



# Empowering grandparents and strengthening whānau

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

— PERFORMANCE REPORT 2023 —

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## Our vision and purpose

To tātou moemoeā me te kaupapa

Our mission is to provide specialised services and programmes that empower and strengthen grandparent and whānau care families so they can raise resilient and healthy tamariki and rangatahi.

*Te whakamana i ngā tupuna me ngā whānau, ki te whakatipu tamariki pakari me te hauora me te rangatahi. Ko tā mātou whāinga ko te whakarato ratonga ngaio e whakakeha ana i te whānau.*

## Our values

Ngā Matapono

### Children are our taonga

Children are precious and their caregivers are the guardians of their future.

*He taonga ngā tamariki, ā, ko o ratou tupuna, ngā kaitiaki o to ratou heke māi.*

### 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 āwhi mātou i te hiahia kia honohono ngā tangata, kia uru ki ō rātou whānau, mā roto i ngā 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 te ako ki a tātou; ka ako tātou tētahi ki tētahi me te whakarangatira i te oranga o tētahi ki tētahi.*

### Pono – Respect and Integrity

We honour the Treaty of Waitangi and work with honesty, respect, and integrity towards people of all ethnicities and cultural backgrounds.

*Ka whakahonoretia e mātou ngā kaupapa o te Tiriti o Waitangi. Ka mahi mātou me te pono, te whakaute me te tika ki ngā tangata katoa o ngā iwi katoa me ngā ahurea.*

## Our strategic priorities

Ko a mātou kaupapa rautaki matua

### Advocating, Educating and Empowering GRG Whānau

Tohutohu, Whakaakoranga, Whakamana Whānau.

GRG's services and programmes help whānau:

- Access income support that helps them provide safe, stable and nurturing homes.
- Promote the children's mental wellbeing and their recovery from past trauma.
- Thrive in accordance with their cultural values and aspirations.
- Feel a sense of belonging and support within their community.

### Community partnerships and collaboration

Te mahi taahi i te hapori

Partnerships and collaborations locally and globally with aligned community organisations and groups on initiatives and events that benefit grandparent and whānau care families.

### Sustainability

Tauwhiro

A clear vision and objectives linked to positive social impacts – together with high quality and experienced staff, board governance, robust systems, policies and diversified funding streams GRG's sustainability is ensured as a strong and credible voice of grandparent and whānau care families in New Zealand.

### National advocacy and thought leadership

Ngā kaiarahi o te whakaaro

Timely and relevant research, advocacy and sectoral leadership that informs laws, policies, and practices promoting the wellbeing of children, young people and their whānau.



# Tēnā koutou,

**We are pleased to present our report for the 2022/2023 year. As our nation navigates significant social and economic disruption we have been here to respond strongly by supporting more families than ever.**

The second six months of our financial year brought a return in our ability to deliver our services fully without disruptions. Seeing a 22% increase in the number of new member families accessing our support services compared to the previous year reflects the high need for this support in our communities. Over the years our research has shown the leading need for grandparent and whānau care is parental substance abuse leading to family harm and unsafe environments for children. The traumatic impacts of this are seen daily in our advocacy work with grandparents. Regrettably, methamphetamine continues to be a prevalent factor causing family breakdown, the use of which has become endemic in our society and shows no sign of abating.

Our caregiver education programme (Simply Acquired & Learned Techniques™ SALT – see page 14) continued successfully with the recruitment and training of a new SALT facilitator, Lisa Gibson, who joined the team during the latter part of the report period to work alongside Lisa Braid. The team worked hard to deliver SALT programmes around the country leading to a 71% increase in the number of caregivers trained this year compared to the previous year. Our feedback shows these learnings are invaluable in providing caregivers with safe strategies for parenting children affected by trauma. This programme is being built further with new pilots being trialled in 2024.

It is rarely the first thing a grandparent will ask for when they take on the care of their grandchildren, but inevitably with the stress of the role, taking some time out for a break – or having some respite – is essential. It is also the hardest objective to achieve. Most caregivers aren't eligible for state funded respite care and our team is always looking for opportunities to help in this space, whether it is with pamper days supported by Zonta, camps for caregivers and whānau through support groups, free tickets to a show or school holiday art programmes for children. It has been particularly wonderful to see the feedback from our first ever GRG-exclusive respite camp for 81 children during the April school holidays. This respite initiative provided a five-day break for caregivers and brief highlights from this camp are featured on pages 20–21.

With over 40% of our member families identifying as Māori, an important priority for GRG is to ensure that our member families are thriving in accordance with their cultural values and aspirations. A strategic priority for GRG has been to increase our organisational knowledge of Te Ao Māori. This ongoing focus has continued to inform our approach to support and advocate effectively on behalf of our Māori whānau and further build initiatives that can help achieve these goals. A highlight for the GRG team and our trustees was participating in and graduating from the Te Kaa: Ignite your Cultural Competency programme in December 2022 (see page 16). Across the motu we work with various Māori, Iwi and

community providers and look forward to developing stronger connections with many more to ensure whānau and community support is enhanced for the benefit of tamariki, rangitahi and their grandparent caregivers.

During the year we welcomed three new trustees to the GRG Board: Zac Johns, Laurie Porima and Duane Trembath, who bring a diverse range of experience, skills and cultural knowledge to support GRG's direction in the years ahead. All three have, at some point, during their lives, the benefit and experience of being raised by their grandparents and share a passion for the GRG cause.

None of the vital work GRG does is possible without the hard work and passion shown by our staff and volunteers; which include our trustees. In particular we would like to highlight the phenomenal volunteer generosity of our Support Group Coordinators who actively support GRG's work with families in communities throughout the country.

We are extremely grateful to you all and for the support of our generous funders and donors: Foundation North, COGS, Oranga Tamariki, NZ Lotteries, Hoku Foundation, BayTrust and SkyCity. Our thanks too to Zonta for ongoing support, and the many individuals, organisations and trusts supporting our work in the community – refer page 29 of our Financial Statements. Thank you also to Business Professional Services for providing secretariat support. Through your support, GRG has again been able to meet the needs of our community this year. Thank you all!

