their rights and responsibilities as a caregiver than before they became a member and asked for help.  
(2020: not measured)

96%

Of our clients said our support, information, advice, and advocacy helped them access their income support entitlements or helped them with Oranga Tamariki, Family Court and other agencies.  
(2020: 89%)

89%

Of our clients say our support services met their needs.  
(2020: 91%)

# Equipping and supporting grandparents and whānau caregivers

Te ako me te tautoko i nga tupuna me nga kaitiaki o te whānau

Over 60% of children in grandparent care have a psycho-social or cognitive disorder linked to their experience of trauma. This often results in challenging and troubling behaviour which can be frustrating and stressful trying to safely manage daily or when conflict arises.

Reducing stress, anxiety and conflict and promoting a sense of safety, stability and belonging is key to helping a child recover from past trauma and is also vital for their caregiver's health and wellbeing as they take on the challenges of the caregiving role.

**Our Simply Acquired & Learned Techniques™** (SALT) trauma informed care workshop programme has been specifically developed for the grandparent care dynamic. It is simple and easy for them to understand. They learn safe, effective strategies for de-escalating conflict and anxiety within the home, while promoting a healing, safe and loving home environment for the child.

SALT workshops facilitated with the local GRG Support Groups also ensures a stronger sense

of belonging and ongoing social support within each community group. Feedback from participants to date continues to be very positive with many expressing that they have a far more practical and useful understanding of what triggers certain behaviours in children and how to manage it.

**“Such a worthwhile programme, with lots of useful strategies. I had four sessions with a child psychologist who was not able to give me anything like what I got from SALT.”**

– GRG member

## Outcomes of our caregiver education

153

Caregivers learned best practice strategies for parenting children affected by trauma through our SALT (Simply Acquired & Learned Techniques™) Grandparent and Whānau Care Workshops.

(2020: 107)

21

Trauma-informed care, education workshops for grandparent and whānau caregivers through our SALT programme were facilitated in Dargaville, Waitakere, Papakura, Ngaruawahia, Hamilton, Kaitiaki, Whakatane, Rotorua, Napier, Hastings, Palmerston North, Whanganui, Motueka, Christchurch, Ashburton, Timaru.

(2020: 15)

100%

Of our attendees at our SALT caregiver training workshops last year reported that the information they learned at the programmes was helpful.\*

(2020: 100%)  
\*based on 134/133 respondents who completed feedback evaluation forms.



**“I seemed to be drowning in all ways.”**

One of our grandparents is raising five grandchildren and joined GRG in the past year because of the impact of Covid-19 and the parents' drug abuse. Initially she needed support from our advocates as she had lost her husband during lockdown and was struggling on a single person benefit.

“I seemed to be drowning in all ways including my mental health. Without GRG's involvement, I wouldn't have been able to take care of my grandbabies and they would have had to go into state care and probably would have been separated.” She took part in one of our SALT caregiver education workshops, which she says made a huge difference.

**“The SALT training really gave me a better understanding of how these very damaged kids behaved and how to help them. It also gave me support from other people in the same position as myself – sometimes just knowing that you're not alone can give you an extra boost to continue on this very challenging journey.”**

– GRG Member



# Caring, collaboration and family time

Atawhai, te mahi tahi, me te wa me te whānau

Collaborations with other community organisations to support and enhance the wellbeing of grandparent and whānau care families are integral to GRG's kaupapa. Despite COVID-19 lockdowns and limits on group sizes, our National Support Office team and our support groups have been active in the community. We share some of our highlights from the past year for our members, staff and volunteers.

Sponsored by Auckland Transport, our Whānau Fun Bike Day together with Caring Families Aotearoa and VOYCE Whakarongo Mai in Henderson Park enabled 138 children and caregivers to enjoy a picnic day out, with activities and biking providing a great way for families to explore their local parks and enjoy quality time together.

Zonta International's New Zealand Clubs took part in several fundraisers throughout the year to support our SALT programme (Simply Acquired and Learned Techniques™). What's more, several local Zonta Clubs also assisted GRG Support Groups locally with donations and activities. The Zonta Yellow Rose Run and Walk for GRG in April raised a fantastic \$10,700 as well as raising a greater awareness of GRG's work in the community.

Around 30 children and members of GRG's Taumarunui Support Group spent a fun and active three days at the Salvation Army's Blue Mountain Adventure Centre in the Central North Island. There, they enjoyed learning rock climbing, white water rafting and a range of confidence building skills in the outdoors.

