



empowering and supporting grandparent and  
whānau care families in New Zealand



Annual Report 2019

Our vision | to tatou moemoeā

**Positive  
life outcomes  
for all children and  
young people in  
grandparent and  
whānau care**









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## To Tatou Kaupapa | Our purpose and objectives

Te tautoko i nga tupuna, mokopuna me te whānau, te awhina ia ratou ki te whakatutuki i nga putanga pai i roto i to raatau oranga.

Our vision is to achieve positive life outcomes for children and young people in grandparent and whānau care by supporting and empowering their caregivers.

Our research and experience supporting grandparent care families over the past two decades has demonstrated that the well being of the children and the likelihood of them experiencing positive life outcomes is inextricably linked with the positive emotional and socio-economic well being of their caregivers.

It is vital for the child's development and security within the family that placements are well supported, caregivers are properly resourced, and they feel confident in their parenting and know where to access the ongoing support they need.

Grandparents Raising Grandchildren Trust NZ New Zealand is dedicated to achieving this through providing services and education programmes nationwide that focus on the needs of grandparent and other whānau caregivers, so as to promote the well-being and best interests of children, while reducing stress and maximising stability in their lives.

We also seek to foster community collaboration and engagement to facilitate better support for families, and to raise awareness, leading to positive change in law, policy and child welfare practices so that they better respond to the needs of grandparent and whānau care families.





# From the Chair & CEO

## Te Ripoata a te Tumuaki Whakahaere

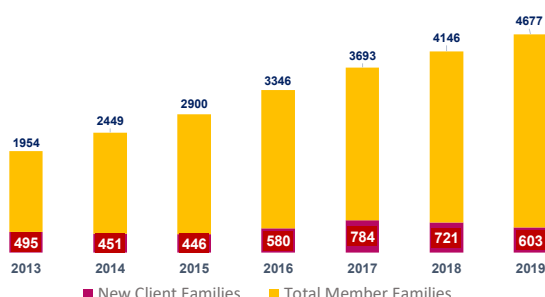
The 2018/2019 year saw another year of changes for GRG that were both inevitable and necessary for the organisation to sustain its strategic vision. Maintaining a focus on achieving positive life outcomes with our children and youth being raised full-time by their grandparents or other whānau caregivers remains our priority.

At first glance, this vision is focused on the children. The reality is that when a child can't be raised by their parents, they are likely to have experienced trauma. This impacts on their ongoing physical or psychological development and their ability to realise their potential in life. Achieving positive life outcomes, is in fact inextricably linked to the needs of their caregiver.

GRG meets a real gap in our society — the need to provide support for the full time grandparent caregiver. Our specific research and experiences over the last two decades have informed our work. Time and time again we see the need for them to be properly informed, advised, educated and resourced. When they know where and how to access the support they need for both themselves and their grandchild, this leads to greater stability and security for the child, the caregiver and the well-being of the family as a whole.

It is notable that our membership has increased by more than 90% since 2014. With 4,672 member families receiving our support at 31 March 2019 (representing around 8,500 caregivers and an estimated 14,000+ children and young people). If we were a business, this growth would be a positive story to tell. The sad reality, however, is that more and more children need to be placed in the full time care of their grandparents or other whānau because they can't be raised by their parents. It is vital that caregivers know our services exist and they are getting our support.

GRG Trust NZ  
Member Client Families 2013-2019



To cater for this growth and to ensure our work is making a positive impact on their lives, GRG has had to

adapt to the increasingly complex needs of its membership. Consequently, over the past year, the substantial changes and improvements mean we are now better placed to meet the needs of our families and our statement of service performance on pages 15-18 demonstrates how our support services and education programmes have had a positive impact on our clients and their lives.

Moving the 0800 GRANDS helpline into the National Support Office has also helped to streamline our service delivery and ability to triage client calls. We deliver an efficient and best practice approach to responding to client needs. Our new Community Outreach Advocate role complements our Specialist Advocacy role that is focused on ensuring our clients have access to their correct income support entitlements. This provides a more responsive and comprehensive support for clients who have a range of issues that may involve both Work and Income matters in addition to Oranga Tamariki, Family Court, mental health, counselling and other issues.

In April 2018, Founder, Diane Vivian QSO was acknowledged for her excellent voluntary work over many years as a Commonwealth Point of Light. She later retired from her role as a trustee in October 2019 after 17 years with the trust and 19 years since she started the first support group. Her years of dedication to the grandparent care cause today leaves an organisation of committed and passionate staff and volunteers with the legacy of an unwavering vision to seek justice and support for grandparent caregivers and our next generation of children and young people.



