



empowering and supporting grandparent and  
whanau caregivers in New Zealand









**ANNUAL REPORT 2016**

# Annual Report 2016

*pūrongo ā-tau 2016*



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# Entity Information

*mōhiohia hinonga*



Legal Name: Grandparents Raising Grandchildren Trust New Zealand

Other Name: GRG Trust NZ  
Entity Type and Legal Status: Registered Charitable Trust  
Public Benefit Entity – Not For Profit

Registration Number: CC20205

Contact details: **Physical Address:**

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Helpline: 0800 GRANDS (0800 472 637) or 09 480 6530

**Postal Address:**

PO Box 34892  
Birkenhead  
Auckland 0746



<https://www.facebook.com/grg.org.nz/>



*Te Tautoko i ngā Tūpuna, Mātua, me te Whānau,  
i roto i ngā mahi tiaki Mokopuna i ngā rā ō mua,  
ināianeī, me ngā rā kei te heke mai*

*Supporting Grandparents/Kin and Grandchildren/Whanau  
Our past, present and future*







# What we do...

*To tatou kaupapa atawhai*



## Vision & Purpose

Grandparents Raising Grandchildren Trust NZ's (GRG's) vision and purpose is to provide support services and a community where grandparents raising grandchildren and whanau caregivers are empowered to provide a safe, secure and nurturing home that protects and promotes the well-being and development of the children in their care.

## Our Values



Family is everything



Children are our taonga



Knowledge is strength

## Our Guiding Principles

### Family First

In circumstances where children cannot be raised by their parents, international research shows that children raised by whanau have better long term outcomes than children raised by non-family.

### Empowerment

We empower full-time grandparents/kin caregivers with an understanding that enables them to act in the best interests of their children.

### Sharing the load

Together we can achieve more, enriching each other's lives as we work together.

## Objectives



Provide support services that empower caregivers to achieve better life-long outcomes for the vulnerable and at-risk children in their care;



Heighten awareness of the caregivers' and children's need for support;



Facilitate support from other organisations in the community that can help caregivers;



Facilitate necessary changes in law and policy to ensure that caregivers receive appropriate support and are enabled to act in the best interests and welfare of the children in their care.

- Schools
- Kindys
- Galas





# From the Chair

## *na te tumuaki*



### **It has been a busy year evidenced**

by substantial growth and change for GRG with a 21% increase in the number of member families relying on our support services compared to 2015. In addition, three new key members of staff joined our Management and Field Officer Teams and 10 new local support and coffee groups have joined our community of 3346 grandparents and whanau care families throughout the country.

While the changes over the year have been challenging, it has brought with it renewed focus and opportunities to enhance the delivery of our support services to our growing network of grandparents and whanau caregivers raising grandchildren. Moving forward, while our focus is on striving to provide the best service we can to our member families, we have not lost sight of where we have come from and the grass-roots support in our communities throughout New Zealand, particularly via our local support group volunteers.

We now have a total of 39 support groups and 16 informal coffee groups providing invaluable local support to new and existing member families. We sincerely thank the Support Group Coordinators and volunteers for the valuable voluntary work they do for our members. They are at the core of our organisational vision and purpose to provide a community where grandparents raising grandchildren are empowered to provide a safe, secure and nurturing home for their kin and grandchildren. As reflected in one of our stories featured on pages 21 and 22, their support for their fellow caregivers working through difficult challenges shows this vision in action.

As an organisation we have continued to implement the Strategic Plan set in 2014 and we now have a dynamic and focused Management Team that works closely with the Board to carry the strategic vision into the grass roots operation of the organisation.

At a national level we continue to raise the profile of GRG with the media, and the Government. We continue to have an ongoing dialogue with Work and Income on member issues and strive to ensure our members are treated fairly and consistently in receiving their entitlements including providing input to the Ministry on the proposed policy changes to be included in the rewrite of the Social Security Act. We made submissions and appeared before the Expert Panel's committee reviewing Child Youth and Family. Our Founder Diane Vivian also has ongoing involvement as a member of the Extraordinary Care Fund panel.

Sadly, as highlighted in the media, too many children are suffering at the hands of parents who are not equipped to raise them in a safe and nurturing way. It is in these emotionally charged and challenging situations that our grandparents are frequently being asked to step up and give these children a safe home and the best opportunity to thrive. Many can't do this alone and the support provided by GRG is vital. We wish to thank those agencies and other funding organisations that support us financially to provide this service for our members, for with their support we can help support our families to provide a positive future for some of New Zealand's most vulnerable children.





As an organisation GRG provides its services free to member families and relies on donations and community funding grants. With no shortage of organisations seeking assistance from the funding providers we recognise we have to raise our profile and evidence the benefits we know that our family members receive.

With the new Charities Commission and XRB reporting rules coming into effect together with our funders' stronger focus on evidence-based reporting, we welcome these changes and the opportunity to share the stories and benefits our members derive from being a part of the GRG community.

However, with greater reporting comes an increase in compliance, administration and auditing costs and these have to be met from the limited funding available. The Management Team has worked tirelessly to ensure that GRG can meet its accountability reporting and financial obligations and as a result we have had solid funding results that have sustained us through this period of transition and on behalf of the Board I acknowledge and thank the Management Team for their hard work this year.

It is understandable that funders' priorities change over time and many limit the number of applications or funds available for distribution. This is an ongoing challenge for the Management Team and the Board and we are grateful for the ongoing excellent service, professionalism and support of our Secretariat, Business Professional Services Ltd who have helped us achieve our objectives this year as they have done since 2001.

I take this opportunity too, to acknowledge and thank my fellow Board members, Judith McKay, Des Brennan, David White, Sharon Richardson and our founder and Executive Trustee Diane Vivian who have all generously volunteered their time, insight and expertise to help guide us through this period of important change.

With positivity we look forward to the new financial year as we continue to grow as an organisation and meet the challenges and opportunities on the horizon with the significant changes that are taking place in the way Child Youth and Family and community organisations work better together to protect and support our vulnerable children and young people and their caregivers.

We thank those of you who have supported us in the past year and look forward to continuing existing relationships and fostering new relationships in the new year.

**Jo-Anne Thomas, Chair**







Bringing to  
Farmyard  
of Macdonald



# Executive Trustee's Report

*pūrongo o te kaitiaki whakahaere*



## Working at the coal face,

I firmly believe that giving back to our grass roots where we began and where our vision lies, we can do no greater work. As I reflect on the growth of this organisation; now around 6000 grandparent and whanau members (3346 families) and increasing 21% over the last year, we know our services are greatly needed.

Our crisis/help line alone handled 5,410 calls over this last year and our Field Officers and 0800 GRANDS helpline together handled an average of 647 calls a month.

The issues still remain the same as when we first began this journey, drug abuse, violence and neglect. Financial issues are still an ongoing problem, which causes further stress to our caregivers, which in turn filters down impacting on the children they raise.

Undertaking the primary caregiver role and opening their hearts and arms to often traumatised whanau children can be an isolating and a 'not knowing where to turn' situation. To know that they can pick up the phone and know that the person answering understands their issues and can then refer them on to a Field Officer where appropriate, offer advice or just be a listening ear; can be the catalyst that changes a difficult situation. It gives hope and solace. They know they are not alone. Many others walk this path alongside them.

The upwards trend in demand for our services has also required structural changes and additions to

our organisation and team. In April 2015 we employed former trustee (2001-2015) Kate Bundle as Business Development & Communications Manager responsible for all our funding, accountability reporting and communications; and Lisa Braid as Operations & Services Delivery Manager in December 2015.