Our Motueka Support Group's initiatives with Waka Abel Tasman saw GRG families out on the water learning tikanga Māori and how to paddle in their double-hulled (waka tuarua) or single-hulled outrigger canoes (waka ama). The experience has since become a passion for some of our rangatahi who have continued to engage in waka ama.

In March 2021, we were proud to learn that one of our wonderful volunteer Support Group Coordinators had been awarded a Foster Care Excellence Award for her outstanding contribution to foster care. Shirley Afoa, our Papakura Support Group Coordinator, was presented with the award by Dame Patsy Reddy in her last official engagement at Government House as New Zealand's Governor General. Shirley works tirelessly for GRG and other organisations within her community as well as having raised five grandchildren and providing on-going respite care for another – so it was a well-deserved award!



**"Thank you so much for the opportunity for our 8-year-old to enjoy herself just being a 'kid', biking around and being amongst other children. One exhausted little girl last night! I think my husband was worn out too – it has been a while since he has ridden a bike. Fabulous afternoon, good people, great conversation!"**  
 – GRG Member









# 2020/21 financial results

Nga Hua Putea

GRG has maintained its sound financial position with a surplus in spite of a challenging year managing the economic pressures through COVID-19. This year our performance report is for 15 months to 30 June 2021 to align our year end with the social services sector and our Oranga Tamariki contract.

## Entity Information

Mōhiohio hinonga

### ENTITY STRUCTURE

The Board of Grandparents Raising Grandchildren Trust New Zealand (GRG) is made up of up to eight committed professional volunteers who have a diverse range of life, parenting, cultural, legal, business, governance and management skills and experience. They set the strategic direction of the Trust and meet bi-monthly to oversee its progress.

### MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES

Grandparents Raising Grandchildren Trust New Zealand does not charge any membership fees to belong. The Trust is dependent on funding from a variety of public funds such as Community Organisation Grants Scheme (COGS), NZ Lotteries Commission, Oranga Tamariki, as well as private funders such as Foundation North, SkyCity Community Trust and sponsorship.

### LEGAL NAME OF ENTITY

Grandparents Raising Grandchildren Trust New Zealand

### ENTITY TYPE AND LEGAL STATUS

Grandparents Raising Grandchildren Trust NZ is a Charitable Trust incorporated under the Charities Act 1957

### REGISTRATION NUMBER

CC20205

### POSTAL ADDRESS

P O Box 34892, Birkenhead, Auckland 0746

### MAIN METHODS USED BY ENTITY TO RAISE FUNDS

The Trust applies to both public and private funders through the application processes required by these organisations. In the 2020/2021 year, the Trust benefited from funding support from Zonta New Zealand's District 16 Biennium Project for 2020-2022, for the Trust's caregiver education programme called SALT (Simply Acquired & Learned Techniques™).

### ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED SERVICES AND GOODS OR SERVICES

The Trust relies on a network of regional volunteer Support Group Coordinators and local volunteer members of the Trust. The Trust also coordinates the distribution of donated goods to member whānau in need either via the Support Group network or directly from the Trust's National Support Office.

### PHYSICAL ADDRESS

GRG National Support Office, Suite C, Chelsea Business Park, 162 Mokoia Road, Birkenhead, Auckland, NZ 0626

### CONTACT

Free Helpline: 0800 GRANDS | 0800 472 637  
+64 9 418 3753  
office@grg.org.nz  
www.facebook.com/grg.org.nz  
www.GRG.org.nz

## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

FOR THE 15 MONTHS ENDED 30 JUNE 2021

	Note	Actual this year 15 Months 2021	Actual last year 12 Months 2020
		\$	\$
<b>REVENUE</b>			
Donations, fundraising and other similar revenue	1	802,768	565,719
Interest, dividends and other investment revenue	1	5,793	7,932
<b>Total Revenue</b>		<b>808,561</b>	<b>573,651</b>
<b>EXPENSES</b>			
Expenses related to public fundraising	2	5,487	1,176
Volunteer and employee related costs	2	492,633	340,517
Costs related to providing goods or services	2	292,570	235,669
Grants and donations made	2	1,110	2,072
Other expenses	2	7,283	6,674
<b>TOTAL EXPENSES</b>		<b>799,083</b>	<b>586,108</b>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>9,478</b>	<b>(12,457)</b>

The accompanying notes and accounting policies form part of and are to be read in conjunction with the performance report.

