

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

—
PERFORMANCE REPORT 2024



www.grg.org.nz



“GRG support has assisted with my emotional, spiritual wellbeing by way of alleviating stress and offering wise counsel when facing unknown situations. A problem shared scenario has always rung true in this regard such a relief to be heard and the offer of well informed choices of information gave me the confidence to approach situations with confidence and clarity. I appreciated that so much”

– GRG member

Grandparents Raising Grandchildren Trust New Zealand
Charities registration: CC20205

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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 whakakaha 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 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 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 tāngata katoa o ngā iwi katoa me ngā ahurea.

Our strategic priorities

Ko a mātou kaupapa rautaki matua

Navigate

Finding the way

We support our grandparents to navigate the complex legal and social structures that can act as barriers.

We seek to understand, act upon and deliver what grandparents and grandchildren want and need.

Advocate

Addressing barriers

Our specialist advocacy services equip and empower grandparents to access the support they are entitled to.

We advocate on behalf of the community by lifting grandparents' voices to be heard and address systemic issues that limit access and support.

Support

Our community

We strengthen our community by empowering our team and our national network of Support Group Coordinators.

We connect grandparents and their mokopuna to supportive communities.

We support grandparents through evidence-based programmes to address trauma and address systemic issues that limit access and support.

Equity

Engagement and care

Me Tuku (to give) - we aim to bring a Te Ao Māori approach in our engagement strategy to benefit Māori and all New Zealanders.

We are on a journey to upskill our board, staff and volunteers to ensure we build cultural competence.

Sustainability

Long-term stability

We strategically increase and diversify our funding / revenue to secure our future.

We partner and collaborate to strengthen our work.

We measure, understand and share our evidence-based impact.



Tēnā koutou katoa,

I want to firstly acknowledge the incredible courage and strength that grandparents bring every day to support a good and hope-filled future for their grandchildren. Reflecting on the last year the need to support grandparents who are raising their pēpē, tamariki and rangitahi long-term is stronger than ever. Ensuring their whānau can be strong, connected and thriving and can access to all they need is at the heart of Grandparents Raising Grandchildren's (GRG) work.

By supporting whānau throughout the motu we are reliant on and incredibly appreciative of the support and mahi of so many. I wanted to start with a huge thank you to those working with us in numerous communities throughout Aotearoa New Zealand. We are fortunate to have the generous contribution of our 36 support group coordinators. They give substantially in their community to help GRG provide a backbone of local support for grandparents. Whether it is through connection with others or navigating to practical support or alongside GRG staff they help guide and support when it is most needed. Ngā mihi maioha for your contribution to GRG and your community.

GRG has navigated a tough year with a number of challenges to manage. This has included the need for collective advocacy in the policy area affecting tamariki, a testing landscape for funding and a number of changes internally. I am grateful to our board and the GRG team who have worked through this year with generosity, dignity and professionalism.

We thank CEO Kate Bundle acknowledging her significant service and to also thank two board colleagues who left this year, Dan Bidois after being elected as National MP for Northcote, congratulations Dan, we are grateful that you know firsthand of our work. Also, to thank and note the contribution of Jo-Anne Thomas, long-standing trustee of GRG for her contribution including a number of years as chair.

This year we reset our strategy to ensure we continue to respond directly to our mission. This strategy will set our path for 2025 and beyond. Whilst this doesn't take us in a new direction it anchors our work and ensures we 'stay in our lane', don't duplicate services and deliver specifically in the areas that need most of our attention. Those areas are of advocacy and navigation through complex legal and social structures, support services in local regions and providing evidence-based programmes to address trauma. Through our commitment to address inequity we begin our journey with our Māori engagement strategy Me Tuku (to give) as we seek to benefit Māori and all New Zealanders who engage with our service.

A final heartfelt thank you to our wonderful funders and supporters, without you we cannot do what we do. Please do note in this report Pages 38 and 39, these many individuals, trusts and organisations that help GRG so much year on year: Foundation North, Hoku Foundation, NZ Lotteries, Zonta Clubs and Bay Trust.

On behalf of the board it is our pleasure to provide our annual report and summary of our year. I hope as you read this you will find inspiration in the following pages.

Ngā mihi nui,



Pru Etchevery, ONZM
Chair

BOARD OF TRUSTEES

- Pru Etchevery**, ONZM, Chair
- Judith McKay**, Trustee
- Zac Johns**, Trustee
- Duane Trembath**, Trustee
- Laurie Porima**, Trustee
- Jo-Anne Thomas**, Trustee
- Dan Bidois**, Trustee

STAFF

- Brad Clark**, Chief Executive
- Christina Howe**, Senior Community Outreach Advocate
- Tricia Corin**, Specialist Advocate (Financial Support & Benefits)
- Giselle Stalls**, National Support Manager
- Karla Macdonald**, Communications and Project Coordinator
- Justine Gibb**, Client Services Administrator

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Specialised support for grandparents raising grandchildren

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

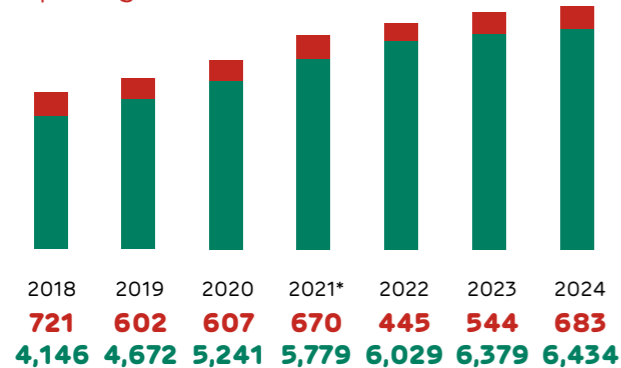
Our services

Ko a 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

Membership growth

Te pikinga ake o to mātou mema



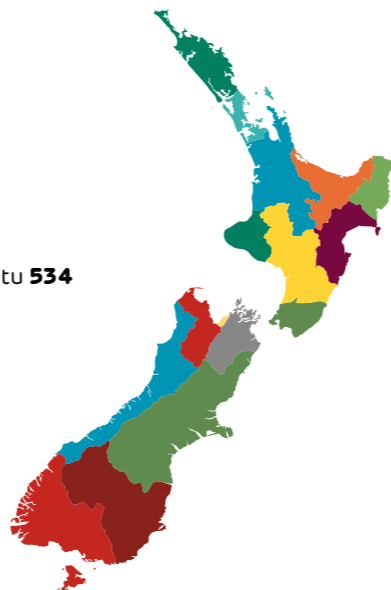
New member families | **Total member families**