They joined Kelly Vivian (Office Manager) and me on the management team.

Sheree McKenzie joined the Field Officers team in February 2016 specialising in Family Violence alongside Tricia Corin (advocate providing specialist advice on Income Support issues), Margaret Aspinall (providing Outreach services in Auckland) and our Support Groups' Coordinator, Diana East who also designs and runs our SALT (Sharing and Learning Together) caregiver training sessions. Together with our wonderful volunteer Local Support Coordinators throughout the country I am delighted that we now have an excellent, skilled and passionate team providing the much needed support and advice that is making a real difference in the lives of our new and existing caregiver members.

In this past year we have also upgraded and re-launched our website, providing a wealth of current information and practical advice for caregivers.

Our very active Facebook page continues to grow with 2103 members, also providing up-to-date information, news and discussion.





We are currently undertaking our 2016 Caregiver Survey and research project led by Dr Liz Gordon and the Pukeko Research team which commenced in March 2016. Funded by a Lotteries Community Sector Research Fund grant, preliminary findings are anticipated to be released at our **Hear Our Voices 4<sup>th</sup> Biennial National Caregiver and Member Summit** in September with the final report due in November 2016. This is a major study of grandparent and whanau caregivers in New Zealand which will provide significant and important information for all organisations and professionals as to the real issues these caregivers face raising vulnerable children and young people. It will also provide an insight at a time that is critical for the government and policy and law makers as Child Youth and Family and our child welfare and protection services undergoes significant change to meet the urgent challenge to properly address the needs of vulnerable children and young people being raised by extended family/whanau in future.



It is expected that 10% of the grandparent caregiver population in New Zealand will be surveyed and to date the number completed responses from our members has been huge. They want their voices heard! The 'School Year Start Up Fund' and the 'Extraordinary Care Fund' available for recipients of the Unsupported

Child or Orphan's Benefit has also added to our workload with members needing assistance to complete these applications. Many caregivers do not have a computer and this continues to be an issue causing disadvantage to many families.

Our monthly newsletter continues to be a critical feature of our outreach services to caregivers throughout the country. As so poignantly and eloquently put by one of our members below, it is a firm favourite for so many as they savour a quiet moment in their challenging lives and have a cup of tea and a good read about matters that impact upon them and the moko/kin they raise. It connects them and reminds them they are not alone. Similarly, as photographs in this report show, the annual GRG Auckland Caregivers January Picnic in Birkenhead provides a fun day out for many of our families across Auckland who draw strength from each other as they walk this often difficult but important and rewarding path together. And last, but definitely by no means least, our huge thank you to all our funders, donors and supporters. We simply couldn't do what we do, without you. Thank you and warmest regards,

**Diane Vivian, Executive Trustee and Founder**

*"We are typical of every grandparent member of GRG, desperately seeking sanity in an insane world. Out of our depth in facing the demands of the outside world that included places we never knew of, Courts, trials, WINZ, ACC, Police procedures, IRD, investigations into our personal lives, wrong advice from unqualified people, and on top of that, no one to show us what needed doing next. Like so many others, we joined GRG in desperation. What we got was a kindly voice and a newsletter every month. My God! How anxiously we waited for that newsletter. It told us we were not alone and not going off the rails. It told us of others like ourselves and the similarity of the hurdles we were having to jump. It was the one envelope that didn't contain a bill, an affidavit, a court order or a final demand. It was something we could hold, read, and sympathise with. We could sit with a cup of tea in a quiet moment and savour its pages. There was no other good news in our lives."*

**GRG Member**





# Our Team

## Board Profiles

*to tatou poari o  
kaitiaki*



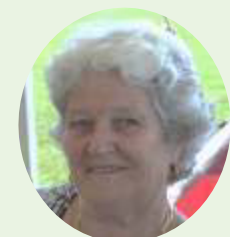
### **Jo-Anne Thomas | Chair and Trustee**

Jo-Anne is a family law specialist associate at Schnauer & Co with over seven years experience in family law litigation, relationship property and elder law. She holds a Bachelor of Laws from the University of Auckland and a Diploma in Occupational Therapy. In addition to her work as a Board member for the trust she is a Volunteer legal adviser to the North Shore Women's Centre.



### **Diane Vivian | Founder and Executive Trustee**

Diane Vivian founded GRG in 1999 after receiving a life-changing knock on the door in 1997 and was presented with two traumatised grandchildren needing a home; the children of her fostered daughter. After experiencing little help or support for the unique challenges of being a grandparent caregiver she advertised in the local paper to sound out others in her position and the magnitude of the response gave birth to GRG and eventually the establishment of the Trust in 2001. Diane has steered the organisation with drive, determination and a deep compassion and understanding of the needs of grandparent caregiver and their grandchildren, educating thousands along the way and helping to bring about many positive changes in law and policy for the benefit of grandparent and whanau caregivers.



### **Sharon Richardson | Trustee**

Sharon has been a long time member of GRG and is now contributing her skills and experience as a grandparent caregiver to the Board. Sharon's experience includes fostering children for 30 years, running a day care for 40 years and she is also a respite caregiver for Child Youth and Family caregivers. Sharon loves volunteer work and also visits local rest homes for Age Concern and the Salvation Army.



### **Des Brennan | Trustee**

Des has enjoyed a wide-ranging business career in leadership and strategic roles with several prominent New Zealand organisations. These include New Zealand Trade and Enterprise, Yachting New Zealand, Montana Wines, Fletcher Wood Panels, Television New Zealand, and Anchor Foods. He has served on the boards of the New Zealand Recreational Association, Netball New Zealand, The New Zealand Way, South Pacific Pictures, as well as the governing bodies of several trade and commercial organisations. Currently he is a director of Snow Sports New Zealand, a Council Member of the Waikato Institute of Technology, and Chief Executive of the Facilities Management Association New Zealand. He has a BSc in Chemistry, and an MBA (with distinction) from Massey University. He is a Chartered Member of the Institute of Directors and a Fellow of the New Zealand Institute of Management.



### **Judith McKay | Trustee**

Judith McKay recently retired from her position as the General Manager Finance and Estates for AUT University where she had responsibility for the Finance and Property portfolios. Prior to joining AUT, Judith was Finance and Administration Manager for the Union Shipping Group of companies, company accountant for a number of manufacturing companies, and an auditor at Price Waterhouse and a Cobol programmer. Judith is a Chartered Accountant and is a member of the Institute of Directors.



### **David White | Trustee**

David and his wife Pam became grandparent caregivers in 2009 following the tragic death of their daughter through domestic violence. What followed has been a journey like many other grandparent caregivers. Since joining GRG and appreciating that support he has since worked tirelessly helping others, particularly campaigning against domestic violence included speaking to many groups and organisations, from primary school children on showing respect to each other, to prison inmates on a better way to live. David also spends a lot of time helping others through the Court system. He has taken his experience to Parliament and made submissions to Select Committee Hearings on many aspects that have affected them and where improvements can be made.



# Our Team

## Management & Service Delivery

*to tatou rōpū whakahaere me ngā ratonga*



### **Diane Vivian** | Founder & Executive Trustee

Diane leads the management team for Grandparents Raising Grandchildren Trust NZ (GRG) and is also responsible for providing the day-to-day support to new and existing members on our 0800 GRANDS helpline, writing the monthly newsletter and much more.

Phone: +64 9 480 6530

### **Kate Bundle** | Communications & Business Development Manager

Kate is responsible for GRG's communications, media liaison, and business development strategies and fundraising. She is also responsible for leading the development and production of GRG's biennial national member summits.