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

FOR THE 15 MONTHS AS AT 30 JUNE 2021

ASSETS		Actual this year		Actual last year	
		15 Months 2021	\$	12 Months 2020	\$
<b>Current Assets</b>					
Bank accounts and cash	3	160,548		87,040	
Debtors and prepayments	3	13,835		13,446	
Short term investments	3	269,693		268,593	
<b>Total Current Assets</b>		<b>444,076</b>		<b>369,079</b>	
<b>Non-Current Assets</b>					
Property, plant and equipment	4	10,029		11,575	
Other non-current assets	3	407		930	
<b>Total Non-Current Assets</b>		<b>10,436</b>		<b>12,505</b>	
<b>TOTAL ASSETS</b>		<b>454,512</b>		<b>381,584</b>	
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Creditors and accrued expenses	3	25,862		29,339	
Employee costs payable	3	56,210		38,209	
Unused donations and grants with conditions	3 and 7	104,127		55,200	
<b>Total Current Liabilities</b>		<b>186,199</b>		<b>122,748</b>	
<b>TOTAL LIABILITIES</b>		<b>186,199</b>		<b>122,748</b>	
<b>TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>268,314</b>		<b>258,836</b>	
<b>ACCUMULATED FUNDS</b>					
Capital contributed by owners or members	5	113,643		113,643	
Accumulated surpluses or (deficits)		154,671		73,524	
Reserves	5	-		71,669	
<b>TOTAL ACCUMULATED FUNDS</b>		<b>268,314</b>		<b>258,836</b>	

Signed for and on behalf of the Board of Trustees:

Trustee:



Date: 2 November, 2021

Trustee:



Date: 2 November, 2021

The accompanying notes and accounting policies form part of and are to be read in conjunction with the performance report.

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE 15 MONTHS ENDED 30 JUNE 2021

	Note	Actual this year		Actual last year	
		15 Months 2021	\$	12 Months 2020	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash was received from:					
Donations, fundraising and other similar receipts		850,829		433,172	
Receipts from providing goods or services		-		-	
Interest, dividends and other investment receipts		7,764		5,123	
Net GST		-		-	
<b>Cash was applied to:</b>					
Payments to suppliers and employees		774,830		561,157	
Donations or grants paid		1,110		2,072	
<b>Net Cash Flows from Operating Activities</b>		<b>82,653</b>		<b>(124,934)</b>	
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>					
<b>CASH WAS RECEIVED FROM:</b>					
<b>Cash was applied to:</b>					
Payments to acquire property, plant and equipment		8,045		8,046	
Payments to purchase investments		1,100		84,132	
<b>Net Cash Flows from Investing and Financing Activities</b>		<b>(9,145)</b>		<b>(92,178)</b>	
<b>Net Increase / (Decrease) in Cash</b>		<b>73,508</b>		<b>(217,112)</b>	
Opening Cash		87,039		304,151	
Closing Cash		160,547		87,039	
<b>This is represented by:</b>					
<b>Bank Accounts and Cash</b>	3	<b>160,547</b>		<b>87,039</b>	



## CONSOLIDATED STATEMENT OF ACCOUNTING POLICIES

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### BASIS OF PREPARATION

Grandparents Raising Grandchildren Trust New Zealand has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. 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.

The Performance Report is comprised of Grandparents Raising Grandchildren Trust New Zealand and its Support Groups which operate their own bank accounts and which are located in Rotorua, Taumarunui, Wairarapa and Wellington. Grandparents Raising Grandchildren Trust New Zealand controls these Support Groups on the basis that Grandparents Raising Grandchildren Trust New Zealand can provide benefits for them and direct the operating decisions of these Support Groups. There are other Support Groups located throughout New Zealand which do not operate their own bank account.

### GOODS AND SERVICES TAX (GST)

All amounts are recorded exclusive of GST except for Debtors and Creditors which are stated inclusive of GST.

### INCOME TAX

Grandparents Raising Grandchildren Trust New Zealand is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less. Term deposits maturing beyond 90 days but less than 12 months are shown as Current Assets in the Statement of Financial Position.