* 2021 report was for 15 months to 30 June 2021

Where our member families live

Te wahi e noho o mātou mema

- Northland 524
- Auckland 1,800
- Waikato 976
- Bay of Plenty 730
- Taranaki 117
- Gisborne 103
- Hawkes Bay 331
- Whanganui/Manawatu 534
- Wellington 491
- Tasman 42
- Nelson 74
- Marlborough 44
- West Coast 42
- Canterbury 550
- Otago 151
- Southland 112
- Confidential 99



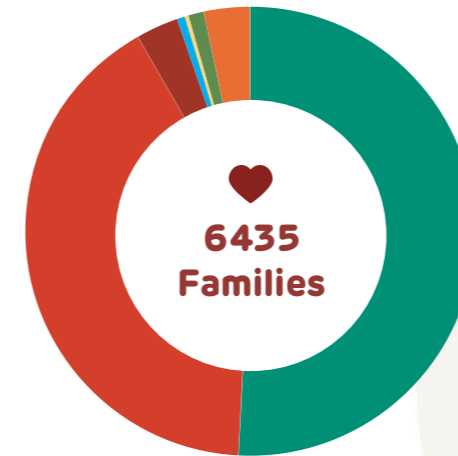
What we did in 2024

Ngā mahi i mahia e mātou i te 2024

- 6,434** Families accessed GRG member services
- 669** Supported new & returning members
- 352** Advocacy support on parenting and guardianship
- 657** Advocacy on income support needs
- 1,359** Emergency care packs and essentials
- 155** Caregivers educated through our SALT workshops

Ethnic profile of membership

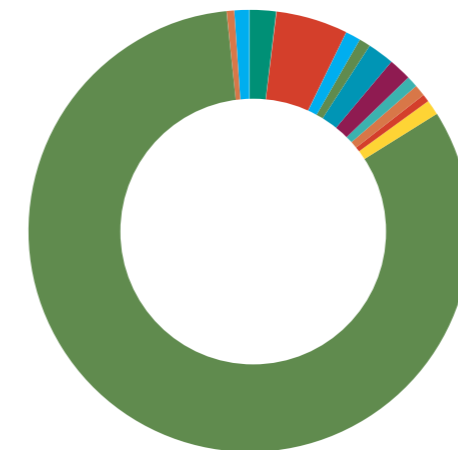
Te taupori ā-iwi o ā mātou mema



- 51%** NZ European/Pakeha
- 40.9%** Maori
- 3%** Pacific Peoples
- 0.5%** Asian
- 0.3%** MELAA
- 1.3%** Other European
- 3.1%** Undisclosed

Referral agencies & sources

Ngā whakahaere i tuku kaitiaki mai ki a mātou

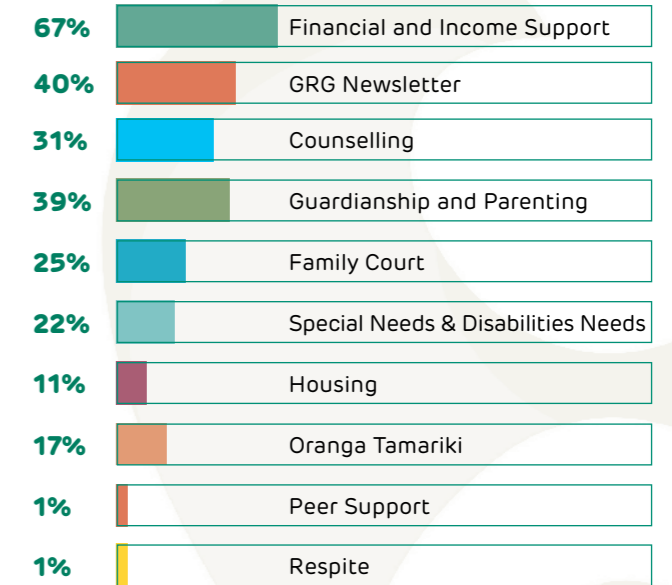


- 2.2%** Friend
- 5.1%** Community Providers
- 1.1%** Internet
- 1%** Relative
- 1.9%** Oranga Tamariki
- 1.5%** GRG Member, Staff or brochure
- 1%** Media
- 0.7%** Barnardos
- 0.5%** Health Providers
- 1.1%** School
- 82.1%** Self
- 0.5%** Family Court/Prison
- 1.1%** WINZ

*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 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



- 45%** Yes currently in or in the past
- 27%** No involvement
- 28%** Don't know

Achievements this year

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

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



What we achieved



6,434

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

(2023: 6,379)



9,014

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

(2023: 7,754)



\$1,056,925

In arrears payments were paid to **49 clients** because of our advocacy to establish their entitlement to this income support.

(2023: \$1,279,276)



34,741

Newsletters with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to **6,552** grandparent or whānau care families, stakeholders and professionals in the child welfare sector.

(2023: 30,201)



43

Clients were granted the **Unsupported Child Benefit** due to the intervention of our Advocacy Support after initially being turned down.

(2023: 38)



683

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

(2023: 544)



45

Support and Coffee Groups nationwide, providing vital support to member caregivers in their community.

(2023:36)



97%

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

(2023: 96%)

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 raised by their grandparents or other extended family or whānau. Our advocacy and outreach services focus on ensuring they have access to the financial and other supports they need to thrive and lead resilient and healthy lives within their whānau.

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.

The information and support received empowers our Grandparents in their role as caregivers, particularly when liaising with external agencies.

"New to being a grandparent caregiver the pack and advice and support has made a huge difference to my new challenge, access to other people in the same situation has also been a huge benefit to me which in turn becomes a benefit to my grandchild in my care." – GRG member

"We appreciate all the help from GRG. The meetings and training I look forward to as it helps my husband and I to raise our both moko in a healthy and safe environment and pray that their parents see the light for their return back. The food parcels we receive helps feed them when they do go on visitations with their parents. There is no stress on the parents buying food for them. I look forward to listening, and sharing our experiences helping along the way our group of loving grandparents like us." – GRG member

"A big impact. Communication with head office was incredible as we navigated through finding a group of like minded caregivers somewhere close to where we're lived." – GRG member

"GRG helped me understand more about kids that have been through trauma and other ways to deal with that." – GRG member



Ngā Hua: Outcomes of our advocacy service

708

Members, including 683 new clients requested and received information, advice or advocacy assistance from our Specialist (Income Support) Advocacy Service.

(2023: 561, 296)

352

Members requested and received help from our Community Outreach Advocacy service including 301 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.