Phone: +64 27 2446763

### **Lisa Braid** | Operations & Services Delivery Manager

Lisa is responsible for the delivery of GRG's support services and operations which includes the supervision, coaching and training of its Field Officers.

Phone: +64 27 398 0388

### **Kelly Vivian** | Office & HR Manager

Kelly is in charge of the GRG office in Birkenhead and is responsible for all the administration, HR and Health & Safety functions as well as coordinating events for GRG.

Phone: +64 9 418 375

### **Diana East** | Field Officer

Diana's focus is on community capacity building and her primary goal is to help strengthen our current support groups by mentoring our volunteer Coordinators to ensure groups effectively meet the different needs of members. She assists with the development of new groups including recruitment and training of new Coordinators, providing support, information and advice on a range of issues and facilitates our SALT (Sharing and Learning Together) Workshops together with Jill Worrall MNZM.

### **Tricia Corin** | Field Officer & Advocate

Tricia works as a Benefits Advocate for our members and has extensive knowledge and experience of Work & Income, ACC, IRD and Disabilities Allowance matters and particularly the Unsupported Child Benefit. Her experience includes representing members and Benefit Review, Review of Decision hearings and Appeals at the Social Security Status Appeals Authority.

### **Sheree McKenzie** | Field Officer (Family Violence and Mental Health)

Sheree provides support, advice and referrals for grandparent/whanau caregivers throughout New Zealand, particularly in areas involving traumatized children, the Family Court process, safe-guarding yourself and accessing support for behaviour issues dealing with family violence, mental illness and child abuse.

### **Margaret Aspinall** | Field Officer (Auckland Outreach)

Margaret provides Outreach support services throughout the Auckland region in which she assists many grandparent and whanau caregiver families with a variety of issues and challenges they can face. These can include providing support and assistance at meetings such as with Strengthening Families meetings, Child Youth and Family and Family Group Conferences, Work and Income meetings, and mediation support in the Family Court as well as home visits where necessary.



# Our Team

## Volunteers

*to tatou tūao*



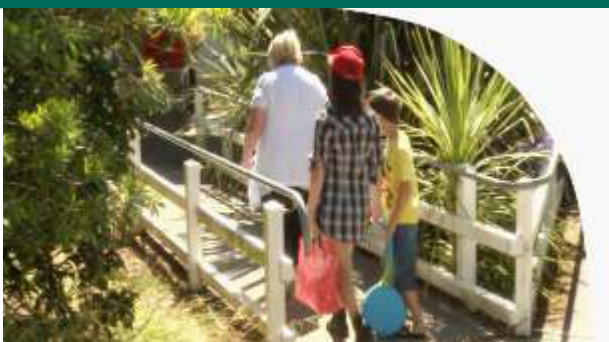
<b>Kaitia</b>	Martha Taonui-Andrews	027 266 2653	marthataounians@xtra.co.nz
<b>Kerikeri</b>	Martha Taonui-Andrews	027 2662653	marthataounis@xtra.co.nz
<b>Kaikohe</b>	Moengaroa Floyed	09 401 3057	floyedz@xtra.co.nz
<b>Dargaville</b>	Sandy Zimmer	09 439 4420	kaipara.sages@vodafone.co.nz
<b>Whangarei</b>	Janet Puriri	09 435 0044	
<b>Ruakaka</b>	Tauser Kingi	09 432 8611	tauser.kingi@vodafone.co.nz
<b>Kaiwaka</b>	Dianah Roberts	022 381 9539	mydogmollymycowmoomoo@gmail.com
<b>North Shore</b>	Diane Vivian (temp)	09 480 6530	office@grg.org.nz
<b>East/Tamaki</b>	Tess Gould-Thorpe	09 535 6903	pan@xnet.co.nz
<b>West/Waitakere</b>	Debbie Hall	09 818 7828	debron@xtra.co.nz
<b>South Auckland</b>	Virginia Peebles	09 277 7514	
<b>Papakura/Pukekohe</b>	Sharon Warne	027 419 4777	warneysvision@hotmail.com
<b>Huntly</b>	Supported via Hamilton		
<b>Hamilton</b>	Pat Davis	07 855 0530	hamilton111.grg@gmail.com
<b>Te Awamutu</b>	Currently vacant		
<b>Taupo</b>	Viv Needham	07 378 1811	viv.maree@gmail.com
<b>Te Kuiti</b>	Kay Higgins	027 430 2939	palmdrive@xtra.co.nz
<b>Tauranga</b>	Karen Ormsby	07 579 3571	jewelzs@hotmail.com
<b>Papamoa/ Mt Maunganui</b>	Rawinia Mcredie	07 562 2850	jnmacredie@kinect.co.nz
<b>Whakatane</b>	Shirley Faulkner	07 308 8524	shirleyfaulkner@xtra.co.nz
<b>Rotorua</b>	Anne Donnell	020 402 22910	rotoruagrg@gmail.com
<b>Tokoroa</b>	Currently vacant		
<b>Gisborne</b>	Currently vacant		
<b>Napier</b>	Maria Noanoa	06 870 3742	puatai@xtra.co.nz
<b>Taumarunui</b>	Aroha Rudkin	027 873 0061	aroharudkin@xtra.co.nz
<b>Dannevirke</b>	Malcolm Johnson	06 374 0407	
<b>Palmerston North</b>	Currently vacant		
<b>Whanganui</b>	Jenny Morton	06 344 3656 / 027 443 7780	jaydeez@clear.net.nz
<b>Wairarapa</b>	Tere Lenihan	06 379 5407	terel@swscc.org.nz
<b>Levin</b>	Ann Waddell	06 362 7269	ann.hen@xtra.co.nz
<b>Porirua</b>	Lise Maru	0211 219453	lise.maru@clear.net.nz
<b>Upper Hutt</b>	Margaret Pearson	04 976 9475	maggiemagpie@paradise.net.nz
<b>Wellington City</b>	Cecilee Donovan	04 477 0632	cecileed@gmail.com
<b>Nelson</b>	Paula Eggers	03 544 5714 / 021 062 6583	paulaegggers2000@yahoo.com.au
<b>Canterbury</b>	Veronica Brunt	03 942 5935	r.v.brunt@paradise.net.nz
<b>Otago Coastal/Dunedin</b>	Aad & Leonie	03 465 1764	omaandopa@xtra.co.nz
<b>Southland/ Invercargill</b>	Lynette Nielsen	03 216 0411	invercargillgrg@gmail.com

### Informal Coffee Groups

Ashburton	Lorraine	03 908 1599/022 378 7768	Tauranga	Ruby	07 218 8850
Howick/Manukau	Lorraine	09 271 2900	Te Awamutu	Rangi	07 871 4971
Kapiti	Margaret	04 293 4728	Cambridge	Bev	07 827 8307
Kawerau	Hinewaka	07 323 7888	Raetihi	Angel	06 385 3404
Marton/Huntermville	Sharon	06 322 9795	Wairarapa	Sheryl	06 304 9957
Matakana/Warkworth	Anita	021 205 3973	Gisborne	Petra	027 693 8124
Mangere	Rosa	09 257 2518	Omaha	Anita	09 423 0336
Manurewa	Kerry	0274 666 3254	Wainuiomata	Maria	04 564 3008