### STATEMENT OF CASH FLOWS

The Statement of Cash Flows is prepared exclusive of GST, which is consistent with the direct method. The following are definitions of the terms used in the Statement of Cash Flows:

- Cash is considered to be cash on hand, current accounts in banks, and other highly liquid investments (such as term investments) in which the entity invests as part of its day to day cash management.
- Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- Operating activities includes all transactions and other events that are not financing or investing activities.
- The reconciliation of the surplus (deficit) after tax with the net cash flow from operating activities is set out in the Statement of Cash Flows.
- The cash flow statement includes the cash movements for the Support Groups, which were consolidated for the first time in 2016.

### REVENUE RECOGNITION

Revenue is recognised in the period in which it is derived, unless there are specific conditions related to the grant whereby any unused portion of the grant may be carried forward into the next financial year as Income Received in Advance.

### SUPPORT GROUP RESERVE

To ensure transparency of funding received by Head Office on behalf of Support Groups, any unused portion of grants or donations received which do not have a specific 'use or return' condition are transferred to a Reserve account at year-end. There have been no transfers to Reserves in 2020 (2019 - Nil)

### PROPERTY, PLANT AND EQUIPMENT

The entity has the following classes of Property, Plant and Equipment:  
Furniture and Fittings 16% DV Computers (including Software) 50% - 60% DV  
All property, plant and equipment is stated at cost less accumulated depreciation. Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

### INTANGIBLE ASSETS

Intangible assets are stated at their historical cost less amortisation on a Diminishing Value basis (50% DV).

### DEBTORS/CREDITORS

The debtors and creditors balances are recorded on accrual accounting basis.

### CHANGES IN ACCOUNTING POLICIES

There have been no changes to accounting policies for the current year. However the Financial Year end has been amended by the Board to 30 June from 31 March and these Financial Statements reflect that change.

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 1: ANALYSIS OF REVENUE

Actual this year  
15 Months 2021

Actual last year  
12 Months 2020

REVENUE ITEM	ANALYSIS	Actual this year 15 Months 2021	Actual last year 12 Months 2020
Donations and other similar revenue		5,000	-
	Aileen Drewitt Charitable Trust	40,000	0
	Alright Trust	4,000	-
	Altrusa International of Te Awamutu Incorporated	5,000	0
	Auckland Council	17,502	34,000
	Bay Trust	3,000	-
	Charis / IMACT	113,228	139,568
	Community Organisation Grants Scheme (COGS)	39,348	-
	Covid 19 Employer Wage Subsidy Scheme	500	2,100
	Donations received through GiveALittle	10,000	-
	DV Bryant Trust Board	150,000	146,000
	Foundation North	-	633
	Hutt City Council	-	1,500
	Hutt Manu Charitable Trust	-	5,000
	Kiwanis Club of Westside Hamilton	3,000	-
	Lions Club of Tokoroa Incorporated	20,000	40,000
	Marilyn Hoggard	25,000	-
	MFS International Donation	70,000	55,000
	NZ Lotteries	1,803	-
	Offshoot (NZ) Ltd	10,1152	71,254
	Oranga Tamariki - Ministry for Children	-	1,982
	Pub Charity	15,000	-
	Rata Foundation	6,001	-
	Remuera Lions Club Incorporated	24,000	17,000
	Rotorua Energy Charitable Trust	41,424	-
	SkyCity Community Trust	1,825	1,448
	Specsavers	14,229	19,149
	Suncorp (incl Good to Give)	21,550	18,668
	Sundry Donations	10,000	5,000
	The Phillip Verry Charitable Foundation	-	417
	The Warehouse Group	2,500	-
	Three Bears Trust / Charis Trust	1,000	-
	Top of the South Community Foundation	15,000	5,000
	Trusts Waikato	15,500	-
	United Way (Catalytic Foundation)	26,206	2,000
	Zonta Clubs	-	-
<b>TOTAL DONATIONS AND OTHER SIMILAR REVENUE</b>		<b>802,768</b>	<b>565,719</b>
Revenue from providing goods or services	Revenue generated by Support Groups	-	-
Interest, dividends and other investment revenue		5,793	7,932
<b>TOTAL REVENUE FROM PROVIDING GOODS OR SERVICES</b>		<b>5,793</b>	<b>7,932</b>