Our Financial Statements this year show a deficit of \$72,215 versus a surplus of \$74,538 in 2022. This is explained by activities budgeted for in 2022 being deferred to 2023 with the consequent carry-forward of expenses from 2022.

As we enter our new financial year we have much to look forward to. We will continually ensure our strategic direction and services are impactful and valued. We envisage including even greater connection to the families and whānau we support to ensure we are providing the services and support that is most needed.

Ngā mihi nui,



*Pru Etchevery*

Pru Etchevery, ONZM  
**Chair**



*Kate Bundle*

Kate Bundle  
**Chief Executive**

## BOARD OF TRUSTEES

**Pru Etchevery**, ONZM, Chair  
**Dan Biddis**, Trustee  
**Zac Johns**, Trustee  
**Judith McKay**, Trustee  
**Laurie Porima**, Trustee  
**Jo-Anne Thomas**, Trustee  
**Duane Trembath**, 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)  
**Karla Macdonald**, Communications and Projects Coordinator

## SUPPORT GROUP COORDINATORS

Mid North	Cheryl London	021 580 863
Auckland Central	Helen Hewitt	021 469 964
New Lynn	Faye James	022 417 7840
Tamaki East	Tess Gould-Thorpe	09 535 6903
Papakura	Shirley Afoa	021 129 4151
Pukekohe/Waiuku	Anne Doddrell	09 237 8161
Ngaruawahia/Huntly	Trevor Don	027 229 2041
Hamilton West	Pat Davis	022 600 7672
Matamata-Piako	Jennifer Porter	027 683 6207
Tokoroa	Debbie Newton	027 284 2103
Whakatane	Anne Donnell	022 059 5107
Hastings	Rae Midwood	021 235 6452
Napier	Nga Ngatae Heather	022 341 778
Palmerston North	Beth Thurston	022 073 9900
Wairarapa	Jacqui Phillips	021 229 0455
	Jonathan & Margaret Hooker	027 448 6645 / 027 284 476
Levin/Foxton	Dot Harl	021 388 985
Kapiti & Wellington	Cecilee Donovan	021 158 6643
Porirua	Roma Paul	022 050 4761
Nelson	Sharon Morriss	03 548 6710
Motueka	Rankeilor Arnott	03 528 5089
Ashburton	Karen Kilgour	027 741 2039
North Otago	Robyn Cleverley	027 897 3913
Southland	Colleen Saunders	03 216 4173

## COFFEE GROUPS

Kaitiaki	Pam	022 658 3443
Kaikōhe	Moengaroa	027 644 0978
Whangarei	Christine	021 061 5387
Maungaturoto	Angela	0274 884 441
South Auckland	Virginia	09 277 7514
Whitianga		
Peeroa	Gillian	027 454 0314
Cambridge	Sue	021 029 16936
Hastings	Brenda	027 438 5401
Opunake	Nga	022 341 7789
Waimate	Jayne	027 586 5190
	Maureen	029 775 1970

# Specialised support for grandparents raising grandchildren

He tautoko motuhake mo ngā tupuna e whakatipu ana i a rātou mokopuna

We provide a range of specialised services to support, equip and empower full-time grandparents and whānau caregivers. This includes information resources, crisis support, advice and advocacy services, education programmes and local support groups across Aotearoa New Zealand.

## Our services

Ko a mātou 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 2023

Ngā mahi i mahia e mātou i te 2023



- 6,379 Families accessed GRG member services
- 544 Supported new members with information packs
- 511 Advocacy support on parenting and guardianship
- 561 Advocacy on income support needs
- 101 Emergency care packs and essentials
- 94 Caregivers educated through our SALT workshops

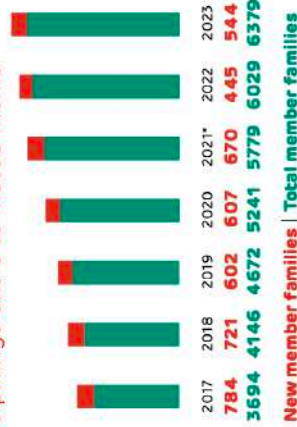
## Where our member families live

Te wahi e noho o mātou mema



## Membership growth

Te pikinga ake o to mātou mema



\* 2021 report was for 15 months to 30 June 2021

## Ethnic profile of membership

Te taupori ā-iwi o ā mātou mema



- 50.4% NZ European/Pakeha
- 40.7% Māori
- 3.1% Pacific
- 0.4% Asian
- 0.4% MELAA
- 1.2% Other European
- 3.8% Undisclosed

## Referral agencies & sources

Ngā whakahaere i tuku kaitiaki mai ki a mātou

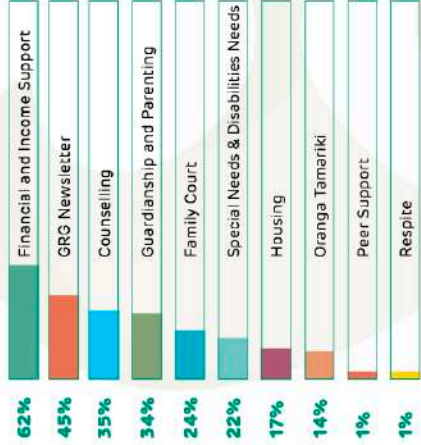


- 22% Friend
- 27% Community Providers
- 21% Internet
- 16% Relative
- 10% Oranga Tamariki
- 4% GRG Member, Staff or brochure
- 7% Media
- 5% Barnardos
- 3% Health Providers
- 2% School

\*Includes WINZ, Police, Lawyers, Family Court, Iwi/Māori Providers, Family Works, Strengthening Families, Family Start, Kids in Need (Wākatō).

## Why members seek our support & advice

Te take i tonu ai ngā mema ki te tautoko me te tohutohu



## Oranga Tamariki involvement with children at GRG registration

Ngā tamariki kua rehitatia ki Oranga Tamariki ka rehitatia ana ngā mema ki GRG



- 58% Yes currently in or in the past
- 27% No involvement
- 15% Don't know

## Achievements this year

Ko a mātou mahi me ngā mea i tutuki, mo o mātou whānau

Ongoing pandemic restrictions had an impact on staff availability and some services during the year but this eased in the latter half of the year. An increased number of new members joined GRG for support this year with an uptick in calls via our 0800 service compared to the previous year. This indicated a return to pre-pandemic demand from new clients and support services overall.