# The Grandparent Whanau Caregiver Experience in NZ

*wheako o te kaitiaki ō kaumātua i roto i Aotearoa*



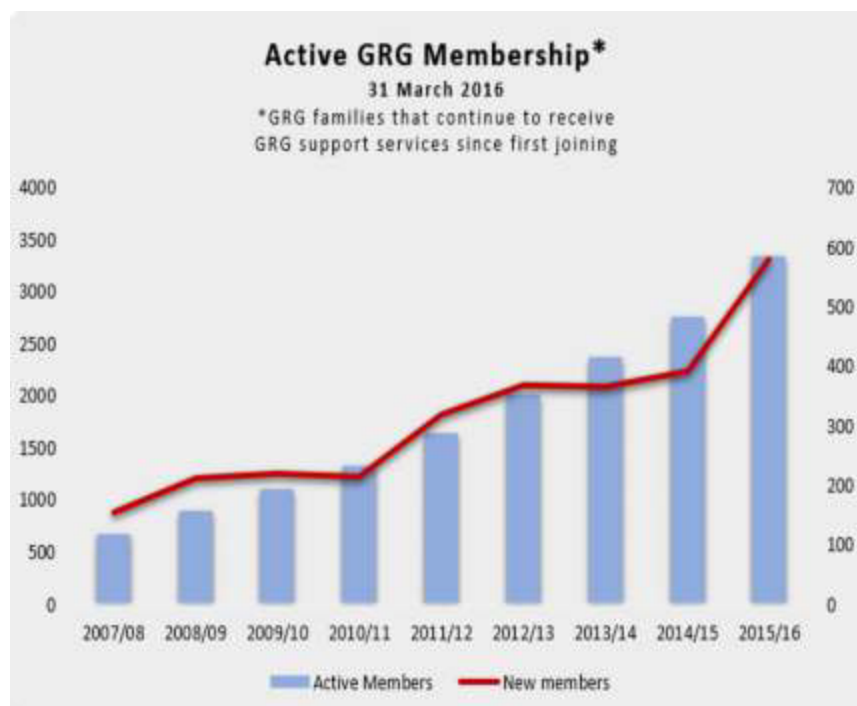
## Why we exist and do what we do...

GRG was first established as a support group in Birkenhead, on Auckland's North Shore in 1998 and was registered as a charitable trust in 2001 to provide support to the growing number of grandparents raising their grandchildren following a family breakdown.

The number of **grandparents in a parental role** in New Zealand has doubled in the last ten years and according to the 2013 New Zealand Census, 9543 grandparents are parenting their grandchildren full-time. This trend for increasing numbers of full-time grandparent caregivers can be seen globally in many Western countries, including the United States, Canada, Australia and Britain. The United States Census similarly reports the numbers have doubled over the last ten years to more than 2.7 million full-time grandparent caregivers, making up nearly 1% of the entire U.S. Population.

For around 95% of the grandparent and whanau care families we work with, they are raising vulnerable and 'at-risk' children whose parents are unable to care for them mostly due to substance abuse (in particular methamphetamine), mental illness, violence and neglect. For many of these children they have experienced significant trauma and abuse in their young lives. It is not straightforward parenting these children and these families need help, support, guidance and caregiver training focused on raising children with attachment issues, anxiety and troubling behaviour which stems from the past abuse.

In our experience (and as reflected in the international research on whanau care compared with foster care) these children have better longer term outcomes and stability in their lives if their caregivers are properly supported financially and with services to empower them in their roles.

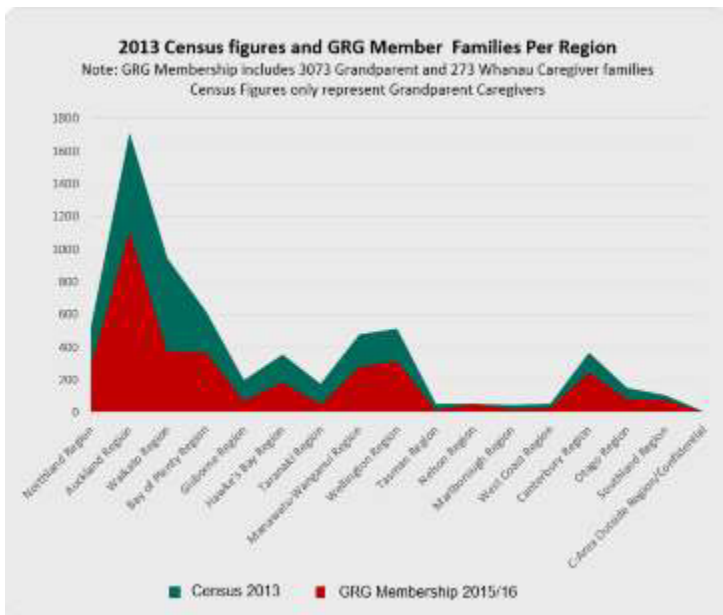


Providing this support is GRG's kaupapa and purpose.

In the 2015 year the numbers of grandparent and whanau caregivers seeking support and relying on GRG's services grew dramatically by 48% with 580 new member families compared to the previous year's intake.

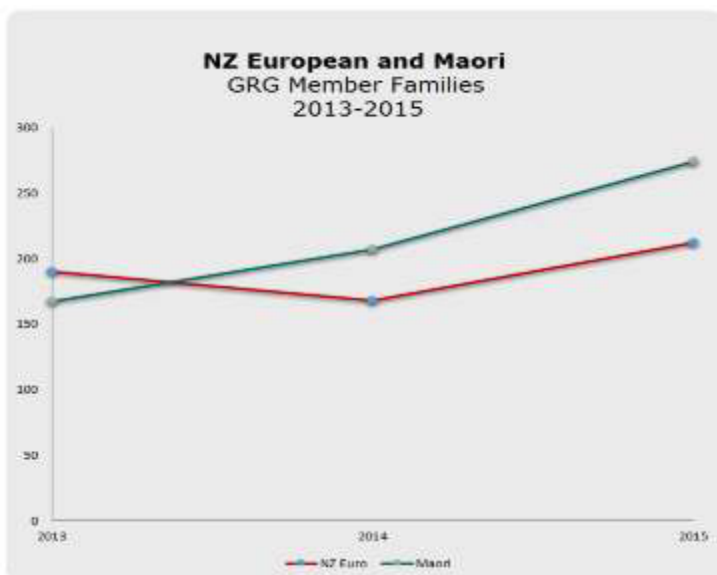
As a proportion of the total active membership, the number of new families relying on our services overall has increased by 21% to a total of 3346 families, representing around 6000 individual caregivers to 31 March 2016.





In addition to the sustained growth in new GRG members generally, there has been significant growth in the number of Maori families accessing our support services.