(2023:511, 258)

1,359

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.

(2023: 101)

83%

Of members say that advice and support from GRG has given them a better understanding of their rights and responsibilities as a caregiver.

(2023: 93%)

91%

Of members say that GRG has helped them access their income support entitlements or helped them with Oranga Tamariki, Family Court and other agencies.

(2023: 96%)

88%

Of our members say our support services met their needs.

(2023: 92%)

Empowering grandparents and strengthening whānau

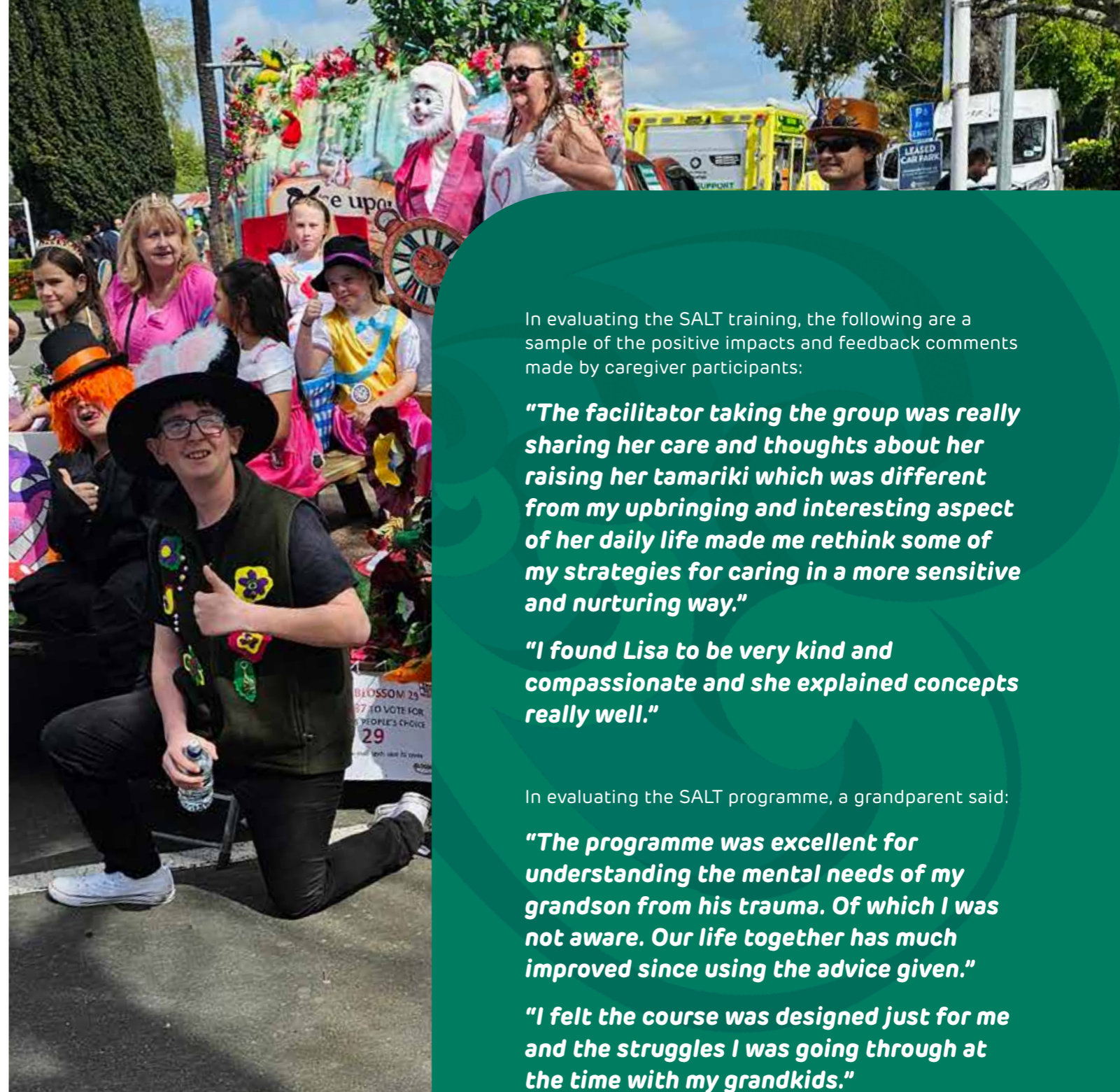
Te whakamana i ngā koroua me te whakapakari i ngā whānau

Since 2018, 689 grandparents and whānau caregivers participated in our Simply Acquired & Learned Techniques™ (SALT) workshop programme. With funding support from Zonta International's District 16 (NZ) clubs, we were able to continue developing the programme. In 2023, this included the introduction of a SALT Participant's Workbook, given to all participants. This resource enables caregivers to continue their learning and revisit the strategies and insights they gained long after the workshops concluded.

Celebrating Our Partnership with Zonta District 16:

Advancing our Simply Acquired & Learned Techniques™ (SALT) workshop programme

We want to highlight the invaluable support we've received from Zonta International's District 16 (NZ) clubs over 2022–2024. Their commitment has been instrumental in empowering grandparents and strengthening families through our Simply Acquired & Learned Techniques™ (SALT) workshop programme. Over the past four years, during which we were fortunate to be selected for two biennium's, our partnership has cultivated meaningful connections between local Zonta clubs and our nationwide volunteer-led support group networks. The generosity of Zontians, who have dedicated their time, resources and care to our initiatives, has significantly enhanced the well-being of our grandparent and whānau caregivers. Their donations, funding support and catering for SALT workshops have created a strong sense of belonging and community among our caregivers.



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

"The facilitator taking the group was really sharing her care and thoughts about her raising her tamariki which was different from my upbringing and interesting aspect of her daily life made me rethink some of my strategies for caring in a more sensitive and nurturing way."

"I found Lisa to be very kind and compassionate and she explained concepts really well."

In evaluating the SALT programme, a grandparent said:

"The programme was excellent for understanding the mental needs of my grandson from his trauma. Of which I was not aware. Our life together has much improved since using the advice given."

"I felt the course was designed just for me and the struggles I was going through at the time with my grandkids."

Support Group and Coffee Group Feedback:

"Anne and the rest of the supporters from Rotorua are amazing the group also I have broken down so many times feeling like I can't do this anymore feeling all alone. Once I have made connection, I have left our meeting with my cup full and ready to meet any challenges and the sharing to be valuable and the support given is amazing even though we are a small group."