At the beginning of the year we were delighted to be chosen by Suncorp New Zealand to be their Community Partner (along with Shine) for their **Brighter Futures** community giving programme for the 2018/19 year and

again for the 2019/2020 year ahead. Being chosen by the employees of the Suncorp New Zealand companies (Vero, Asteron Life, AA Insurance and AA Life) as their charity to support through their employee Good 2 Give donations, volunteer days and fundraising activities is humbling and is a major boost to our donations received this year.

We look forward to further strengthening of our relationship with Suncorp in future. Through their support in the last financial year, we have been able to fund 17 of our caregiver education workshops around the country. See page 18 for details on this invaluable programme making a positive impact on caregivers raising children affected by trauma.

Another highlight of the year saw the Honourable Tracey Martin, Minister for Children and Minister for Seniors officially opening GRG's new National Support Office at the established Chelsea Business Park in Mokoia Road in June 2018. This coincided with a milestone achievement in which the Clothing Allowance was finally paid to grandparent and whānau caregivers of children in receipt of the Unsupported Child or Orphan's benefits at the same rate as is paid to foster carers. The extra \$20-\$34 per week towards this cost has made a real difference for many grandparents struggling to cover the costs of children's clothes and shoes.



This change to our social security legislation is in no small way the result of sheer hard work and determination spear-headed by the Minister herself, when as an MP in opposition. Her Bill was drawn in the ballot in 2013, and along with many committed individuals (GRG trustees, grandparents and the public) making submissions and lobbying MP's, we were successful in arguing for this change to the law. Today this benefits around 18,000 children.



Further changes are needed to the social security legislation to remove various anomalies that cause injustices for grandparent caregivers and we remain focused on arguing for changes where needed.

In the past year GRG also made submissions on two major enquiries into mental health and addiction and the review of the Family Court's 2014 reforms. It is pleasing to note that on reading the reports and recommendations of both independent panels that all of our recommendations for changes and improvements in both sectors have been adopted in principle. It is our hope that in practice this will result in real and positive changes for parents, families, caregivers and children to access the help they need, when they need it.

GRG has maintained its sound financial position this year, closing with a strong balance sheet and a small but healthy surplus. We acknowledge the hard work and commitment shown by staff, trustees and our secretariat, Business Professional Services during the year. In particular, we wish to acknowledge and thank our volunteer Support Coordinators throughout the country, who provide invaluable support to our member caregivers in their communities. They are GRG's lifeblood and so often they are exposed to the grim and distressing realities that face grandparent and whānau caregivers when they are at their lowest ebb, struggling to cope and feel desperate for help, for someone to talk to and for guidance.

Looking ahead, we welcome Niwa Nuri as a new trustee and Pru Etcheverry as Chair, both appointments made at the AGM 2019.

GRG has been blessed this year with the generous and continued support of our funders and donations of goods in kind, opportunities for families to attend shows, donated clothing and bedding. In particular we wish to thank Foundation North, Oranga Tamariki, the COGS committees, NZ Lotteries, the Allright Welfare Trust, Rotorua Energy Trust and Suncorp for your funding support again this year. A special thank you too, to Foster Hope for their continued support with their wonderful back packs, packed with many essential items for children going into care, and to all the generous individuals, groups and organisations (including those listed on pages 20-21) who have given to our families either through the National Support Office or via our Support Groups around the country. With your help we are making a positive impact in the lives of our grandparent and whānau care families nationwide.

Ngā mihi nui kia koutou

Thank you!

Jo-Anne Thomas  
Board Chair

Kate Bundle  
Chief Executive

# Board of Trustees

To tatou poari o kaitiaki



## **Jo-Anne Thomas | Chair (2016-2019)**

Jo-Anne is a family law specialist associate at Schnauer & Co with over 10 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. Before her law practice she held various technical, management and leadership roles working in the insurance, accident compensation and health sector.



## **Pru Etcheverry ONZM | Trustee (appointed Chair at AGM 2019)**

Pru is an experienced professional who has worked across both the corporate and NGO sectors, with a background predominantly in healthcare. She owns a consulting business Advocacy Answers New Zealand and was formerly CEO of Leukaemia & Blood Cancer New Zealand. Pru has strong governance experience. Her current roles include being a director with the charity RAW, and she is Chair of Te Ira Kāwai Auckland Regional Tissue Bank. Advocacy is particularly dear to her heart. She was honoured in the 2016 Queen's Birthday Honours - Officer of the New Zealand Order of Merit (ONZM) – acknowledging the national and international impact of her work in the health and NGO sectors.