### What we achieved



6,379

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

(2022: 6035)



7,754

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

(2022: 5,869 - Note: This does not include calls via staff mobile phones which increased substantially during Covid-19 lockdowns with remote work from home.)



38

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.

(2022: 60)



\$1,279,276

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

(2022: \$673,900, 33)



30,201

Newsletters with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to **6,504** grandparent or whānau care families, stakeholders and professionals in the child welfare sector.

(2022: 36,154, 6,194)



544

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

(2022: 443)



36

Support and Coffee Groups nationwide, recruitment of **6** new volunteer Coordinators, providing vital support to member caregivers in their community.

(2022: 37)



96%

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

(2022: 98%)



# Advocating, guiding and supporting grandparents

Te arahi me te tautoko i a mātou kaitiaki

In Aotearoa New Zealand, more than 80% of tamariki and rangatahi in 'alternative care' following a family breakdown are being raised by their grandparents or other members of their extended family or whānau. Our advocacy and outreach services are focused on ensuring they have access to, and can receive the financial and other supports they need to thrive and lead resilient and healthy lives within their whānau.

Grandparents and whānau caregivers need information and advice to empower them in their role as caregivers and they often need someone to liaise with external agencies and advocate on their behalf to access the supports they need.

GRG advocates play a pivotal role advising across a broad range of issues that include access to income support entitlements, parenting and guardianship law, care and protection, housing, special needs, mental health, and education.

**"GRG helped me acknowledge and then assert my rights, gave me confidence and emotional support to kick start the changes I needed to make, to get the help we needed to carry on. I developed a positive attitude from that, and things are slowly improving... GRG's input and newsletters are invaluable."** – GRG member

One of our great-grandmothers raising her two great-grandchildren for the past 6 years as a sole caregiver needed help accessing school holiday camps for the children and income support to meet the costs of them. She said:

**"GRG has been very helpful in regards to issues with holiday programs for my girls and through their advice I've been successful in getting Oscar Grant's approved."**

She also provided feedback confirming that with GRG's support and advice, she now has a better understanding of how to emotionally support her grandchildren and she feels more connected to other caregivers in similar circumstances to her own.

**"Once a month we attend a GRG group meeting and we get to talk about issues we may have. I so enjoy these get togethers I'm raising my 2 on my own and occasionally I do panic, we just get by. I make sure my girls are taken care of and with the UCB it helps along. I bless the day GRG was formed. There is always someone sitting next to that has issues and we all give as much awhile as we can. Kia Ora."** – GRG member



## Ngā Hua: Outcomes of our advocacy service

561

Members, including 296 new clients requested and received information, advice or advocacy assistance from our Specialist (Income Support) Advocacy Service.

(2022: 565, 285)\*

511

Clients requested and received help from our Community Outreach Advocacy service including 258 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.

(2022:437, 214)

101

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.

(2022: 137)

93%

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.

(2022: 97%)

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.

(2022: 93%)

92%

Of our clients say our support services met their needs.

(2022: 93%)

# Empowering and grandparents and strengthening whānau

Te whakamana i ngā koroua me te whakapakari i ngā whānau

Holding in-person SALT (Simply Acquired & Learned Techniques™) Grandparent and Whānau Care Workshops over the past year was again impacted by the 'long tail' effects of the Covid-19 pandemic and government health requirements. During the first six months from July to December 2021, due to staff illness and flight cancellations, just two workshops were able to be held, however a new SALT facilitator was recruited and trained in late 2022 and the team worked hard to pick up the pace in 2023 to enable a further 12 workshops between February and June 2023.

Since 2018, 498 grandparents and whānau carers have taken part in this workshop programme and with funding support from Zonta International's District 16 (NZ) clubs, we have been able to continue the development of the programme. Over the past year this has included a helpful SALT Workshop Participant's Workbook now available to all participants. It enables caregivers to continue their learning and refresh their memories on strategies and insights learned, long after the workshop itself. Our new SALT facilitator,

Lisa Gibson, comes to the role with over 30 years' experience helping thousands of youth, caregivers, parents and families discover more about themselves and develop stronger connections with others through her background working with charities, schools and community providers through teaching, training and facilitation. She is currently developing a SALT Plus programme to extend upon the trauma-informed learnings and techniques in the first four SALT programme modules to be piloted in early 2024.

## Outcomes of our caregiver education

94

Caregivers learned best practice strategies for parenting children affected by trauma through our SALT (Simply Acquired & Learned Techniques™) Grandparent and Whānau Care Workshops. (2022-23)