Outcomes of our caregiver education

155

Caregivers learned trauma-informed care practices through our SALT (Simply Acquired & Learned Techniques™) Grandparent and Whānau Care Workshops.

(2023: 94)

23

SALT programme workshops were facilitated across North Shore, Avondale, East Auckland, Hamilton North, Hamilton West, Rotorua, Tauranga, Napier, Palmerston North, Lower Hutt, Porirua, Christchurch, Dunedin and Invercargill.

(2023: 14)

100%

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

(2023:100%)

*based on 88/94 respondents who completed feedback evaluation forms.

Farewell and Acknowledgment of Kate's Contributions to GRG

As we said goodbye to CEO Kate Bundle in October 2023, Grandparents Raising Grandchildren (GRG) reflects on her remarkable 24 years of service. Kate exemplified exceptional leadership and commitment to supporting grandparents raising their grandchildren full-time.

Her journey began in 1999 when she attended a support group in Birkenhead at the invitation of a client, who highlighted the need for assistance among grandmothers raising children. This encounter led her to meet GRG's founder, Diane Vivian, sparking her commitment to the cause. Over the years, Kate became a central force at GRG, serving as a volunteer adviser, trustee, employee and ultimately CEO since 2017.

During her tenure, Kate demonstrated unparalleled dedication to empowering families across Aotearoa, New Zealand. Her visionary leadership transformed GRG into a beacon of hope and support for grandparents and whānau caregivers facing unique challenges. Under her guidance, GRG expanded its reach and enhanced its services, ensuring caregivers received the vital support and resources needed to navigate their journey with dignity and resilience.

Significant milestones were achieved over the last 25 years, including the alignment of the Unsupported Child's Benefit (UCB) and Orphan's Benefit (OB) with the Foster Care Allowance in 2009. "Through our advocacy with the Government, it was finally agreed that children supported by the UCB or OB should receive the same base weekly support as those receiving the Foster Care Allowance and additional supports for the children's needs were added in 2014," says Kate.



She was particularly proud of the Government's decision in 2021 to modify the eligibility criteria for the UCB and OB, enabling essential support for children in temporary care following a family breakdown, a change in the law for which Kate had strongly advocated over the years. Her legacy of advocacy will continue to inspire GRG's mission to support and empower grandparent and whānau caregivers across the country. Thank you, Kate.



Celebrating Connection:

A Year of Impact with NZ Post Delivering for Good Programme

Over the past year, the NZ Post Delivering for Good programme has made a significant impact on Grandparents Raising Grandchildren (GRG). By waiving courier costs, NZ Post has allowed GRG to allocate more resources toward essential operations and outreach, helping more grandparents across Aotearoa access vital support, resources, and advocacy.

With the financial relief provided by this programme, GRG has enhanced its services, including the 0800 GRANDS helpline, one-on-one specialist advice, trauma-informed caregiver workshops and emergency care packs for families in need. The free courier services have streamlined operations, ensuring that emergency care packs reach families efficiently, especially in remote or underserved areas. With the cost of distribution being removed, we were able to send out 1,395 care packs this year, an increase of more than 10 times previous years.

One heartwarming example involved Evelyn, a grandmother from Auckland, who received support during a difficult time. GRG provided her grandson with an emergency care pack, alleviating some of the family's burden. Another solo grandmother expressed immense gratitude for a care package containing PJs and clothing for her six grandchildren, demonstrating the life-changing impact of these deliveries.

These deliveries represent hope and support, reminding our caregiver families they are not alone on their journey. The partnership with NZ Post through their Delivering for Good Programme has been instrumental in advancing GRG's mission to support grandparents and whānau caregivers.

From Middle Earth to Mighty Somersaults:

Bruce Hopkins' Incredible Journey of Strength and Support for GRG

Bruce Hopkins has emerged as a pillar of strength and generosity for the Grandparents Raising Grandchildren (GRG) community. His dedication and inspiring journey have impacted the families and caregivers supported by GRG over many years.

Known for his portrayal of Gamling in *The Lord of the Rings* trilogy, Bruce's life is a rich in adventure and purpose. His adventurous spirit shines through his experiences, from trekking across Middle Earth to hiking the 3,000 km Te Araroa Trail. In 2018, Bruce embarked on the Te Araroa Trail as a fundraising mission for GRG, raising over \$30,000 for the cause.

In 2022, Bruce took on another unique challenge. Celebrating his 67th birthday, he performed 67 backflips off the Herne Bay wharf, raising over \$2,500 for GRG. His personal connection to the work of GRG is deep; as he put it, "I've got four grandkids, and I deeply empathise with grandparents who have to transition from the unconditional love of grandparenting to assuming disciplinary roles... It's often due to traumatic circumstances."

In 2024, Bruce continued to push boundaries by performing 68 somersaults from a towering 6-meter platform to celebrate his 68th birthday during the Red Bull Cliff Diving World Series finale in Auckland. Despite the daunting height, he embraced the challenge, dedicating his efforts to GRG. After two hours of somersaults, Bruce raised an impressive \$5,185, with his Givealittle page. His remarkable generosity and enduring spirit resonate deeply within the GRG community.

The commitment Bruce demonstrates to GRG serves as a powerful reminder of the strength found in community and the importance of supporting one another through life's challenges. His tireless dedication is an inspiration and together with the community's support, a lasting difference can be made in the lives of grandparents and the children they raise.



Zonta Yellow Rose Run and Walk Raises \$8,000 for GRG in 2023

The Zonta Yellow Rose Run and Walk for Grandparents Raising Grandchildren (GRG) in 2023 proved to be a tremendous success, raising \$8,000. On Sunday 8th October 2023, participants across Christchurch, Auckland and beyond came together, dressed in vibrant yellow, to show their support for GRG. Organised by Zonta District 16, this event showcased the strength of community spirit and generosity, even during challenging times.

The day was marked by the dedication and enthusiasm of all involved—participants, sponsors, and supporters who collectively raised both funds and awareness for the essential work GRG carries out for families across Aotearoa. Zonta District 16's committed support, along with the contributions of sponsors and volunteers, played a crucial role in the event's success.

A special acknowledgment to the four Christchurch clubs—Zonta Club of Christchurch-Canterbury, Zonta Club of Christchurch South, Zonta Club of Christchurch North and Zonta Club of Waimakariri—for their hard work and commitment to the Christchurch event.

In Auckland, GRG's then Chief Executive, Kate Bundle and Communications and Projects Coordinator, Karla Macdonald, participated in the Zonta Club of Auckland's Yellow Rose Run and Walk. The event provided an opportunity to raise funds and connect with a remarkable group of women and their families. This day also marked Kate's final public engagement as GRG's Chief Executive.