## **Diane Vivian QSO | Founding Trustee (retired from the Board, October 2018)**

Diane founded the first GRG support group in 1999 and in 2001 founded the Trust. Her Majesty the Queen Elizabeth II recognised her voluntary work improving the lives of grandparent caregivers and their grandchildren by announcing her as the New Zealand recipient of the Commonwealth's Points of Light award in the lead up to the Commonwealth Heads of Government Meeting in London in April 2018.



## **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 Oranga Tamariki caregivers. Sharon loves volunteer work and also visits local rest homes for Age Concern and the Salvation Army.



## **Des Brennan | Trustee**

Des Brennan has enjoyed a wide-ranging business career in leadership and strategic roles. These have been with prominent New Zealand organisations including New Zealand Trade and Enterprise, Yachting New Zealand, Montana Wines, Fletcher Building, Television New Zealand, and Anchor Foods (New Zealand Dairy Company). He has served on the boards of South Pacific Pictures, Netball New Zealand, The New Zealand Way, the New Zealand Recreation Association, Snow Sports New Zealand as well as several trade organisations. He is currently a council member of the Waikato Institute of Technology and a director of Basketball New Zealand. He has a BSc in Chemistry from Victoria, and an MBA (with distinction) from Massey University. He is a Chartered Fellow of the Institute of Directors.



## **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.



## **Jocelyn Bray | Trustee**

Jocelyn is the founder of Inspiration Point, a boutique marketing agency that works with SMEs, start-up and not-for-profit organisations. She has extensive experience and expertise in the fields of marketing strategy, branding and customer engagement. Jocelyn was previously a partner at Y & R, an international advertising agency based in Wellington, where she was a member of the New Zealand and Australian boards. Jocelyn has lectured part-time in marketing strategy and management at the University of Auckland Business School and is an occasional conference speaker.



## **Niwa Nuri | Trustee (appointed as trustee at AGM 2019)**

Niwa is a qualified accountant and business consultant in the Waikato, with an extensive background working with private companies and not-for-profit organisations, particularly in the social services sector. Previous governance roles include as a trustee of Trust Waikato (and Chair from 2013-2018). He is a Council member and Deputy Chair of the Waikato Institute of Technology (Wintec), a trustee of Te Arawa Lakes Trust Board and Chair of their audit, finance and risk committee and a director of Tu Tonu. Niwa is a Fellow of the Chartered Accountants Australia and New Zealand and holds a Bachelor of Management Studies from the University of Waikato. Of Te Arawa and Whakatoohia descent, he strongly supports GRG Trust NZ's kaupapa and its mahi supporting grandparents and whanau caregivers and ensuring a focus on being resilient and vibrant for our communities. Niwa and his wife are raising two members of his wider whānau.



# Management & National Support Office Team

To tatou rōpū whakahaere me ngā ratonga



## **Kate Bundle | Chief Executive**

Kate is responsible for GRG's leadership, communications, media liaison, business development, strategies and fundraising. Kate's background as a family lawyer, a volunteer adviser to GRG from 1999 to 2001 and as a trustee from 2001 to 2015 has made her a passionate advocate for ensuring justice and fairness for grandparent and whānau caregivers in our laws, policies and practices, and for their recognition for the selfless and important role they play in our society raising children who can't be raised by their parents.

[Kate@grg.org.nz](mailto:Kate@grg.org.nz)



## **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 our staff and volunteers providing advocacy and outreach support to our member caregivers. Lisa also facilitates the SALT 4 Caregivers (Simply Acquired & Learned Techniques) workshop programme focused on trauma informed care and strategies to help our caregivers with children affected by past trauma.

[Lisa@grg.org.nz](mailto:Lisa@grg.org.nz)



## **Francesca Greenslade | Client Services Administrator**

In addition to providing administrative support to GRG's management, Francesca is a key member of GRG's National Support Office Support Services Delivery team with responsibilities that include responding to new and existing client needs via our 0800 GRANDS helpline, referrals to our Advocacy and Outreach team and Support Groups as well as handling media and general enquiries from the public.

[Francesca@grg.org.nz](mailto:Francesca@grg.org.nz)



## **Tricia Corin | Specialist Advocate (Financial Support & Benefits)**

Tricia has extensive knowledge and experience of Work & Income, ACC, IRD and Disabilities Allowance matters and particularly the Unsupported Child Benefit. As a key member of GRG's Advocacy and Outreach service team, her role includes advising on income support entitlements, advocating for members and representing them at Benefit Review, Review of Decision hearings and Appeals at the Social Security Status Appeals Authority and in-house training of GRG staff and volunteers.