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 2: ANALYSIS OF EXPENSES

EXPENSE ITEM	ANALYSIS	Actual this year		Actual last year
		15 Months 2021	12 Months 2020	
		\$	\$	\$
Expenses related to public fundraising	Advertising and Promotion	5,487	1,176	1,176
<b>TOTAL EXPENSES RELATED TO PUBLIC FUNDRAISING</b>		<b>5,487</b>	<b>1,176</b>	
Volunteer and employee related costs	Honorarium	-	-	-
	Salaries and Wages	478,684	331,871	331,871
	KiwiSaver contributions	12,583	8,213	8,213
	ACC levies	1,366	433	433
<b>TOTAL VOLUNTEER AND EMPLOYEE RELATED COSTS</b>		<b>492,633</b>	<b>340,517</b>	<b>340,517</b>
Costs related to providing goods or services		292,570	235,669	235,669
<b>TOTAL EXPENSES FROM PROVIDING GOODS OR SERVICES</b>		<b>292,570</b>	<b>235,669</b>	
Grants and donations made	Gifts and Donations	1,110	2,072	2,072
<b>TOTAL EXPENSES FROM GRANTS AND DONATIONS MADE</b>		<b>1,110</b>	<b>2,072</b>	
Other expenses	Depreciation	7,283	6,674	6,674
<b>TOTAL OTHER EXPENSES</b>		<b>7,283</b>	<b>6,674</b>	

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES

ASSET ITEM	ANALYSIS	Actual this year		Actual last year
		15 Months 2021	12 Months 2020	
		\$	\$	\$
Bank accounts and cash	Cheque account balance	13,411	46,150	46,150
	Savings account balance	134,239	30,165	30,165
	Support Group bank accounts	12,898	10,725	10,725
<b>TOTAL ASSETS RELATED TO BANK ACCOUNTS AND CASH</b>		<b>160,548</b>		<b>87,040</b>
Debtors and prepayments	Debtors & Prepayments	12,670	10,311	10,311
	Accrued Interest	1,154	3,125	3,125
	RWT on Support Group bank accounts	11	10	10
<b>TOTAL ASSETS RELATED TO DEBTORS AND PREPAYMENTS</b>		<b>13,835</b>	<b>13,446</b>	
Short term investments		259,693	268,593	268,593
<b>TOTAL ASSETS FROM SHORT TERM INVESTMENTS</b>		<b>259,693</b>	<b>268,593</b>	
Other non-current assets	Intangible assets	407	930	930
<b>TOTAL OTHER NON-CURRENT ASSETS</b>		<b>407</b>	<b>930</b>	
<b>LIABILITY ITEM</b>	<b>ANALYSIS</b>			
Creditors and accrued expenses	Trade and other payables	16,962	15,057	15,057
	GST payable	-	4,590	4,590
	Accrued expenses	8,900	9,692	9,692
<b>TOTAL CREDITORS AND ACCRUED LIABILITIES</b>		<b>25,862</b>	<b>29,339</b>	
Employee costs payable	Holiday pay accrual	41,890	30,914	30,914
PAYE and other payroll liabilities		14,320	7,295	7,295
<b>TOTAL EMPLOYEE COST LIABILITIES</b>		<b>56,210</b>	<b>38,209</b>	
Unused donations and grants with conditions	Income Received in Advance	104,127	55,200	55,200
<b>TOTAL UNUSED DONATIONS AND GRANTS WITH CONDITIONS LIABILITIES</b>		<b>104,127</b>	<b>55,200</b>	



## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 4: PROPERTY, PLANT AND EQUIPMENT

This year	Opening Carrying Amount \$	Purchases \$	Sales/ Disposals \$	Actual this year		Closing Carrying Amount \$
				15 Months 2021 Depreciation and Impairment \$	30.06.2021	
<b>ASSET CLASS</b>						
Furniture and fixtures	3,284	685	-	1,785	3,032	
Computers (including software)	8,291	5,052	-	5,498	6,997	
<b>TOTAL</b>	<b>11,575</b>	<b>5,737</b>	<b>-</b>	<b>7,283</b>	<b>10,029</b>	
<b>Last year</b>						
<b>ASSET CLASS</b>						
Furniture and fixtures	3,931	388	-	1,035	3,284	
Computers (including software)	5,749	7,658	-	5,116	8,291	
<b>TOTAL</b>	<b>9,680</b>	<b>8,046</b>	<b>-</b>	<b>6,151</b>	<b>11,575</b>	

### Significant Donated Assets Recorded - Source and Date of Valuation

There were no significant donated assets received and recorded during the 2021 year (2020: Nil).

### Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2021 year (2020: Nil). However, the Trust receives items in the form of children's clothing, toys etc which are distributed to members.