The success of the Zonta Yellow Rose Run and Walk, along with our partnership with Zonta District 16 during the Zonta District 16 biennium, which concluded in 2024, helped GRG sustain its vital work in supporting grandparent and whānau caregiver families.



Nurturing Support and Building Bonds:

Celebrating the Heart of GRG's Volunteers Across Aotearoa

Celebrating the remarkable contributions of our volunteer Support Group Coordinators and Coffee Group Facilitators within the Grandparents Raising Grandchildren (GRG) communities. These dedicated individuals serve as the backbone of our support network, providing essential guidance, care and understanding to grandparents and whānau caregivers across Aotearoa, New Zealand. Their continued commitment to assisting others on the often challenging journey of raising grandchildren is truly invaluable.

By creating warm and welcoming spaces for caregivers to share their experiences, learn from one another and connect with others facing similar challenges, these volunteers offer much more than just practical support. They provide a sense of belonging and emotional reassurance that is incredibly meaningful. Feedback from group members consistently reflects the profound impact coordinators have on their lives. Whether it's organising gatherings, offering one-on-one assistance or simply being there to listen, their efforts are crucial in helping grandparents and caregivers feel empowered and less alone.

Across the country, our dedicated Support Group Coordinators, supported by their local communities, have created memorable experiences for Grandparents Raising Grandchildren (GRG) caregiver families. In Motueka, whānau enjoyed a wonderful Waka Ama experience in Kaiteriteri, thanks to Waka Abel Tasman. Several of our Support Groups were fortunate to celebrate their success after receiving generous support from the Z Good in the Hood community initiative, while, Hamilton West made a presentation to the Family Court Judges, alongside CEO Brad Clark, advocating for the important roles of grandparents in both Hamilton and Bay of Plenty regions.

Rotorua's Support Group benefited from generous donations from Good Bitches Baking, Sulphur City Lions and Western Heights Pharmacy who provided pyjamas, toiletries and Christmas gifts. The Napier, Hastings and Whangarei groups also received valuable support from local organisations, while Foxton/Levin enjoyed backing from community events and Heartlands Community Centre.

In Wellington and Otaki, heartfelt thanks go to the Kapiti Knitters, Probus, Wellington and Mana Soroptimists for providing gift bags and morning tea, creating a sense of appreciation. Emergency kits for local grandparents were initiated with support from Kapiti Council, Rotary Club and Foster Hope.

In Napier and Hastings, the support groups were grateful for donations from Free Masons NZ, Heretaunga Arts Inc., and Z Good in the Hood. Similarly, the Whangarei was supported by Good Bitches Baking Whangarei, Volunteering New Zealand Northland and Zonta Club of Whangarei.

These highlights reflect the remarkable community support our groups receive, making a significant difference in the lives of our grandparents and their mokopuna.



"GRG support has assisted with my emotional, spiritual wellbeing by way of alleviating stress and offering wise counsel when facing unknown situations. A problem shared scenario has always rung true in this regard such a relief to be heard and the offer of well informed choices of information gave me the confidence to approach situations with confidence and clarity. I appreciated that so much."

– GRG member





Art as Healing:

Tamariki Find Their Voice Through Creativity at GRG's Art Afternoon



"I went regularly when we first took on our Grandchildren as I was struggling and needed emotional support. Pat was amazing and made me feel welcome and it was good to be with others going thru a similar experience."

– GRG Member



In April 2024, Grandparents Raising Grandchildren (GRG) in collaboration with the Creative Communities Scheme and Highbury Community House in Birkenhead, hosted a special Art Afternoon led by Renée Barker, a professionally registered clinical arts therapist. Renée, with her extensive background in working with tamariki (children) people in both therapeutic and educational settings, brought her expertise and passion for supporting youth mental health to this event. The session, held on Tuesday, April 23rd tamariki aged 8 to 12, offering a unique opportunity for them to explore art as a means of self-expression.

The feedback from the tamariki was overwhelmingly positive. One child shared, "It was fun." Another expressed how the session helped them feel relaxed, "I enjoyed being in here, Renée was cool". Renée's ability to connect with the children and guide them through this process was evident in the comfort and confidence they showed in their creations.

Renée's supportive approach created a warm, supportive environment for the children. With only eight spaces available, the intimate setting allowed each child to engage fully with the creative process, using art to identify and process their feelings in a safe and nurturing space. The tamariki were encouraged to express themselves freely and their artwork became a powerful reflection of their inner worlds.

While the tamariki immersed themselves in their art, a separate room was made available for caregivers to relax and enjoy a light refreshment. This allowed the children to engage independently in the session, ensuring a space where they could feel comfortable.

This Art Morning with Renée was a valuable experience for the tamariki, providing not only a creative outlet but also a therapeutic space where they could explore art in a different setting. We look forward to continuing such impactful programmes, with plans to hold similar sessions in the future.



2023/24 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 seven 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 membership fees. The Trust is 100% 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, Hoku Foundation, Zonta Clubs, Bay Trust and sponsorship. We are also very grateful to the One Percent Collective and the many individuals who donate through this platform.

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 2023/2024 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

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

"HOW WAS IT FUNDED?" AND "WHAT DID IT COST?"

FOR THE 12 MONTHS ENDED 30 JUNE 2024

	Note	Actual this year \$	Actual last year \$
REVENUE			
Donations, koha, bequests and other general fundraising activities	1	155,300	177,962
General grants	1	373,323	313,864
Government service delivery grants/contracts	1	198,034	223,028
Non-government service delivery grants/contracts	1	80,000	89,130
Interest, dividends and other investment revenue	1	18,272	11,383
Other revenue	1	-	500
Total Revenue		824,929	815,867
EXPENSES			
Expenses related to fundraising	2	16,290	17,423
Employee remuneration and other related expenses	2	527,670	547,479
Volunteer related expenses	2	80,031	57,816
Other expenses related to service delivery	2	305,983	258,924
Grants and donations made	2	2,793	813
Other expenses	2	3,423	5,627
TOTAL EXPENSES		936,190	888,082
(DEFICIT)/ SURPLUS FOR THE YEAR		(111,261)	(72,215)