Since 2013 the numbers of new Maori member families joining GRG surpassed the number of NZ European families. In Auckland and the Waikato the ethnic demographic is virtually equal and in the Bay of Plenty, Gisborne and Manawatu–Wanganui regions Maori families are slightly higher on 52%



### Referrals to GRG

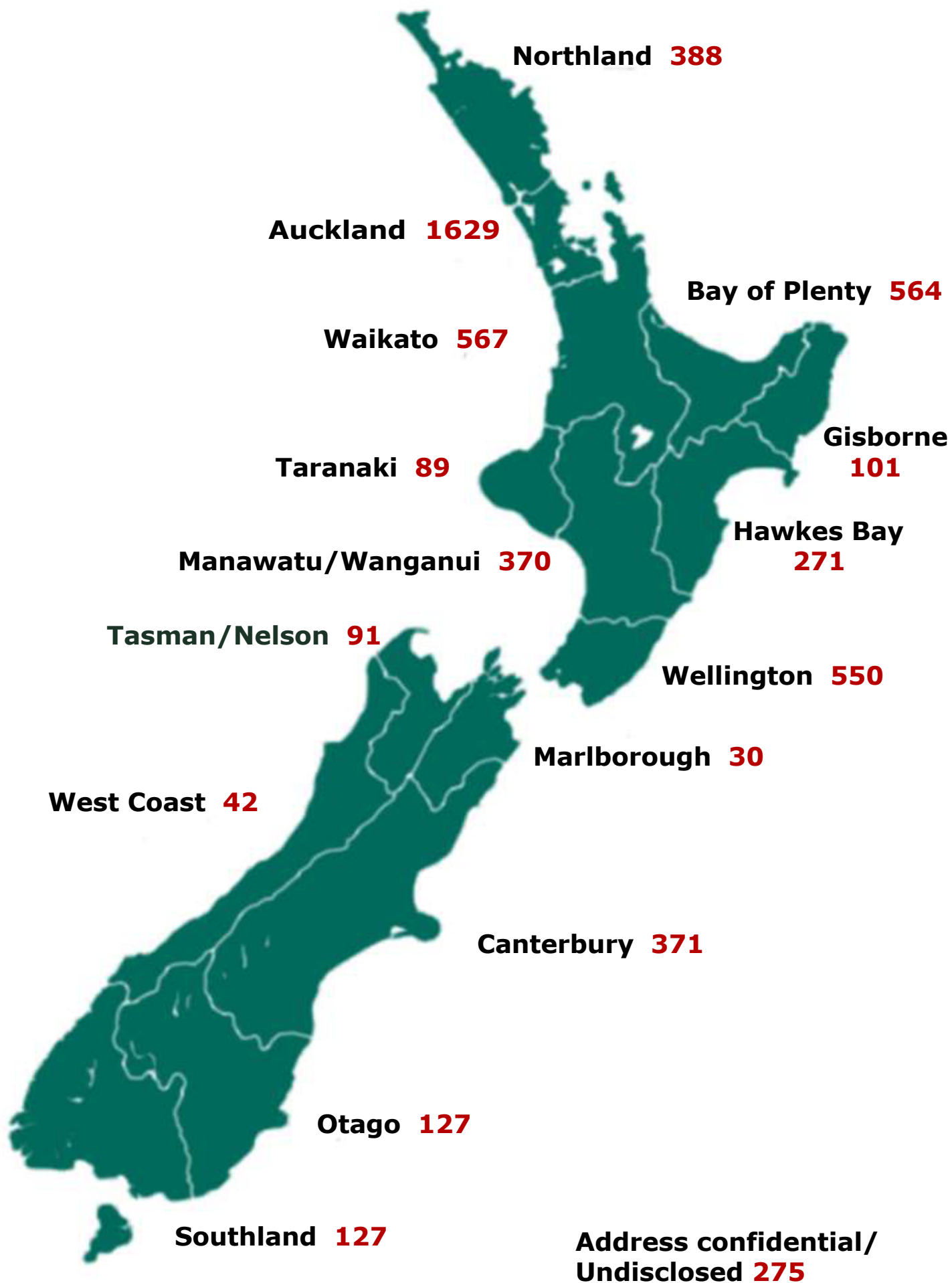
Referrals to GRG for caregiver support in the past year have come from a variety of sources with 15% of cases coming directly from Child Youth and Family (CYF) social workers and Differential Response Coordinators. This was a 73% increase on the previous year's referrals, reflecting the work of our Founder and Executive Trustee, Diane Vivian and GRG Field Officers who have raised awareness, educated and established working relationships with CYF staff enabling them to better understand the grandparent/whanau caregiver issues and GRG's work.



By far the greatest source of referral remains the word of mouth of friends and relatives. We have also maintained a greater profile and awareness through various media stories throughout the year featuring both

individual caregiver stories and generally the challenges caregivers face accessing adequate income support from Work and Income and professionals and specialists to help them parent and cope with the vulnerable and traumatised children who would otherwise be in Foster care.

# GRG Trust NZ Members per Region at 31 March 2016





# Statement of Service Performance

*i mea ai matou , me ta tutuki matou*

**What we did  
and what we  
achieved  
2015-2016**

GRG's experience is that grandparent and whanau caregivers who are properly supported are more effective as caregivers resulting in better longer term outcomes for the vulnerable and at risk children and young people they raise. The needs of many of our families are complex however, and in the past year, GRG has worked with a range of non-governmental and government agencies to help address their particular needs including:

- Inadequate housing
- Lack of clothing/basic needs for the children
- Little or no financial support for the children
- Children affected by anxiety/attachment disorders, Autism Spectrum disorders and troubling behaviour
- Coping with the impact of parents' ongoing violence, substance abuse, mental illness and costly Family Court disputes

## Some of our stories in 2015

*tatou kōrero i roto i te 2015*



Janice\* contacted us via our 0800 GRANDS helpline. She had become the **primary caregiver for her three grandchildren five years earlier** and had been struggling to support grandchildren let alone herself on her pension. She had **applied for the Unsupported Child Benefit eight times** and each time had been turned down by Work & Income frontline staff. Financially she and the **children were really suffering**. She was referred to our Field Officer specialising in advice on income support issues. She considered the circumstances in which she had become the caregiver and argued successfully on her behalf that **her case did involve a “family breakdown”** and her case did fit the eligibility criteria required in section 29 of the Social Security Act 1964. **Janice was granted the Unsupported Child Benefit and several years of arrears in UCB payments that ought to have been paid to her at the time.**

**In 2015/16 across the 0800 GRANDS helpline and Field Officer services an average of 98 new and 425 existing members were provided with advocacy, advice and support each Month and 228 agency contacts were made for member clients to assist with their needs.**

\*To protect the identities of GRG clients and their families, fictitious names have been used





# Our stories in 2015

*tatou kōrero i roto i te 2015*



## \*Moana's Story

After reading our newsletter Moana\* realised she needed help to address two issues. 1) She was in desperate need of clothing for the ever growing two kin children she was raising. A referral was sent to our Auckland Outreach Field Officer who delivered boxes of clothing to her home and offered her much needed moral support. 2) She also needed support attending a meeting with Strengthening Families. Our Field Officer attended with her and a positive outcome was reached.



## \*Rowena's Story

Rowena\* really needed to vent and telephoned our 0800 GRANDS helpline where she was given practical advice. Her tears quickly turned to knowledge and understanding. During the conversation it transpired that the father of the children had just been released from prison and despite a restraining order, he was attempting to make contact with the children. She was referred to our Family Violence Field Officer who provided support and assistance to get extra safeguards and strategies put in place.

## \*Nannie & Koro's Story

**In April 2015, Nannie and Koro**, with four of their children (aged 11 to 21 years) still at home; agreed to care for their four mokopuna aged 2 to 9 years when their older daughter wasn't coping. What they thought was just a temporary situation changed when two weeks later they learned via friends on Facebook that their daughter and her partner had gone to Australia. Nannie did all the right things to ensure the children's well-being and security: liaising with School and the Medical centre as the children were behind in immunisations, milestone achievements, education levels, there were health issues, and the 2 year old did not have a birth certificate. **Work & Income declined financial support as Koro works.** (Continued next page)

# GRG working together with Nannie & Koro for their moko

July 2015, in the middle of winter and in desperation, Nannie phoned the GRG 0800 number on a Friday afternoon for help after hearing that GRG had a good support group in their area. A referral was made to the local GRG Support Coordinator and Field Officer specialising in income support issues. Although the GRG Support Coordinator's phone calls to Nannie that afternoon went unanswered, the following day she established text contact and learned that Nannie had not heard the phone amid the stress caring for the eight children, she had no credit for calls, no money and not enough food for the weekend. This family of 10 were living in a small rented four bedroom house with open plan living and one toilet, with Nannie and Koro sleeping in the lounge. The GRG Support Coordinator and a Support Group member visited them on Sunday morning with a food parcel and later that day also provided warm clothing for the children and the next day assisted them to get help from the Salvation Army.