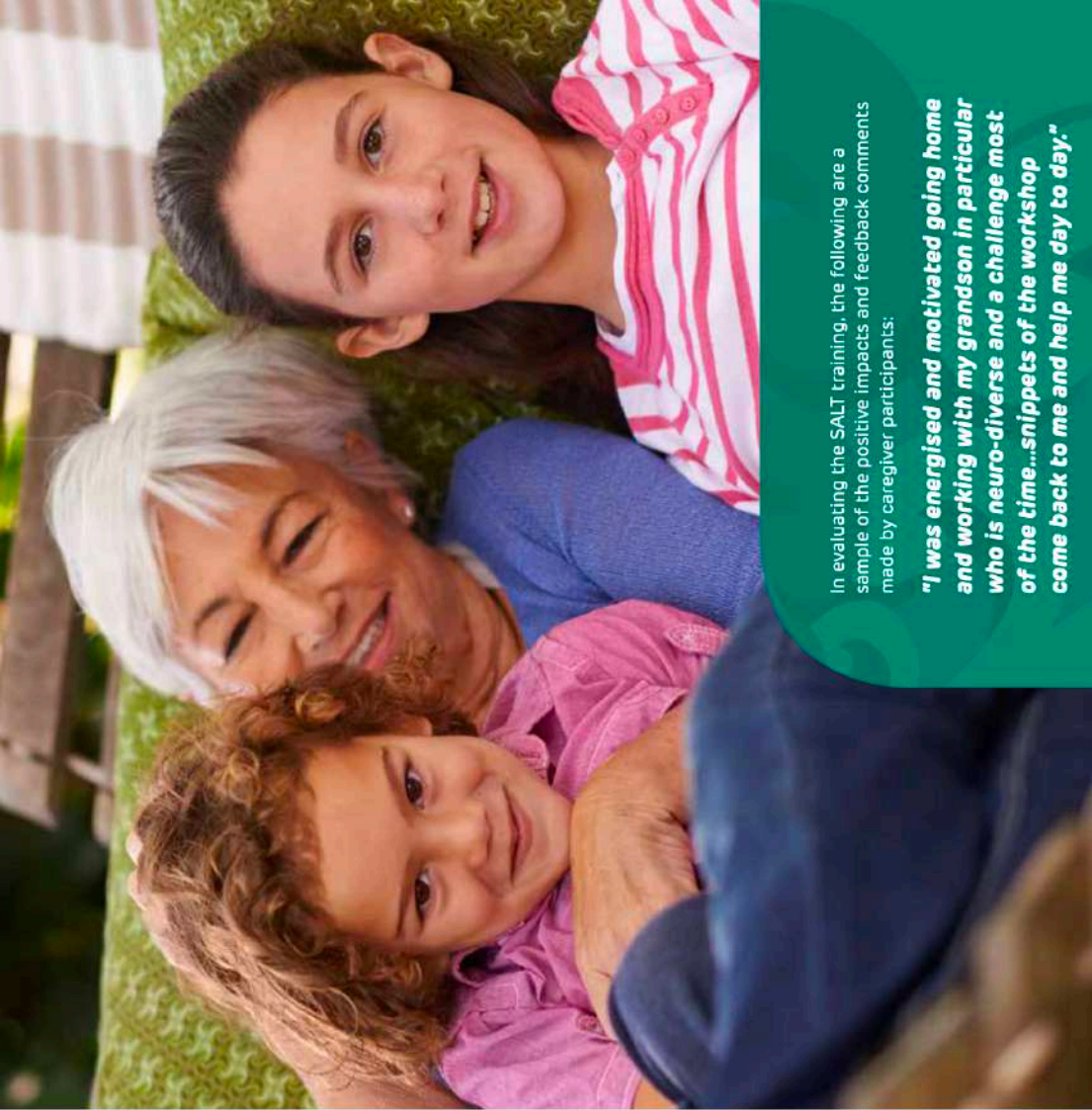
14

Trauma-informed care, education workshops for grandparent and whānau caregivers through our SALT programme were facilitated in North Shore, Avondale, East Auckland, Hamilton North, Hamilton West, Rotorua, Tauranga, Napier, Palmerston North, Lower Hutt, Porirua, Christchurch, Dunedin and Invercargill. (2022-23)

100%

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

(2022-100%)  
\*based on 88/94 respondents who completed feedback evaluation forms.



In evaluating the SALT training, the following are a sample of the positive impacts and feedback comments made by caregiver participants:

**"I was energised and motivated going home and working with my grandson in particular who is neuro-diverse and a challenge most of the time...snippets of the workshop come back to me and help me day to day."**

**"Brought greater understanding of how to recognize what state of the brain was in that goes with the behaviours and how to manage that situation."**

**"Lisa G was amazing with the way she taught the course, she shared experiences with the grandparents. We all learnt something new today, very valuable information we will all take away with us."**

**"All 4 modules give me hope, strength and continued courage to stay the journey."**





## Embracing Te Ao Māori

In 2022, staff and trustees completed the *Te Kaa: Ignite Your Cultural Competency* training programme. This rich and insightful workshop programme held over five months challenged and extended us as individuals and as a team as we delved into the Māori world: Te Ao Māori and what it means to be Māori in our country today. One of our strategic

priorities is to ensure that our services are responsive to all caregivers — and from whatever their culture, creed or race they come to us for help. This journey into Te Ao Māori was another important step in our evolving journey as an organisation to empower grandparents and strengthen whānau.

## Celebrating Excellence

We were proud this year to celebrate with our wonderful volunteer Support Group Coordinator in Rotorua, Anne Donnell on receiving an award from the Governor General, Dame Cindy Kiro for Excellence in Foster Care. Anne has been an incredible support in the community for our grandparents and whānau care members for over seven years and has been raising her grandsons for 18 years. She has also been an inspiration for many of us at GRG with her calm stoicism, courage and ability to respectfully advocate firmly for the needs of caregivers and children to ensure they get the support they need. Congratulations Anne for this well-deserved honour!

We were delighted to receive recognition for our 2022 Performance Report with a 'Highly Commended' award in the NFP Tier 3 category of the New Zealand Charities Reporting Awards. These awards are run annually by Chartered Accountants Australia and New Zealand (CA ANZ) to recognise excellence in charity reporting and to help the sector continue to improve the quality of its reporting.



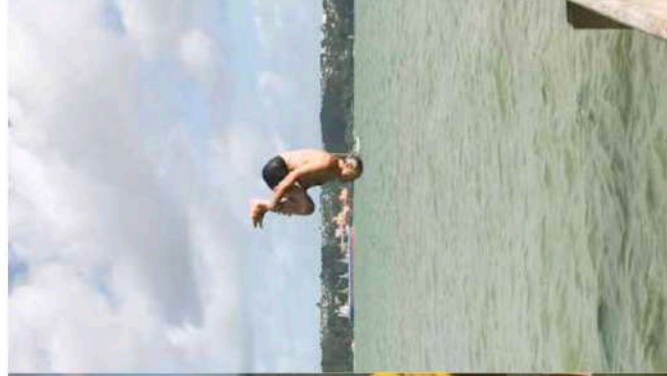
## Fundraising for GRG

Many sausage sizzles, garage sales and fundraisers were held for GRG by support groups and community organisations throughout the year. Unique among them was the fundraiser by our Ambassador Bruce Hopkins. He walked the Te Ararua Trail in 2017-2018 in his 'Long Way Home' and raised \$30,000 for GRG. This time he set himself

a different but quick and crazy challenge to complete 67 back-flip somersaults off the Wairangi Reserve Wharf in Herne Bay on his 67<sup>th</sup> birthday in November 2022. In the process he raised \$2,586 for GRG in an incredible feat – considering the most he had every completed before in one go was 20! Thank you Bruce – you're a legend!