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 2024

	Note	Actual this year \$	Actual last year \$
ASSETS			
Current Assets			
Cash and Short Term Deposits	3	329,085	426,926
Debtors and prepayments	3	24,020	21,412
Short term investments	3	211,000	211,000
Total Current Assets		564,105	659,338
Non-Current Assets			
Property, plant and equipment	4	12,657	6,768
Other non-current assets	3	(114)	-
Total Non-Current Assets		12,543	6,768
TOTAL ASSETS		576,648	666,106
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	31,296	32,832
Employee costs payable	3	41,307	67,337
Unused donations and grants with conditions	3 and 7	344,669	295,300
Total Current Liabilities		417,272	395,469
TOTAL LIABILITIES		417,272	395,469
TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)		159,376	270,637
ACCUMULATED FUNDS			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		45,733	156,994
TOTAL ACCUMULATED FUNDS		159,376	270,637

Signed for and on behalf of the Board of Trustees:

Trustee: Date: 5 February 2025

Trustee: Date: 5 February 2025

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 2024

	Note	Actual this year \$	Actual last year \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Donations, fundraising and other similar receipts		853,202	889,919
Receipts from providing goods or services		-	89,130
Interest, dividends and other investment receipts		18,488	7,874
Net GST		8,393	-
Cash was applied to:			
Payments to suppliers and employees		965,931	867,394
Donations or grants paid		2,793	813
Net Cash Flows from Operating Activities		(88,641)	118,716
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES			
Cash was received from:			
Term Deposit Redemption		-	139,566
Cash was applied to:			
Payments to acquire property, plant and equipment		9,200	1,170
Payments to purchase investments		-	80,000
Net Cash Flows from Investing and Financing Activities		(9,200)	57,796
Net Increase / (Decrease) in Cash		(97,841)	176,512
Opening Cash		426,926	250,414
Closing Cash		329,085	426,926
This is represented by:			
Bank Accounts and Cash	3	329,085	426,926

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 2024

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:

- 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 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 2024

NOTE 1: ANALYSIS OF REVENUE		This year	Last year
		\$	\$
REVENUE ITEM	ANALYSIS		
Donations, koha, bequests and other general fundraising activities	Good to Give (incl. Suncorp)	7,223	7,707
	Marilyn J.V. Hoggard	20,000	20,000
	Offshoot (NZ) Ltd	3,412	3,095
	One Percent Collective	15,610	7,466
	Phillip Very Charitable Trust	5,000	5,000
	Richard and Peggy Greenfield Foundation	5,000	10,000
	Rotary Club of Hamilton Central		7,000
	Rotary Club of Hamilton West		2,500
	Schnauer & Co		631
	Specsavers	1,483	1,546
	Perpetual Guardian (Givealittle)	543	2,883
	St John's Catholic Church – Orewa		2,000
	Sundry Donations	22,195	21,446
	Identikit Pictures Limited		2,000
	Rotary Club of Waikato Sunrise	1,600	-
	Taumarunui Counselling Services	-	20,000
	The Norman and Marion Allright Trust	-	20,000
	The Tindall Foundation		3,000
	Waikato Lyceum International		4,000
	Zonta Clubs	41,789	37,688
	J A Russell Ltd	2,500	
	"Somersaults for Charity: Bruce's 68th Birthday Challenge!"	5,445	-
	Abel Tasman Educational Trust	17,500	-
	Kapiti District Council	2,000	-
	Oceanside Kiwanis Club	2,000	-
	Lions Club of Motueka	2,000	-
		155,300	177,962
General Grants	Bay Trust	40,000	36,665
	Catalytic Foundation	4,000	27,330
	Top of the South	10,270	
	DV Bryant Trust Board	10,000	10,000
	Foundation North	96,667	118,750
	Community Waikato - Tindall Foundation	1,500	
	Geyser Community Foundation	26,000	3,000
	NZ Lotteries	90,719	74,369
	Rotorua Lakes Council	5,000	5,000
	Rotorua Trust	27,500	7,500
	Rata Foundation	15,000	
	SkyCity Hamilton Community Trust	26,667	11,250
	Trusts Waikato	20,000	20,000
		373,323	313,864
Government service delivery grants/contracts	Community Organisation Grants Scheme (COGS)	101,434	126,429
	Oranga Tamariki - Ministry for Children	96,600	96,599
		198,034	223,028
Non-government service delivery grants/contracts	MFS International Donation		10,390
	Potter Masonic Trust		22,500
	SkyCity Auckland Community Grant		50,000
	YMCA Simla Trust		6,240
	Hoku Foundation	80,000	-
		80,000	89,130
	Chartered Accountants Aus/NZ	-	500
			500
Interest, dividends and other investment revenue	Interest	18,272	11,383
	Total	18,272	11,383
TOTAL REVENUE		824,929	815,867

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2024

NOTE 2: ANALYSIS OF EXPENSES		This year \$	Last year \$
EXPENSE ITEM	ANALYSIS		
Expenses related to fundraising	Advertising and Promotion	4,165	7,453
	Fundraising Applications	12,125	9,970
TOTAL EXPENSES RELATED TO PUBLIC FUNDRAISING		16,290	17,423
Employee remuneration and other related expenses	Salaries and Wages	515,408	489,311
	KiwiSaver contributions	11,271	12,767
	ACC levies	991	907
	Staff & Board Cultural Competence Training	-	44,494
TOTAL EMPLOYEE RELATED COSTS		527,670	547,479
Volunteer related expenses	Support Groups - Direct	80,031	57,816
	Coordinator Training	300	-
TOTAL VOLUNTEER RELATED COSTS		80,031	57,816
Expenses related to commercial activities		-	-
Other expenses related to service delivery		305,983	258,924
TOTAL COSTS RELATED TO PROVIDING GOODS OR SERVICES		305,983	258,924
Grants and donations made	Gifts and Donations	2,793	813
TOTAL GRANTS AND DONATIONS MADE		2,793	813
Other expenses	Depreciation	3,423	5,627
	Total	3,423	5,627
TOTAL EXPENSES		936,190	888,082