Within two hours they received help with a food parcel, budget advice and contact with GRG's Field Officer to apply for a W&I Review of Decision regarding their application for the Unsupported Child allowance. An appointment was also arranged with Community Law to discuss their legal situation, although at that point they believed the children's parents would return to care for their children and they couldn't afford the legal costs.



It took time before the family felt comfortable attending GRG's Support Group's get togethers, but the Support Coordinator continued to support the family putting in place a buddy system for the children to help them get settled and more secure. The children's health issues improved and they began performing better at school. But in September 2015 they received a termination notice on their home rented via a private agreement with no bond. With no bond, and homeless for a month staying in a two-bedroom flat with an elderly relative, GRG's Support Coordinator supported them to apply to W&I for a bond but as Koro earned \$10 a week too much and no allowance was made for the number of people he was supporting, this was declined. Eventually their bank loaned them the bond money and they found another home. W&I also declined their review regarding their application for the Unsupported Child allowance.

To earn more to support the family and pay the bank loan Koro switched to night shifts adding further stress. However as the grandchildren became more settled and secure, they began to disclose what they had been through. Some of their behaviours were challenging.

In December 2015, Nannie and Koro attended the GRG Christmas lunch and met other GRG members for first time. This was huge, especially for Koro.

They realised they didn't feel alone anymore. They felt heartened and encouraged.

They accepted a referral for Christmas day lunch put on by combined churches. Salvation Army provide GRG families with Xmas food parcels and age appropriate toys for grandchildren. These are the only presents the children got for Xmas and there was still no contact from the parents in Australia. In March 2016 the realisation that the parents weren't coming back to care for the children Nannie and Koro applied for guardianship and care orders to ensure the children's future care and needs could be met with more certainty.

With support from GRG's Field Officer the family's goals were identified and a referral made to the Strengthening Families service. Several support agencies came on board including Big Brother Big Sister and Citizens Advice Bureau. Each agency agreed to work with Nannie within their area of support. Within a month, Nannie and Koro had legal aid granted, they had parenting orders (guardianship and day to day care), they were granted the Unsupported Child allowance, had Social Workers in Schools involved, the grandchildren were in a counselling programme, the grandchildren were choosing extracurricular activities and an application was being made to the Extraordinary Care Fund. Nan, Koro and Aunty were all looking visibly less stressed.

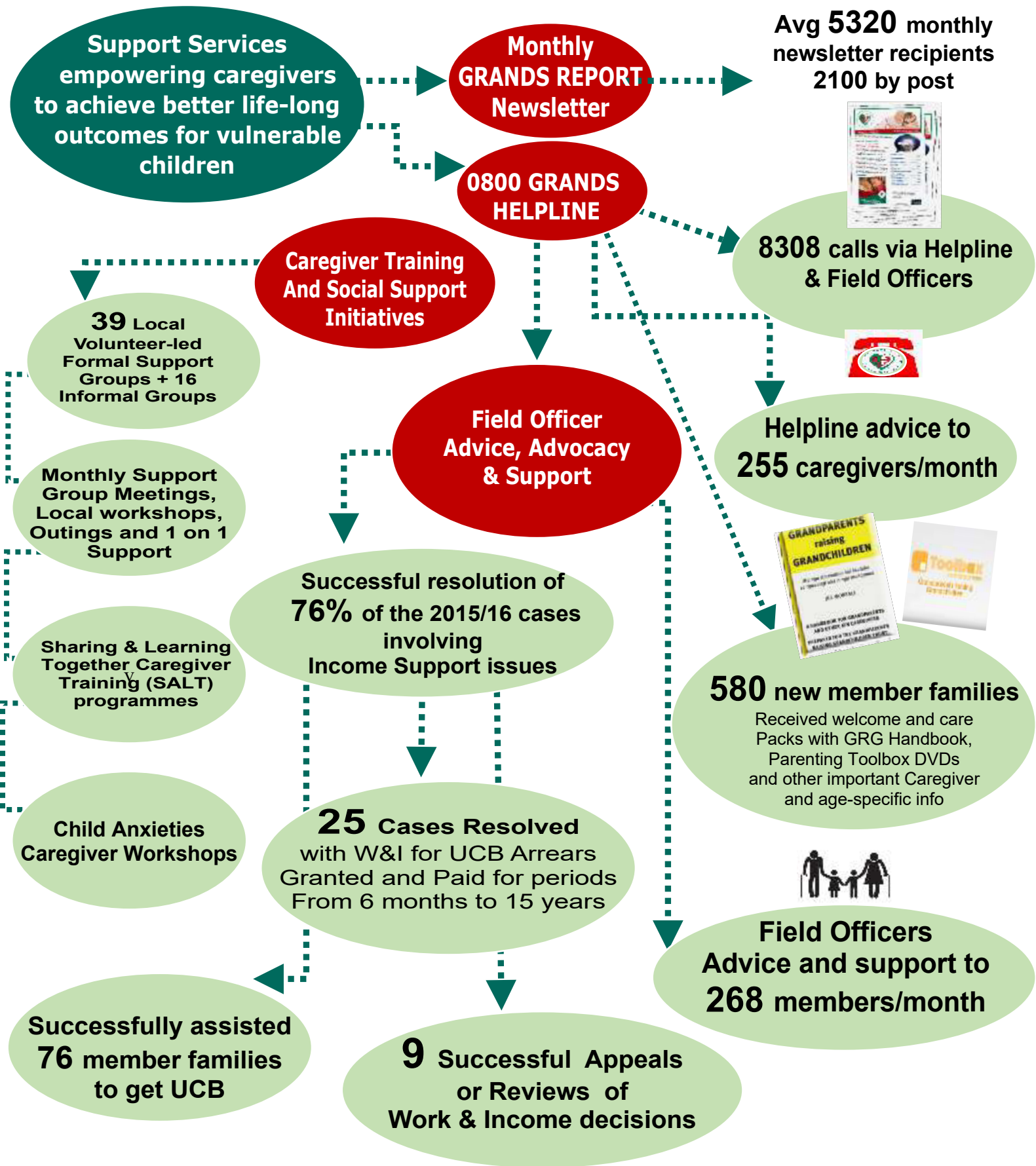
With their income increased, they can now afford to look for a more suitable house. Two more goals are a van big enough for the entire family, and a weekend away for Nannie and Koro for some much needed respite!

**GRG Field Officer's report:** "This was one of the most intense, multi-faceted support our local GRG support group has provided. This was a very proud hard working Maori family who had never called on anyone to help them before and Nannie and Koro really struggled financially and psychologically with their situation. Their love for their family never wavered but they were severely tested in all other areas. This case shows the many obstacles to getting the help needed. If financial support (from W&I, even if on a temporary basis) had been there in the first instance, they would have been more empowered to make some of the hard decisions around seeking permanent care a lot sooner. This would have saved all 10 members of this family a lot of stress and deprivation. Their road ahead is still an extremely challenging one but now, one year later, they are in a much stronger position to meet those challenges and to focus on what they wanted to do from the outset – to enable the grandchildren to thrive."