Once again, the Zonta Clubs throughout New Zealand have been fantastic in their support both for our SALT Caregiver Education programme and for our Support Groups and their local initiatives. A highlight for the year was taking part in the annual Zonta Yellow Rose Run/Walk in October 2022 raising \$11,000 for GRG! The main event

held in Christchurch's Hagley Park was a riot of yellow-dressed participants amid the gorgeous spring daffodils on a brilliant sunny Sunday morning. Our Hamilton Support Group, led by Pat Davis and the Hamilton Zonta club also enjoyed a beautiful morning walk around Hamilton's Lake Rotoroa.

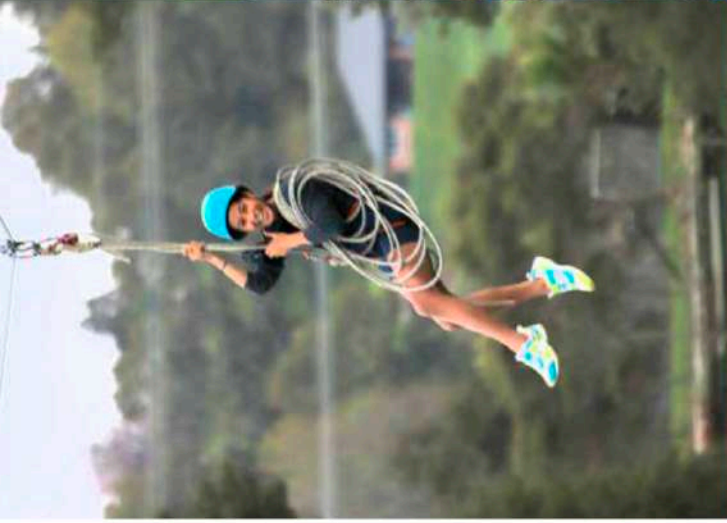


# Camp Respite for Grandparents and Children

Over 80% of grandparent carers in New Zealand are raising children in informal or non-statutory care placements which means that they don't qualify for the 20 respite days each year that is available to state approved foster carers. Having a break is vital for caregivers and children, but options for school holiday camps are limited.

This year, with funding support from The Y, The Potter Masonic Trust and MFS Sydney, we were able to hold a five-day respite camp at Camp Adair, Hunua, exclusively for tamariki and rangatahi in the care of our members. This was an incredible camp experience and adventure for 81 tamariki and rangatahi aged 6-16 years. For many, it is their first time on a camp, their first time away from their caregivers, and the first time experiencing a range of outdoor activities.

Led by highly skilled instructional staff trained in first aid, risk management, behaviour management, and child protection this camp ensured every tamariki and rangatahi got the positive experience to grow their independence, make new friends, develop confidence, teamwork and communication skills.



**"It was really fun making new friends but my favourite activity was the high ropes because knowing that you're safe is fun when you jump off."**

- GRG member's grand-daughter aged 12 years



**"I had peace of mind knowing that they will be nicely taken care of and that they will be having heaps of fun. The boys loved their time at camp doing all the activities and making new friends. They also appreciated being allowed to go on the camp and that they survived without being on screens. I spent my time doing as less as possible. I slept in and relaxed and read and hardly cooked or cleaned. It was so nice. I felt rejuvenated, peaceful and grateful. Thank you to all those involved. I am truly grateful."**

- GRG member



Our Tokoroa Support Group members and whānau also enjoyed a camp experience this year at the Blue Mountain Adventure Centre, which offered the teens some fantastic adventure activities as well as catering to the younger children on-site.



**"I have found a wealth of support through both the national telephone contacts, but even more through our local group. The emotional support and friendships for us as adults and for our granddaughter have been vital."**  
 - GRG Member



## Art and Kai in the Community

Among the many initiatives that our staff and Support Groups organised this year was a school holiday Art Workshop programme for the grandchildren held at Highbury House in Birkenhead and a 'Kai Shed' in Nelson. The Kai Shed was proudly funded by the Tindall Foundation and has proved a hit with our Nelson Support Group members.



**"GRG's support has been life changing. We have been raising our grandchildren for the past 6 years on family tax credits. We were never told about the UCB and as of this week we are now receiving the UCB so totally life-changing for our grandchildren."**

- GRG Member

# 2022/23 financial results

Ngā Hua Putea

**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 bimonthly 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.

## 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 2022/2023 year, the Trust again benefited from funding support from Zonta New Zealand's District 16 Biennium Project which was renewed for another two years from 2022-2024, 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.

## 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

## PHYSICAL ADDRESS

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

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## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

\*HOW WAS IT FUNDED?\* AND \*WHAT DID IT COST?\*

FOR THE 12 MONTHS ENDED 30 JUNE 2023

	Note	Actual this year \$	Actual last year \$
<b>REVENUE</b>			
Donations, koha, bequests and other general fundraising activities	1	177,962	178,245
General grants	1	313,864	271,998
Capital grants and donations	1	-	-
Government service delivery grants/contracts	1	223,028	227,515
Non-government service delivery grants/contracts	1	89,130	92,224
Membership fees and subscriptions	1	-	-
Revenue from commercial activities	1	-	-
Interest, dividends and other investment revenue	1	11,383	3,697
Other revenue	1	500	25,200
<b>Total Revenue</b>		<b>815,867</b>	<b>798,879</b>
<b>EXPENSES</b>			
Expenses related to fundraising	2	17,423	16,858
Employee remuneration and other related expenses	2	547,479	458,019
Volunteer related expenses	2	57,816	33,216
Expenses related to commercial activities	2	-	-
Other expenses related to service delivery	2	258,924	206,657
Grants and donations made	2	813	1,300
Other expenses	2	5,627	8,291
<b>TOTAL EXPENSES</b>		<b>888,082</b>	<b>724,341</b>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(72,215)</b>	<b>74,538</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