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 5: ACCUMULATED FUNDS

This year	Capital Contributed by Members \$	Accumulated Surpluses or Deficits \$	Reserves \$	TOTAL \$
Opening Balance	113,643	73,524	71,669	258,836
Surplus/(Deficit)	-	9,478	-	9,478
Distributions paid to owners or members	-	-	-	-
Transfer from Reserves	-	-	(71,669)	-
<b>CLOSING BALANCE</b>	<b>113,643</b>	<b>156,452</b>	<b>-</b>	<b>266,314</b>
<b>Last year</b>				
Opening Balance	113,643	85,981	71,669	271,293
Surplus/(Deficit)	-	(12,457)	-	(12,457)
Distributions paid to owners or members	-	-	-	-
Transfer from Reserves	-	-	-	-
<b>CLOSING BALANCE</b>	<b>113,643</b>	<b>73,524</b>	<b>71,669</b>	<b>258,836</b>

### BREAKDOWN OF RESERVES

NAME	NATURE AND PURPOSE	2021 \$	2020 \$
Sustainability and Contingency Reserve	The Sustainability and Contingency Reserve was approved by the Board of Trustees at a meeting held on 27 July 2010, to set aside existing funds to ensure that the Trust has sufficient operating capital for its survival in the short-term, should it be unable to obtain the funding required to carry out its activities.	-	56,747
Support Groups opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016.	-	14,922
<b>TOTAL</b>		<b>-</b>	<b>71,669</b>

### Transfers from Reserves

A review of the Reserves was conducted in 2020/2021 Financial year to determine their appropriate financial accounting treatment. At a meeting of the Trust Board on 29 June 2021 it was ratified "As agreed by the board, the specific reserve balances were transferred to the accumulated surplus and reflected as such in the performance report as at 30 June 2021." Accordingly the Sustainability and Contingency Reserve and the Support Groups opening bank accounts reserve have both been closed.

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 15 MONTHS ENDED 30 JUNE 2021

### NOTE 6: COMMITMENTS AND CONTINGENCIES

	At balance date 2021	At balance date 2020
	\$	\$

COMMITMENT	EXPLANATION AND TIMING	At balance date 2021	At balance date 2020
Commitments to lease or rent assets	Grandparents raising Grandchildren Trust has moved into new premises from 1 July 2018 and has entered into a lease with Pineridge Properties Ltd, for a 6 year lease to 30 June 2026 with 3 x two years Rights of Renewal. The first renewal date is 1 July 2020. In addition to the rent the Trust is required to pay for Rates, Utilities, Landlord's chattels insurance air conditioning maintenance fees, security call out charges and quarterly Body Corporate Fees and charges. The commitment is expressed up to 30 June 2022 accordingly taking into account the exercising of the right of renewal by GRG on 1 July 2020.	42,860	95,435
Contingent Liabilities and Guarantees			
There are no contingent liabilities or guarantees as at balance date (Last Year - nil)			
NOTE 7: OTHER SIGNIFICANT GRANTS AND DONATIONS WITH CONDITIONS WHICH HAVE BEEN RECORDED AS A LIABILITY			
DESCRIPTION	PURPOSE AND NATURE OF THE CONDITION(S)	Received	Not Fulfilled Amt
Lotteries Grants Board	The Lotteries National Community grant was approved and paid in February 2021 and will be part utilised in the 2021/2022 financial year to fund operational, programme and support delivery costs.	60,000	45,000
Sky City Community Grant	The Sky City Auckland Community Grant was approved and paid in November 2020 and will be utilised over the 12 month period that it was approved for between 2020/2021 and 2021/2022 financial years.	82,854	41,429
Bay Trust	The Bay Trust Grant was approved and paid in December 2020 and will be utilised over the 12 month period that it was approved for between 2020/2021 and 2021/2022 financial years.	35,000	17,498
Other	Franklin Support Group	200	200
Significant Grants and Donations with Conditions which have not been recorded as a Liability		nil	nil
<b>TOTAL</b>			<b>104,127</b>

**Note 8: Related Party Transactions**  
Pru Etchevery (Chair) is a Trustee for the SkyCity Community Trust. During the 2021 year GRG received a \$82,854 grant from SkyCity Community Trust. (Refer Note 7) (2020: \$0.00)

**Note 9: Events After the Balance Date**  
Other than matters mentioned in Note 10 refer below, there were no events that have occurred after balance date that would leave an impact on the Performance Report. (Last Year: nil)

**Note 10: Ability to continue operating**  
On August 17, 2021, the New Zealand Government commenced Covid-10 lockdown restrictions for New Zealand, and in particular for Auckland, which are still in place at this time. As a result of the lockdown, the Covid-19 pandemic is likely to cause the disruption to operations resulting in reduction of funding which will reduce profitability in the next financial year.