# Key Outputs and Outcomes

To tatou mahi | Nga hua

**What we did  
and what we  
achieved  
2015-2016**





# Key Outputs and Outcomes

[...continued]

To tatou mahi | Nga hua

What we did  
and what we  
achieved  
2015-2016

Facilitate Support  
from Community  
Organisations to  
help Caregivers

Liaison with  
Government and NGO  
Social service  
agencies

**228** Agency  
Contacts on behalf  
of Caregivers to  
Assist with  
Needs

Heighten Awareness  
of Grandparent Whanau  
Carer Experience  
and Need

GRG Awareness  
Week 2015

**48%** increase  
In GRG member families  
Compared to  
2014/15

Facilitate Change  
in Law and Policy  
Ensuring Support for  
Caregivers and  
Children

2016 GRG Caregiver  
Survey Launch

**21%**  
Overall increase  
in GRG  
Membership in  
2016

Advocated for  
Caregivers on W&I  
Issues to Government  
and W&I National  
Office

**550+** Caregivers  
Had their say  
On issues to end  
March 2016  
[Survey closed end May  
with >1100 respondents.  
Report due in  
November 2016]

Expedited  
Grants and Payment  
Of UCB Arrears for  
**19** member families

Policy changes  
Improving  
Work & Income  
Guidelines on  
UCB by MSD  
Dec 2015

# Financial Statements

## Grants and Donations

*takuhe pūtea me ngā takoha*



Grandparents Raising Grandchildren Trust NZ, on behalf the 3346 families we support, would like to thank all our supporters, funders and donors for their invaluable support in 2015:

Allright Welfare Trust

Auckland Council

Blue Illusion

Community Organisation Grants Scheme

iSEE Digital TV

Foundation North

Kapiti Soroptomists

Lion Foundation

Lotteries Community Sector Research Fund

Lotteries Community

Ministry for Social Development and

Child Youth & Family

Private donors

Payroll Giving donors

Phillip Very Charitable Trust

Rotorua Energy Charitable Trust

Specsavers

Todd Foundation



# Financial Statements

## Statement of Financial Performance *mahi pūtea*

How was it  
funded?  
&  
What did it  
cost?

For the year ended 31 March 2016

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	370,756	364,572
Fees, subscriptions and other revenue from members		-	-
Revenue from providing goods or services	1	1,002	403
Interest, dividends and other investment revenue	1	4,768	7,858
Other revenue			-
<b>Total Revenue</b>		<b>376,526</b>	<b>372,833</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	1,213	1,720
Volunteer and employee related costs	2	197,842	144,522
Costs related to providing goods or services	2	190,379	201,922
Grants and donations made	2	265	2,233
Other expenses	2	5,773	1,958
<b>Total Expenses</b>		<b>395,472</b>	<b>352,355</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(18,946)</b>	<b>20,478</b>



# Financial Statements

## Statement of Financial Position



tūnga pūtea

What is owned?  
&  
What is owed?

For the year ended 31 March 2016

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	207,541	98,397
Debtors and prepayments	3	6,396	10,834
<b>Total Current Assets</b>		<b>213,937</b>	<b>109,231</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	2,313	2,301
Investments	3	50,535	105,010
Other non-current assets	3	9,034	12,159
<b>Total Non-Current Assets</b>		<b>61,882</b>	<b>119,470</b>
<b>Total Assets</b>		<b>275,819</b>	<b>228,701</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	27,806	22,874
Employee costs payable	3	12,432	1,015
Unused donations and grants with conditions	3	36,995	2,202
<b>Total Current Liabilities</b>		<b>77,233</b>	<b>26,091</b>
<b>Total Liabilities</b>		<b>77,233</b>	<b>26,091</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>198,586</b>	<b>202,610</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		(13,426)	32,220
Reserves	5	98,369	56,747
<b>Total Accumulated Funds</b>		<b>198,586</b>	<b>202,610</b>

Signed for and on behalf of the  
Board of Trustees:

Trustee:  Trustee:   
Date: 6.7.2016 Date: 6.7.16.

# Financial Statements

## Statement of Cash Flows

*kapewhiti*

How cash  
was received  
and how it  
was used

For the year ended 31 March 2016

	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	407,291	330,250
Fees, subscriptions and other receipts from members	-	-
Receipts from providing goods or services	1,001	403
Interest, dividends and other investment receipts	4,496	7,887
Support Group bank accounts incorporated from 1 April 2016	14,923	-
Net GST	10,227	5,362
<b>Cash was applied to:</b>		
Payments to suppliers and employees	380,344	357,400
Donations or grants paid	265	2,233
<b>Net Cash Flows from Operating Activities</b>	<b>57,329</b>	<b>(15,731)</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	54,475	105,689
Proceeds from loans borrowed from other parties	-	-
Capital contributed from owners or members	-	-
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	2,660	10,793
Payments to purchase investments	-	-
Repayments of loans borrowed from other parties	-	-
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>51,815</b>	<b>94,896</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>109,144</b>	<b>79,165</b>
<b>Opening Cash</b>	<b>98,397</b>	<b>19,232</b>
<b>Closing Cash</b>	<b>207,541</b>	<b>98,397</b>
<b>This is represented by:</b>		
Bank Accounts and Cash	207,541	98,397

# Financial Statements

## Statement of Accounting Policies

*kaupapa here kaute*



For the year ended 31 March 2016

### **Basis of Preparation**

Grandparents Raising Grandchildren Trust New Zealand has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### **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.

### **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. Opening balances as at 1 April 2016 are shown as a movement in reserves.

### **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.

### **Support Group Reserve**

To ensure transparency of funding received by Head Office on behalf of Support Groups, any unused portion of grants or donations received which do not have a specific "use or return" condition are transferred to a Reserve account at year-end.

### **Changes in Accounting Policies**

Due to the implementation of new accounting standards regarding grant funding, the donation of \$7,500 received in the 2015 year from the Allright Trust has been reclassified as Income in the 2015 year from Income Received in Advance.

The presentation of the Statement of Cash Flows has been added to the Financial Statements for the 2016 year.

The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016. Opening bank account balances as at 1 April 2016 are shown separately.



# Financial Statements

## Notes to the Performance Report

*tuhipoka ki ngā tauākī pūtea*

[Notes 1-2]



For the year ended 31 March 2016

### Note 1: Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Grants for current operations	370,756	364,572
	<b>Total</b>	<b>370,756</b>	<b>364,572</b>
Revenue from providing goods or services	Book sales	170	35
	Conference income	-	368
	Revenue generated by Support Groups	832	-
	<b>Total</b>	<b>1,002</b>	<b>403</b>
Interest, dividends and other investment revenue	Interest	4,768	7,858
	<b>Total</b>	<b>4,768</b>	<b>7,858</b>

### Note 2: Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Advertising and Promotion	1,213	1,720
	<b>Total</b>	<b>1,213</b>	<b>1,720</b>
Volunteer and employee related costs	Honorarium	10,000	10,000
	Salaries and Wages	183,057	132,428
	KiwiSaver contributions	4,325	1,799
	ACC levies	460	295
	<b>Total</b>	<b>197,842</b>	<b>144,522</b>
Costs related to providing goods or services		190,379	201,922
	<b>Total</b>	<b>190,379</b>	<b>201,922</b>
Grants and donations made	Gifts and Donations	265	2,233
	<b>Total</b>	<b>265</b>	<b>2,233</b>
Other expenses	Depreciation	1,050	1,064
	Amortization of website	3,830	-
	Trade Mark amortisation	893	894
	<b>Total</b>	<b>5,773</b>	<b>1,958</b>