\*WHAT THE ENTITY OWNS?\* AND \*WHAT THE ENTITY OWES?\*

AS AT 30 JUNE 2023

	Note	Actual this year	Actual last year
		\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Short Term Deposits	3	426,926	250,414
Debtors and prepayments	3	21,412	35,869
Short term investments	3	211,000	270,566
<b>Total Current Assets</b>		<b>659,338</b>	<b>556,849</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	6,768	10,312
Other non-current assets	3	-	216
<b>Total Non-Current Assets</b>		<b>6,768</b>	<b>10,528</b>
<b>TOTAL ASSETS</b>		<b>666,106</b>	<b>567,377</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	32,832	19,160
Employee costs payable	3	67,337	66,664
Unused donations and grants with conditions	3 and 7	295,300	138,701
<b>Total Current Liabilities</b>		<b>395,469</b>	<b>224,525</b>
<b>TOTAL LIABILITIES</b>		<b>395,469</b>	<b>224,525</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>270,637</b>	<b>342,852</b>
<b>ACCUMULATED FUNDS</b>			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		156,994	229,209
<b>TOTAL ACCUMULATED FUNDS</b>		<b>270,637</b>	<b>342,852</b>

Signed for and on behalf of the Board of Trustees:

Trustee:



Date: 30 October 2023

Trustee:



Date: 30 October 2023

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

\*HOW THE ENTITY HAS RECEIVED AND USED CASH\*

FOR THE 12 MONTHS ENDED 30 JUNE 2023

	Note	Actual this year	Actual last year
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts		889,919	807,503
Receipts from providing goods or services		89,130	-
Interest, dividends and other investment receipts		7,874	3,723
Net GST		-	-
<b>Cash was applied to:</b>			
Payments to suppliers and employees		867,394	710,020
Donations or grants paid		813	1,300
<b>Net Cash Flows from Operating Activities</b>		<b>118,716</b>	<b>99,906</b>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Term Deposit Redemption		139,566	-
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		1,770	9,167
Payments to purchase investments		80,000	873
<b>Net Cash Flows from Investing and Financing Activities</b>		<b>57,796</b>	<b>(10,040)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>176,512</b>	<b>89,866</b>
Opening Cash		250,414	160,547
Closing Cash		426,926	250,414
<b>This is represented by:</b>			
<b>Bank Accounts and Cash</b>	<b>3</b>	<b>426,926</b>	<b>250,414</b>

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

# CONSOLIDATED STATEMENT OF ACCOUNTING POLICIES

\*HOW DID WE DO OUR ACCOUNTING?\*

FOR THE 12 MONTHS ENDED 30 JUNE 2023

## 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, as issued in May 2023 applicable to accounting periods ending after 15 June 2023. 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, Wairarapa, Taumarunui, Lower Hutt, Motueka, Nelson 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:

- (a) 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.
- (b) 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
- (c) Operating activities includes all transactions and other events that are not financing or investing activities.
- (d) 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.
- (e) 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 maybe carried forward into the next financial year as Income Received In Advance.

## 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.

# NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

## NOTE 1: ANALYSIS OF REVENUE

### REVENUE ITEM

Donations, koha, bequests and other general fundraising activities

	This year	Last year
	\$	\$
Good to Give (incl. Sunccorp)	7,707	11,093
Marilyn JV, Hoggard	20,000	20,000
Offshoot (NZ) Ltd	3,095	2,572
One Percent Collective	7,466	-
Phillip Very Charitable Trust	5,000	5,000
Richard and Peggy Greenfield Foundation	10,000	10,000
Rotary Club of Hamilton Central	7,000	-
Rotary Club of Hamilton West	2,500	-
Sohnauer & Co	631	-
Speccavers	1,546	1,241
Perpetual Guardian (Givealittle)	2,883	-
St John's Catholic Church - Orawa	2,000	-
Sundry Donations	21,446	13,010
Identikit Pictures Limited	2,000	-
Tai Shan Foundation	-	10,000
Taumarunui Counselling Services	20,000	-
The Norman and Marion Allright Trust	20,000	20,000
The Tindall Foundation	3,000	5,961
Waikato Lyceum International	4,000	-
Zonta Clubs	37,688	55,945
Charis / MACT	-	3,000
Waikato W.D.F.F. Karamu Trust	-	4,000
Kiwanis Club of Westside Hamilton	-	500
Lions Club of Tokoroa Incorporated	-	10,000
Remuera Lions Club Incorporated	-	5,923
	<b>177,962</b>	<b>178,245</b>
General Grants		
Ray Trust	36,665	37,498
Catalytic Foundation	27,330	-
DV Bryant Trust Board	10,000	12,500
Foundation North	118,750	123,750
Geyser Community Foundation	3,000	12,000
NZ Lotteries	74,369	62,500
Rotorua Lakes Council	5,000	5,000
Rotorua Trust	7,500	-
SkyCity Hamilton Community Trust	11,250	3,750
Trusts Waikato	20,000	15,000
	<b>313,864</b>	<b>271,998</b>
Government service delivery grants/contracts (COGS)	126,429	130,916
Oranga Tamariki - Ministry for Children	96,599	96,599
	<b>223,028</b>	<b>227,515</b>
Non-government service delivery grants/contracts		
MFS International Donation	10,390	25,795
Potter Masonic Trust	22,500	-
SkyCity Auckland Community Grant	50,000	41,429
YMCA Simia Trust	6,240	-
Hoku Foundation	-	25,000
	<b>89,130</b>	<b>92,224</b>
Chartered Accountants Aus/NZ	500	-
Covid 19 Employer Wage Subsidy Scheme	-	25,200
	<b>500</b>	<b>25,200</b>
Interest, dividends and other investment revenue	11,383	3,697
	<b>11,383</b>	<b>3,697</b>
<b>TOTAL REVENUE</b>	<b>815,867</b>	<b>798,879</b>

## NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

EXPENSE ITEM	ANALYSIS	This year \$	Last year \$
Expenses related to fundraising	Advertising and Promotion	7,453	4,118
	Fundraising Applications	9,970	12,740
<b>TOTAL EXPENSES RELATED TO PUBLIC FUNDRAISING</b>		<b>17,423</b>	<b>16,858</b>
Employee remuneration and other related expenses	Salaries and Wages	489,311	445,684
	KiwiSaver contributions	12,767	11,675
	ACC levies	907	493
	Staff & Board Cultural Competence Training	44,494	167
<b>TOTAL EMPLOYEE RELATED COSTS</b>		<b>547,479</b>	<b>458,019</b>
Volunteer related expenses	Support Groups - Direct	57,816	33,216
	Coordinator Training	-	-
<b>TOTAL VOLUNTEER RELATED COSTS</b>		<b>57,816</b>	<b>33,216</b>
Expenses related to commercial activities		-	-
Other expenses related to service delivery		258,924	206,657
<b>TOTAL COSTS RELATED TO PROVIDING GOODS OR SERVICES</b>		<b>258,924</b>	<b>206,657</b>
Grants and donations made	Gifts and Donations	813	1,300
<b>TOTAL GRANTS AND DONATIONS MADE</b>		<b>813</b>	<b>1,300</b>
Other expenses	Depreciation	5,627	8,292
<b>TOTAL EXPENSES</b>	<b>Total</b>	<b>888,082</b>	<b>724,342</b>

## NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

ASSET ITEM	ANALYSIS	This year \$	Last year \$
Cash and Short Term Deposits	Cheque account balance	363,253	36,486
	Savings account balance	26,554	204,544
	Support Group bank accounts	37,119	9,384
<b>TOTAL ASSETS RELATED TO BANK ACCOUNTS AND CASH</b>		<b>426,926</b>	<b>250,414</b>
Debtors and prepayments	Debtors & Prepayments	16,756	34,729
	Accrued Interest	4,638	1,129
	RWT on Support Group bank accounts	18	11
<b>TOTAL ASSETS RELATED TO DEBTORS AND PREPAYMENTS</b>		<b>21,412</b>	<b>35,869</b>
	Short term investments	211,000	270,566
<b>TOTAL ASSETS FROM SHORT TERM INVESTMENTS</b>		<b>211,000</b>	<b>270,566</b>
Other non-current assets	Intangible assets	-	216
<b>TOTAL OTHER NON-CURRENT ASSETS</b>		<b>-</b>	<b>216</b>
<b>LIABILITY ITEM</b>	<b>ANALYSIS</b>		
Creditors and accrued expenses	Trade and other payables	13,630	10,585
	GST payable	-	-
	Accrued expenses	19,202	8,575
<b>TOTAL CREDITORS AND ACCRUED EXPENSES</b>		<b>32,832</b>	<b>19,160</b>
Liability Item	Analysis	\$	\$
Employee costs payable	Holiday pay accrual	53,112	51,188
	PAYE and other payroll liabilities	14,225	15,476
<b>TOTAL EMPLOYEE COST LIABILITIES</b>		<b>67,337</b>	<b>66,664</b>
Liability Item	Analysis	\$	\$
Unused donations and grants with conditions	Income Received in Advance	295,300	138,701
<b>TOTAL UNUSED DONATIONS AND GRANTS WITH CONDITIONS</b>		<b>295,300</b>	<b>138,701</b>



## NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

### NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

THIS YEAR	12 Months	30.06.2023					
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Adjustments	Current Year Depreciation and Impairment	Closing Carrying Amount	
Furniture and fixtures	1,726	-	-	-	1,176	550	
Computers (including software)	8,586	1,770	-	313	4,451	6,218	
<b>TOTAL</b>	<b>10,312</b>	<b>1,770</b>	<b>-</b>	<b>313</b>	<b>5,627</b>	<b>6,768</b>	
<b>LAST YEAR</b>	<b>15 Months</b>						<b>30.06.2022</b>
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Adjustments	Current Year Depreciation and Impairment	Closing Carrying Amount	
Furniture and fixtures	3,032	-	-	302	1,004	1,726	
Computers (including software)	6,997	8,945	-	68	7,288	8,586	
<b>TOTAL</b>	<b>10,029</b>	<b>8,945</b>	<b>-</b>	<b>368</b>	<b>8,446</b>	<b>10,312</b>	

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

There were no significant donated assets received and recorded during the 2023 year (2022: Nil).

#### Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2023 year (2022: Nil). However, the Trust receives items in the form of children's clothing, toys etc which are distributed to members.

## NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

### NOTE 5 : ACCUMULATED FUNDS

THIS YEAR	Capital Contributed by Members	Accumulated Surpluses or Deficits	Total
Opening Balance	113,643	229,209	342,852
Surplus/(Deficit)	-	(72,215)	(72,215)
Distributions paid to owners or members	-	-	-
Transfer from Reserves	-	-	-
<b>CLOSING BALANCE</b>	<b>113,643</b>	<b>156,994</b>	<b>270,637</b>
<b>LAST YEAR</b>	<b>Capital Contributed by Members</b>		
Opening Balance	113,643	154,671	268,314
Surplus/(Deficit)	-	74,538	74,538
Distributions paid to owners or members	-	-	-
Transfer from Reserves	-	-	-
<b>Closing Balance</b>	<b>113,643</b>	<b>229,209</b>	<b>342,852</b>

## NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2023

### NOTE 6: COMMITMENTS AND CONTINGENCIES

At: Balance Date 2023 At: Balance Date 2022

#### COMMITMENT EXPLANATION AND TIMING

COMMITMENT	EXPLANATION AND TIMING	2023	2022
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 was 1 July 2020. In addition to the rent the Trust is required to pay for Rates, Utilities, Landlord's chateaus insurance air conditioning maintenance fees, security call out charges and quarterly Body Corporate Fees and charges. The commitment is expressed up to 30 June 2024 accordingly taking into account the exercising of the right of renewal by GRG on 1 July 2020, and 1 July 2022.	44,058	46,959