At the date of signing the consolidated performance report, the Board has budgeted for a loss on the upcoming 2022 financial year; however, the Trust has been able to absorb some of the impact from the nationwide lockdown and continued restrictions with a focused strategy of funding applications and revised financial strategies and forecasts to meet changing demands during this financial year. After considerations, the Board have used the going concern assumption in the preparation of the consolidated performance report. The Board acknowledge the significant reliance of the Trust on future grant funding; however, the current operating environment is unprecedented and there are significant uncertainties in regard to receipt of the remaining funding applications. Accordingly, this gives rise to a material uncertainty that may cause significant doubt over whether the Trust is able to continue to operate as a going concern. If the going concern assumption was not appropriate, the net asset values of the Trust may need to be considered and further liabilities accrued.

## INDEPENDENT AUDITOR'S REPORT

### To the Trustees of Grandparents Raising Grandchildren Trust New Zealand

#### OPINION

We have audited the consolidated performance report of Grandparents Raising Grandchildren Trust New Zealand (the "Trust") which comprise:

- the entity information for the period ended 30 June 2021;
- the consolidated statement of service performance for the period then ended;
- the consolidated statement of financial position as at 30 June 2021;
- the consolidated statement of financial performance for the period then ended;
- the consolidated statement of cash flows for the period then ended; and
- the statement of accounting policies and other explanatory information.

In our opinion:

- a. the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the consolidated statement of service performance are suitable; and
- b. the accompanying consolidated performance report on pages 8 to 30 presents fairly, in all material respects:
  - the entity information for the period ended 30 June 2021;
  - the service performance for the period then ended; and
  - the financial position of the Trust as at 30 June 2021, and its financial performance and cash flows for the period then ended;

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

#### BASIS FOR OPINION

We conducted our audit of the consolidated 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 consolidated statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated performance report section of our report.

We are independent of the Trust 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, the Trust.

#### MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 10 on page 30 of the consolidated performance report, which outlines the restrictions imposed by the government as a response to the Covid-19 pandemic which has had a significant operational impact on the Trust. These conditions, along with the matters as set forth in Note 10, indicate that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our opinion is not modified in respect of this matter.



## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises pages 4-7 & 34 which includes Vision, mission and values, Strategic priorities, Chair and CEO report, Board, staff & support group coordinators and Thank you page (but does not include the statement of service performance, consolidated performance report, and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the consolidated performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated performance report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated performance report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## RESPONSIBILITIES OF TRUSTEES FOR THE CONSOLIDATED PERFORMANCE REPORT

The Trustees are responsible, on behalf of the Trust, for:

- a. Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable, and understandable, to report in the statement of service performance;
- b. the preparation and fair presentation of the performance report on behalf of the entity 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
- c. such internal control as the Trustees determine are necessary to enable the preparation of the consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated performance report, the Trustees are responsible, on behalf of the Trust, for assessing the Trust'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 executive committee either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the consolidated performance report as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) 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 these consolidated performance report.

As part of an audit in accordance with ISAs (NZ), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the consolidated performance report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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 Trust's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the consolidated performance report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern;
- Evaluates the overall presentation, structure, and content of the consolidated performance report, including the disclosures, and whether the consolidated performance report represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable, and understandable.

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.

## WHO WE REPORT TO

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Grandparents Raising Grandchildren Trust New Zealand and its Trustees as a body, for our work, for this report, or for the opinions we have formed.



**RSM Hayes Audit**  
1 December 2021  
Auckland

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent, accounting and consulting firm which practises in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

# Ngā mihi nui – thank you for your support

We're immensely grateful for the support of our major funders, as well as the many generous private individuals, organisations and trusts who have supported our work in the community financially, or with services in kind or donations of essentials for our families in need.