# Financial Statements

## Notes to the Performance Report



[Note 3]

For the year ended 31 March 2016

### Note 3: Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	19,903	14,215
	Savings account balance	178,958	84,182
	Support Group bank accounts	8,680	-
	<b>Total</b>	<b>207,541</b>	<b>98,397</b>
Debtors and prepayments	Prepayments	6,250	1,975
	GST Receivable	-	8,446
	Accrued Interest	141	413
	RWT on Support Group bank accounts	5	-
	<b>Total</b>	<b>6,396</b>	<b>10,834</b>
Investments	Cash held in investment portfolio	50,535	105,010
	<b>Total</b>	<b>50,535</b>	<b>105,010</b>
Other non-current assets	Intangible assets	9,034	12,159
	<b>Total</b>	<b>9,034</b>	<b>12,159</b>
Creditors and accrued expenses	Trade and other payables	21,005	17,675
	Accrued expenses	6,801	5,199
	<b>Total</b>	<b>27,806</b>	<b>22,874</b>
Employee costs payable	Holiday pay accrual	6,444	1,015
	PAYE and other payroll liabilities	5,988	-
	<b>Total</b>	<b>12,432</b>	<b>1,015</b>
Unused donations and grants with conditions	Income Received in Advance	36,995	2,202
	<b>Total</b>	<b>36,995</b>	<b>2,202</b>

# Financial Statements

## Notes to the Performance Report



[Note 4]

For the year ended 31 March 2016

### Note 4: Property, Plant and Equipment

#### This Year

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	814			130	684
Computers (including software)	1,487	1,062		920	1,629
<b>Total</b>	<b>2,301</b>	<b>1,062</b>	<b>-</b>	<b>1,050</b>	<b>2,313</b>

#### Last Year

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	-	925		111	814
Computers (including software)	166	2,274		953	1,487
<b>Total</b>	<b>166</b>	<b>3,199</b>	<b>-</b>	<b>1,064</b>	<b>2,301</b>

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

There were no significant donated assets received and recorded during the 2016 year (2015: Nil).

#### Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2016 year (2015: Nil).



# Financial Statements

## Notes to the Performance Report



[Note 5]

For the year ended 31 March 2016

### Note 5: Accumulated Funds

This Year	Capital	Accumulated	Reserves	Total
	Contributed by Members	Surpluses or Deficits		
Opening Balance	113,643	32,220	56,747	202,610
Surplus/(Deficit)		(18,946)		(18,946)
Distributions paid to owners or members		-		-
Transfer to Reserves		(26,700)	26,700	-
Incorporate Support Group opening cash balances			14,922	14,922
Transfer from Reserves				-
<b>Closing Balance</b>	<b>113,643</b>	<b>(13,426)</b>	<b>98,369</b>	<b>198,586</b>

Last Year	Capital	Accumulated	Reserves	Total
	Contributed by Members	Surpluses or Deficits		
Opening Balance	113,643	-	68,489	182,132
Surplus/(Deficit)		20,478		20,478
Distributions paid to owners or members		-		-
Transfer to Reserves		-	-	
Transfer from Reserves		11,742	(11,742)	
<b>Closing Balance</b>	<b>113,643</b>	<b>32,220</b>	<b>56,747</b>	<b>202,610</b>

Breakdown of Reserves	Nature and Purpose	Actual This Year
Name		\$
Sustainability and Contingency Reserve	The Sustainability and Contingency Reserve was approved by the Board of Trustees at a meeting held on 7 September 2010, to set aside existing funds to ensure that the Trust has sufficient operating capital for its survival in the short-term, should it be unable to obtain the funding required to carry out its activities.	56,747
Support Groups Reserve account	The Support Group Reserve account was established during 2016 to enable grants and donations for Support Groups which did not have "use or return" conditions associated with their funding to be identified and applied to the appropriate Support Group when required.	8,612
NZ Lotteries/Pukeko Research Grant Reserve	The NZ Lotteries/Pukeko Research Grant Reserve account was established in 2016 to identify the specific grant provided by NZ Lotteries for the Pukeko Research Project, which spans the 2016 and 2017 financial years.	18,088
Support Groups opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016. Opening bank account balances as at 1 April 2016 are shown separately.	14,922
	<b>Total</b>	<b>98,369</b>

# Financial Statements

## Notes to the Performance Report



[Notes 6-10]

**For the year ended 31 March 2016**  
**Note 6: Commitments and Contingencies**

Commitment	Explanation and Timing	At balance date This Year \$	At balance date Last Year \$
Commitments to lease or rent assets	The Trust leases premises situated at Rawene Chambers, Birkenhead, Auckland.	76,450	99,750

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

**Notes 7-10**

**Note 7: Other**

**Significant Grants and Donations with Conditions which have not been Recorded as a Liability**

Description	Purpose and Nature of the Condition(s)	Original Amount	Not Fulfilled Amt
NZ Lotteries - Pukeko Research grant	This grant relates specifically to the Pukeko Research project, which spans the 2016 and 2017 financial years. The portion of this grant which was unused as at 31 March 2016 has been transferred to a Reserve Account.	40,000	18,088

**Note 8:**

**Grants Provided to the Entity**

Description	Amount
Auckland Council	6,842
COGS	70,309
Ministry of Social Development	67,551
Foundation North	77,500
Lion Foundation	7,813
NZ Lotteries	21,912
Todd Foundation	55,000
Allright Trust	17,500
Rotorua Energy CharitableTrust	10,000

**Note 9: Related Party Transactions**

Executive Trustee, Diane Vivian, was paid an honorarium of \$10,000 in the 2016 year (2015: \$10,000.)

**Note 10: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)





## Independent Auditor's Report

## To the Trustees Grandparents Raising Grandchildren New Zealand Trust

RSM Hayes Audit

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

T +64 (9) 367 1656  
www.rsmnz.co.nz

We have audited the performance report of Grandparents Raising Grandchildren Trust New Zealand and its controlled entities on pages 9 to 17 which comprise the consolidated statement of financial position as at 31 March 2016, and the consolidated statement of financial performance and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the Trustees, as a body, in accordance with the Trust Deed. 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 the Trustees as a body, for our work, for this report, or for the opinions we have formed.

### The Responsibility of the Trustees' for the Performance Report

The Board is responsible on behalf of the entity 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 which comprises:
  - the entity information;
  - the statement of service performance, and
  - the financial information containing the consolidated statement of financial performance, consolidated statement of financial position, consolidated statement of cash flows, statement of accounting policies and notes to the performance report in 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) for such internal control as the Board determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial information within the performance report based on our audit. We have not audited the entity information and statement of service performance. We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information within the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the consolidated financial statements.



# Auditor's Report

pūrongo kaitātari



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Grandparents Raising Grandchildren Trust New Zealand.

## Opinion

In our opinion, the consolidated financial information included within the performance report on pages 9 to 17 present fairly, in all material respects, the financial position of Grandparents Raising Grandchildren Trust New Zealand as at 31 March 2016, and its financial performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting– Accrual (Not for Profit).

RSM

6 July 2016



## **Grandparents Raising Grandchildren Trust NZ**

*Te Tautoko i ngā Tūpuna, Mātua, me te Whānau,  
i roto i ngā mahi tiaki Mokopuna i ngā rā o mua,  
ināianei, me ngā rā kei te heke mai*

*Supporting Grandparents / Kin and Grandchildren / Whanau  
Our past, present and future*

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