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2024

NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES		This year \$	Last year \$
ASSET ITEM	ANALYSIS		
Cash & Short Term Deposits	Cheque account balance	158,748	363,253
	Savings account balance	124,755	26,554
	Support Group bank accounts	45,582	37,119
TOTAL ASSETS RELATED TO BANK ACCOUNTS AND CASH		329,085	426,926
Debtors and prepayments	Debtors & Prepayments	19,561	16,756
	Accrued Interest	4,422	4,638
	RWT on Support Group bank accounts	37	18
TOTAL ASSETS RELATED TO DEBTORS AND PREPAYMENTS		24,020	21,412
	Short term investments	211,000	211,000
TOTAL ASSETS FROM SHORT TERM INVESTMENTS		211,000	211,000
Other non-current assets	Intangible assets	(114)	-
TOTAL OTHER NON-CURRENT ASSETS		(114)	-
LIABILITY ITEM	ANALYSIS		
Creditors and accrued expenses	Trade and other payables	20,804	13,630
	GST payable	-	-
	Accrued expenses	10,492	19,202
TOTAL CREDITORS AND ACCRUED EXPENSES		31,296	32,832
Liability Item	Analysis	\$	\$
Employee costs payable	Holiday pay accrual	27,571	53,112
	PAYE and other payroll liabilities	13,736	14,225
TOTAL EMPLOYEE COST LIABILITIES		41,307	67,337
Liability Item	Analysis	\$	\$
Unused donations and grants with conditions	Income Received in Advance	344,669	295,300
TOTAL UNUSED DONATIONS AND GRANTS WITH CONDITIONS		344,669	295,300

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2024

NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

THIS YEAR		12 Months			30.06.2024	
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Adjust-ments	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	550	848	-	43	834	607
Website	107	6,600	-	-	53	6,654
Computers (including software)	6,111	1,752	-	69	2,536	5,396
TOTAL	6,768	9,200	-	112	3,423	12,657

LAST YEAR		15 Months			30.06.202	
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Adjust-ments	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
TOTAL	10,312	1,770	-	313	5,627	6,768

Significant Donated Assets Recorded - Source and Date of Valuation

There were no significant donated assets received and recorded during the 2024 year (2023: Nil).

Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2024 year (2023: 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 2024

NOTE 5 : ACCUMULATED FUNDS

THIS YEAR	Capital Contributed by Members	Accumulated Surpluses or Deficits	Total
Opening Balance	113,643	156,994	270,637
Surplus/(Deficit)		(111,261)	(111,261)
Distributions paid to owners or members	-	-	-
Transfer from Reserves	-	-	-
CLOSING BALANCE	113,643	45,733	159,376

LAST 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	-	-	-
Closing Balance	113,643	156,994	270,637

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2024



NOTE 6: COMMITMENTS AND CONTINGENCIES

COMMITMENT	EXPLANATION AND TIMING	At Balance Date	At Balance Date
		2024	2023
		\$	\$
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 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 2024 accordingly taking into account the exercising of the right of renewal by GRG on 1 July 2020, and 1 July 2022.	44,058	44,058

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 April and June 2024 (\$75,595 and \$10,000 respectively) and will be part utilised in the 2024/2025 financial year to fund operational, programme and support delivery costs.	85,595	60,491
Foundation North Grant	The Foundation North Grant was approved in May 2024 and paid in June 2024 and will be utilised over the 12 month period that it was approved for between 2023/2024 and 2024/2025 financial years as determined by the GRG Board	110,000	100,834
Bay Trust	TheBay Trust Grant was approved and paid in January 2024 and will be utilised over the 12 month period that it was approved for between 2023/2024 and 2024/2025 financial years as determined by the GRG Board.	40,000	23,335
MFS International	MFS International donated \$26,206 (UAD\$20,000) in February 2024 for use at the GRG Holiday Camp at Camp Adair for children in Grandparents care and with part of the previous years'donation (\$16,350) will be used at the 2024 camp in October 2024.	42,556	42,556
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 the two year period to February 2025 @\$80,000 annually. The second tranche of \$80,000 was received in March 2024 and is carried forward this year to meet the cost of the new Senior Community Outreach Advocate.	80,000	80,000
SkyCity Hamilton Community Trust	The SkyCity Hamilton Community Trust grant was approved and paid in November 2023 and will be utilised over the 12 month period that it was approved for between 2023/2024 and 2024/2025 financial years as determined by the GRG Board	40,000	13,333
Auckland Council	The Auckland Council Creative Communities Scheme Grant was paid in June 2024 for School holiday art therapy workshop at Highbury House for tamariki and rangatahi of grandparents raising grandchildren to be held in the 2024/2025 financial year.	1,720	1,720
Palmerston North City Council	Community-Led Initiatives Fund - Seasons for Growth grant was paid in June 2024 for the provision of training courses and resources for Palmerston North adults and children struggling with grief, change and loss. These are to be held in the 2024/2025 financial year		7,400
Rotorua Trust - MŌ TĀTAU KĀTOA	The Rotorua Trust Grant was paid in May 2024 and will be utilised over the 12 month period that it was approved for between 2023/2024 and 2024/2025 financial years as determined by the GRG Board.	20,000	15,000
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		nil	nil
TOTAL			344,669

NOTE 8: RELATED PARTY TRANSACTIONS

There were no related party transactions in the 2023/2024 financial year. (Last year - Pru Etcheverry (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.

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 theTrust will continue to operate for the foreseeable future.

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 consolidated statement of service performance for the period then ended;
- the consolidated statement of financial position as at 30 June 2024;
- 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 notes.

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 25 to 34 presents fairly, in all material respects:
 - the service performance for the period then ended; and
 - the financial position of the Trust as at 30 June 2024, 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 to 24 and 35 to 40, 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 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 reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board; and
- 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
Auckland

7 February 2025

Ngā mihi nui – thank you for your support

We are 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.