## Grants and donations Takuhe pūtea me ngā takoha

- Aileen Drewitt Charitable Trust
- Allright Trust
- Altrusa International of Te Awamutu Incorporated
- Auckland Transport Bay Trust
- Charis / MACT
- Community Organisation Grants Scheme (COGS)
- Covid 19 Employer Wage Subsidy Scheme
- Donations received through Giveallittle
- DV Bryant Trust Board Foundation North
- Lions Club of Tokoroa Incorporated
- Marilyn Hoggard MFS International
- NZ Lotteries
- Offshoot (NZ) Ltd
- Oranga Tamariki – Ministry for Children
- Rata Foundation
- Remuera Lions Club Incorporated
- Rotorua Energy Charitable Trust
- SkyCity Community Trust
- Specsavers
- Suncorp (incl. Good to Give)
- Sundry Donations
- The Phillip Verry Charitable Foundation
- Three Bears Trust / Charis Trust
- Top of the South Community Foundation
- United Way (Catalytic Foundation)
- Zonta International District 16

## Donations of essentials or services in kind

- 60s Up Movement NZ
- Altrusa – Hamilton
- Altrusa – Te Awamutu
- Aoha Hair Design
- Ashburton Zonta Club
- Auckland Council – Dunkirk Activity Centre
- Auckland Quilt Guild
- Auckland Transport
- BEAM
- Bert Sutcliffe Retirement Village – Knitting Group
- Bethany Park
- Big brothers, Big Sisters Rotorua
- Big Brothers, Big Sisters Eastern Bay of Plenty
- Birkenhead Local Community
- Blank Canvas Catering
- Blind & Vision Cambridge
- Cambridge Catholic Womens Welfare League
- Cambridge Womens Club
- Canon NZ – Auckland
- Caring Families Aotearoa
- Caring families Rotorua Group
- Centre Opportunity Shop
- Christchurch Canterbury Zonta Club
- Christchurch North Zonta Club
- Christchurch South Zonta Club
- City Impact Church
- Community Impact Church
- Dysco Dyslexia Rotorua
- East Auckland Zonta Club
- EcoMatters
- Ethos
- FFOWCS Williams Ltd
- Foster Hope
- Foster Hope Northland
- Glenfield Lions Club
- Good Bitches Baking
- Hamilton Zonta Club
- Hawkes Bay Zonta Club
- Heart Space Studio
- Heart to Heart
- Hells Pizza
- Highbury House
- Hippy Programme Rotorua
- Hope Christian
- Kaiteriteri Kai Rescue
- Kids in Need Waikato
- Kiwi Harvest
- Knightsbridge Village Knitting Group
- Liberty Church
- Link Marketing Services
- Lions Club of Remuera
- Love Soup
- Mitre 10
- One Big Family
- Papakura Zonta Club
- Porirua RSA
- Rotary Club of Rotorua North
- Rotorua Zonta Club
- Safe Haulage
- Sanitarium
- Shackleton's Pharmacy
- St Vincent's de Paul
- Summerset at Heritage Park
- Tasti
- Taumarunui RSA
- Taumarunui Women's Refuge
- Tauranga Zonta Club
- The Bike Library
- The Cause Collection
- The Cookie Project
- The Geko
- The Giving Store
- The Shoe Box Christmas
- The Warehouse – West City
- Tokoroa Host Lions Club
- Viva Beauty Gallery
- VOYCE Whakarongo Mai
- Waikato Sunrise Rotary
- Waste Not Want Not
- Whakatane Zonta Club
- Whakatū Presbyterian Church
- Whanganui Zonta Club
- Whitcoulls Papakura
- Yarnteeze Knitting Group





*"E mihi ana tooku ngakau ki a koutou nga kaimahi o tenei roopu Grandparents Raising Grandchildren. Without your information and prior to your advice and support offered through your website, support group, advocacy and phone conversations, it was extremely challenging to provide the quality of life my grandchildren now experience. Thank you so very much."*

– GRG member

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Grandparents Raising Grandchildren Trust New Zealand  
**Postal address:** PO Box 34892, Birkenhead, Auckland 0746  
**Physical address:** GRG National Support Office, Suite C,  
Chelsea Business Park, 162 Mokoia Road, Birkenhead, Auckland, NZ 0626  
**Free Helpline:** 0800 GRANDS | 0800 472 637  
**Phone:** +64 9 418 3753  
**Email:** [office@grg.org.nz](mailto:office@grg.org.nz)  
**FB:** [www.facebook.com/grg.org.nz](https://www.facebook.com/grg.org.nz)  
**Web address:** [www.GRG.org.nz](http://www.GRG.org.nz)

**Charities registration:** CC20205