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 March 2023 and will be part utilised in the 2023/2024 financial year to fund operational, programme and support delivery costs.	87,488	65,616
Foundation North Grant	The Foundation North Grant was approved and paid in May 2023 and will be utilised over the 12 month period that it was approved for between 2022/2023 and 2023/2024 financial years as determined by the GRG Board	165,000	87,500
Bay Trust	The Bay Trust Grant was approved and paid in March 2023 and will be utilised over the 12 month period that it was approved for between 2022/2023 and 2023/2024 financial years as determined by the GRG Board.	40,000	23,335
MFS International	MFS International donated \$26,740 for use at the GRG Holiday Camp for children in Grandparents care and part of the donation has been used at the 2023 camp and the remainder will be used at the 2024 camp.	26,740	16,350
Hoku Foundation	GRG and the Hoku Foundation entered into a Grant Agreement in December 2022 to support the recruitment of a GRG advocacy specialist; to help enable clients access MSD entitlements and to continue the mahi/work being done to continue and expand its advocacy services in the Waikato and Bay of Plenty. This agreement is for the two year period to February 2025 @ \$80,000 annually. The first tranche of \$80,000 was received in March 2023 and is carried forward this year to meet the cost of the new employee on engagement from September 2023.	80,000	80,000
Rotorua Trust	The Rotorua Trust Grant was approved and paid in April 2023 and will be utilised over the 12 month period that it was approved for between 2022/2023 and 2023/2024 financial years as determined by the GRG Board.	30,000	22,500
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		nil	nil
<b>TOTAL</b>			<b>295,301</b>

### NOTE 8: RELATED PARTY TRANSACTIONS

Pru Etchevery (Chair) is a Trustee for the SkyCity Auckland Community Trust. Sky City Auckland Community Trust notified a grant of \$50,000 in 2022 but the funds were received in the 2023 financial year (2022: \$41,429). Jo-Anne Thomas is a Director of Schnauer & Company, who donated \$631 from fund raiser proceeds (2022:nil)

### NOTE 9: EVENTS AFTER THE BALANCE DATE

There were no events that occurred after balance date that would leave an impact on this Consolidated Performance Report. (Last Year:nil)

### NOTE 10: ABILITY TO CONTINUE OPERATING

The GRG Board have used the going concern assumption in the preparation of this Consolidated Performance Report and are confident that the Trust will continue to operate for the foreseeable future.

## INDEPENDENT AUDITOR'S REPORT To the Trustees of Grandparents Raising Grandchildren Trust 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 2023;
- the consolidated statement of service performance for the period then ended;
- the consolidated statement of financial position as at 30 June 2023;
- 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 34 presents fairly, in all material respects:
  - the entity information for the period ended 30 June 2023;
  - the service performance for the period then ended; and
  - the financial position of the Trust as at 30 June 2023, 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.

#### OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises pages 4-7 & 38-40 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; and
- 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 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 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**  
30 October 2023  
Auckland

# 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

- Bay Trust
- Catalytic Foundation
- Community Organisation
- Grants Scheme (COGS)
- DV Bryant Trust Board
- Foundation North
- Geyser Community Foundation
- Good to Give (incl. Suncorp)
- Hoku Foundation
- Identikit Pictures Limited
- Marilyn J.V. Hoggard
- MFS International Donation
- NZ Lotteries
- Offshoot (NZ) Ltd
- One Percent Collective
- Oranga Tamariki – Ministry for Children
- Perpetual Guardian (Givealittle)
- Potter Masonic Trust
- Richard and Peggy Greenfield Foundation
- Rotary Club of Hamilton Central
- Rotary Club of Hamilton West
- Rotorua Lakes Council
- Schnauer & Co
- SkyCity Auckland Community Grant
- SkyCity Hamilton Community Trust
- Speccsavers
- St John's Catholic Church – Orewa
- Taumarunui Counselling Services Trust
- The Norman and Marion Allright Trust
- The Tindall Foundation
- Trusts Waikato
- Waikato Lyceum International
- YMCA Simlia Trust
- Zonta Clubs



## Community Donations, essentials and services in kind

- 60s Up Movement NZ
- Altrusa - Hamilton
- Altrusa - Te Awamutu
- Auckland Council - Dunkirk Activity Centre
- Bert Sutcliffe Retirement Village - Knitting Group
- Best Start: Glenfield
- Bethany Park
- Big Brothers Big Sisters Eastern Bay of Plenty
- Birkenhead Local Community
- Canon NZ - Auckland
- Caring Families Aotearoa
- Caring Families Rotorua Group
- Centre Opportunity Shop
- City Impact Church
- Community Impact Church
- Creative Kids Early Childhood Education - Beach Haven
- Foster Hope Auckland
- Foster Hope Northland
- Good Bitches Baking
- Heart Space Studio
- Heart to Heart
- Heart to Home
- Highbury Community House, Birkenhead
- Hope Christian
- Kaiteraki Kai Rescue
- Kids in Need Waikato
- Kiwi Harvest
- Knightsbridge Village Knitting Group
- Liberty Church
- Link Marketing Services
- Lions Club of Remuera
- One Big Family NZ
- Porirua RSA
- Regional Community Donations
- Regional Free Venue Providers
- Foster Hope Auckland
- Regional Public Community Donations
- Rotary Clubs NZ
- Safe Haulage Ltd
- Sanitarium
- St Vincent's de Paul
- Summerset at Heritage Park
- Taumarunui RSA
- Taumarunui Women's Refuge
- The Cause Collection
- The Geko – Mōtueka
- The Kindness Collective
- The Shoe Box Christmas
- Tokoroa Host Lions Club
- Waikato Sunrise Rotary
- Waikatō Not Want Not
- Whakatū Presbyterian Church
- Whitcoulls Papakura
- Yarnteeze Knitting Group
- Zonta International District 16 (NZ)
- Zonta Whakatane



***"GRG are the best organization for me as a grandparent raising a grandchild. They are so helpful for just about anything we need help with their awesome people who go that extra mile for us when needed."***

– GRG member

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Grandparents Raising Grandchildren Trust New Zealand  
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**Web address:** [www.GRG.org.nz](http://www.GRG.org.nz)

**Charities registration:** CC20205