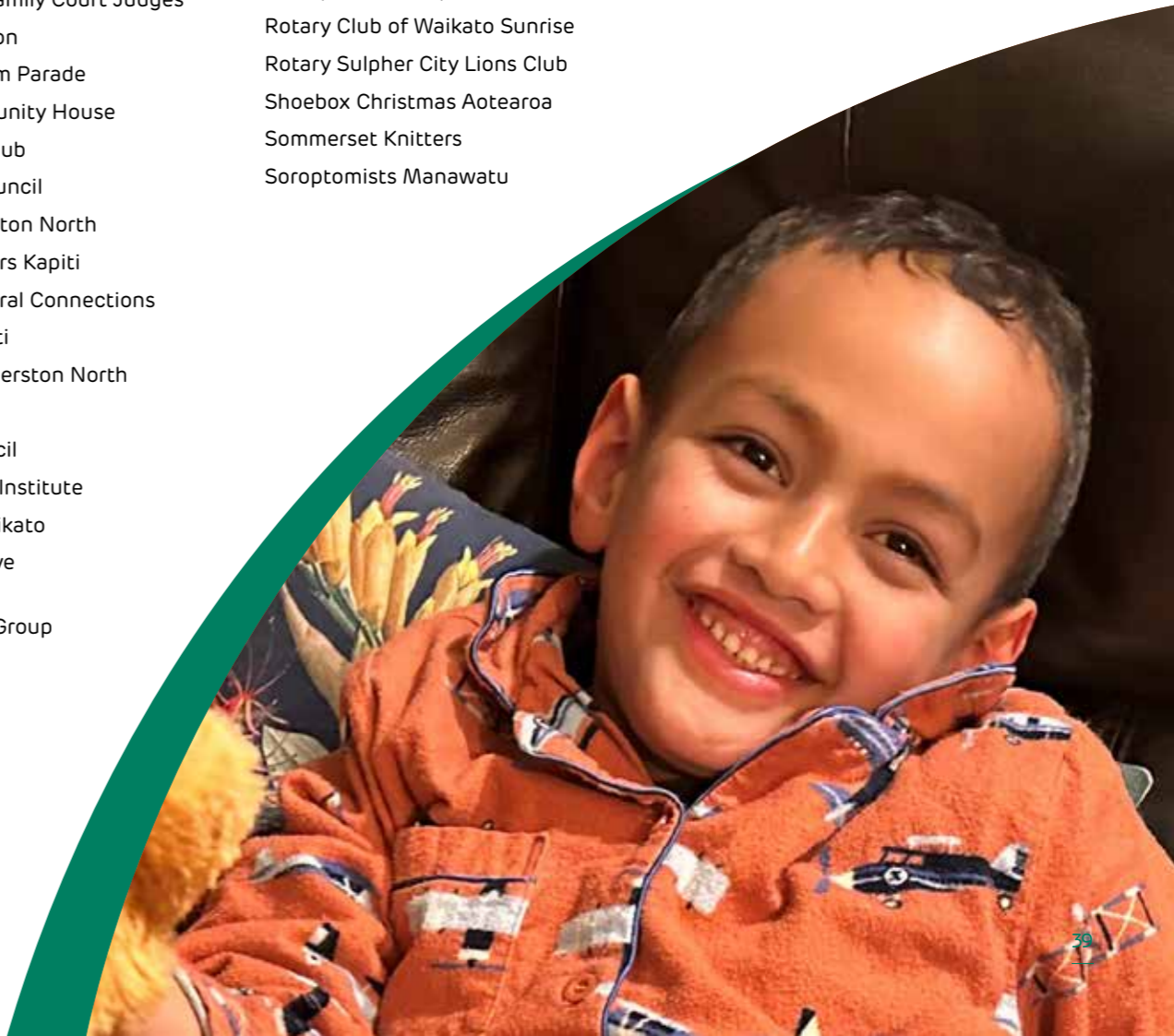
Grants and donations

Takuhe pūtea me ngā takoha

- | | | |
|---|---|--------------------------------------|
| Bay Trust | Identikit Pictures Limited | Rotorua Trust |
| Catalytic Foundation | Marilyn J.V. Hoggard | Schnauer & Co |
| Chartered Accountants Aus/NZ | MFS International | SkyCity Auckland Community Grant |
| Community Organisation Grants Scheme (COGS) | NZ Lotteries | SkyCity Hamilton Community Trust |
| Community Waikato - Tindall Foundation | Offshoot (NZ) Ltd | Specsavers |
| District 16 Zonta Clubs | One Percent Collective | Taumarunui Counselling Services |
| DV Bryant Trust Board | Oranga Tamariki - Ministry for Children | The Norman and Marion Allright Trust |
| Foundation North | Perpetual Guardian (Givealittle) | The Tindall Foundation |
| Geyser Community Foundation | Potter Masonic Trust | Top of The South |
| Good to Give (incl. Suncorp) | Rata Foundation | Trusts Waikato |
| Hoku Foundation | Richard and Peggy Greenfield | Waikato Lyceum International |
| | Rotorua Lakes Council | YMCA Simula Trust |

Community Donations, essentials and services in kind

- | | | |
|---|--|---|
| 60's Movement Up | Link Market Services | Soroptomists Wellington |
| Altrusa Hamilton | Linton Park Community Centre Rotorua | SPCA Palmerston North |
| Brave Hearts - Rotorua | Rotorua Sulphur City Lions Club | Special Childrens Christmas Parties |
| Bruce Hopkins | Lyceum Waikato | Foxton Spring Fling |
| Can Bead Napier | One Percent Collective | St Davids Church Hamilton |
| Can Bead Palmerston North | Otaki Printing | St John's Catholic Church Orewa |
| Canon New Zealand | Palmerston North City Council | St John's Church Rotorua |
| Caring for Families Aotearoa | Palmerston North Rotary | St Vinnies Palmerston North |
| Catalytic Foundation Shoe Box Christmas | Peggy Purl Manawatu | The Medieval Market Levin |
| CHARIS / MATL | Phillip Verry Charitable Trust | The Waterford Villiage |
| Coley Street Primary | Probus Club of Kapiti Coast | Waikato Kids in Need |
| Empowerment Trust | Red Cross Ashhurst | Warm up Winter |
| Foster Hope | Roby & Kevin Salisbury – Wooden Toys and Teddies | Western Heights Pharmacy |
| Free Masons Napier | Rotary Club of Hamilton Central | Z Energy Good in the Hood; Kennedy Road |
| Glow Show Co | Rotary Club of Hamilton West | Z Energy Good in the Hood; Newton |
| Good Bitches Baking | Rotary Club of Rotorua | Z Energy Good in the Hood; Papakura North |
| Hamilton Central Rotary | Rotary Club of Kapiti | |
| Hamilton/BOP Family Court Judges | Rotary Club of Waikato Sunrise | |
| Heartlands Foxton | Rotary Sulphur City Lions Club | |
| Hastings Blossom Parade | Shoebbox Christmas Aotearoa | |
| Highbury Community House | Sommerset Knitters | |
| Hillcrest Lions Club | Soroptomists Manawatu | |
| Horowhenua Council | | |
| Hospice Palmerston North | | |
| Incredible Knitters Kapiti | | |
| Innerwheel Central Connections | | |
| Innerwheel Kapiti | | |
| Innerwheel Palmerston North | | |
| J A Russell Ltd | | |
| Kapiti City Council | | |
| Karaka Womens Institute | | |
| Kids in Need Waikato | | |
| Kindess Collective | | |
| Knightsbridge Village Knitting Group | | |
| Koha Tree Shoe Box Christmas | | |





***"I have always known that when I need
GRG support group for any reason or
help they are there for us, as GRG and
the children in our care."***

– GRG member

Grandparents Raising Grandchildren Trust New Zealand
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Phone: +64 9 418 3753
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FB: www.facebook.com/grg.org.nz
Web address: www.GRG.org.nz

Charities registration: CC20205