[Tricia@grg.org.nz](mailto:Tricia@grg.org.nz)



## **Hannah Morris | Community Outreach Advocate**

Hannah has a real passion for providing support to clients facing social, mental health, physical and disability challenges. She is responsible for provide advice and advocacy support to our client caregivers needing direct support and help to navigate a range of issues including dealing with Oranga Tamariki, Family Court, mental health services, accessing counselling and other supports from external agencies.

[Hannah@grg.org.nz](mailto:Hannah@grg.org.nz)



## **Merle Lambert | National Support Coordinator**

Merle supports our nationwide network of volunteer Support Group Coordinators including facilitating their training needs, local community support needs for groups. She is also qualified in providing supervision and provides general supervision support for the coordinators. Merle has a strong background in advocacy and community development including support group planning, implementation and facilitation and has health various roles in the health and disability and mental health sector.

[Merle@grg.org.nz](mailto:Merle@grg.org.nz)

**0800 GRANDS | 0800 472 637 | 09 418 3753 (Mon-Fri 9am-2pm)**





# Our Volunteers

# Support Group Coordinators

Ngā Kaihautū Rōpū Tautoko

<b>Kaikohe</b>	Moengaroa Floyed	09 401 3057	Kaikohe@grg.org.nz
<b>Dargaville</b>	Sandy Zimmer	09 439 4420	Dargaville@grg.org.nz
<b>Whangarei</b>	Janet Puriri / Lianne Nicholas	09 435 0044	Whangarei@grg.org.nz
<b>East/Tamaki</b>	Tess Gould-Thorpe	09 535 6903	Tamaki@grg.org.nz
<b>West/Waitakere</b>	Esther Price	021 251 0690	Waitakere@grg.org.nz
<b>New Lynn</b>	Robyn Robertson	021 309 365	NewLynn@grg.org.nz
<b>Papakura</b>	Shirley Afoa	021 129 4151	Papakura@grg.org.nz
<b>Pukekohe &amp; Waiuku</b>	Anne Doddrell	09 237 8161	Pukekohe@grg.org.nz
<b>Huntly/Hamilton</b>	Pat Davis	07 855 0530	Hamilton@grg.org.nz
<b>Te Awamutu</b>	Ruth Gilling	022 045 4475	TeAwamutu@grg.org.nz
<b>Taupo</b>	Lesley-Anne Wells	07 377 3539	Taupo@grg.org.nz
<b>Turangi</b>	Charmaine Timihou	027 645 2002	Turangi@grg.org.nz
<b>Te Kuiti</b>	Kay Higgins	027 430 2939	TeKuiti@grg.org.nz
<b>Taumarunui</b>	Jo Wickham	07 896 7515	Taumarunui@grg.org.nz
<b>Taranaki</b>	Diane Richardson	021 185 1097	NewPlymouth@grg.org.nz
<b>Katikati</b>	Cathie Kenyon	021 087 78686	Katikati@grg.org.nz
<b>Te Puke/Papamoa</b>	Rawinia Mcredie	07 562 2850	TePuke@grg.org.nz
<b>Opotiki</b>	Sophie Wilson-Kahika	07 262 5136	Opotiki@grg.org.nz
<b>Rotorua</b>	Anne Donnell	020 402 22910	Rotorua@grg.org.nz
<b>Hastings</b>	Tom Kupa	06 879 4302	Hastings@grg.org.nz
<b>Porirua</b>	Roma Paull	022 050 4761	Porirua@grg.org.nz
<b>Palmerston North</b>	Jacqui Phillips	021 229 0455	PalmerstonNorth@grg.org.nz
<b>Wairarapa</b>	Tere Lenihan	021 509 493	Wairarapa@grg.org.nz
<b>Whanganui</b>	Jenny Morton	06 344 3656	Whanganui@grg.org.nz
<b>Levin</b>	Ann Waddell	06 362 7269	Levin@grg.org.nz
<b>Hutt Valley</b>	Serenah Nicholson	021 743 414	HuttValley@grg.org.nz
<b>Wellington &amp; Kapiti</b>	Cecilee Donovan	04 477 0632	Wellington@grg.org.nz
<b>Nelson</b>	Paula Eggers	021 062 6583	Nelson@grg.org.nz
<b>Motueka</b>	Rankeilor Arnott	03 528 5089	Motueka@grg.org.nz
<b>East Christchurch</b>	Anna Clare	021 085 77404	EastChristchurch@grg.org.nz
<b>North Otago</b>	Margaret Pink	03 434 7233	NorthOtago@grg.org.nz
<b>Southland/Invercargill</b>	Lynette Nielsen	03 216 0411	Southland@grg.org.nz

## Coffee Groups

<b>Matakana / Warkworth (Rodney)</b>	Anita	021 082 05563
<b>North Shore</b>	Val	022 080 2368
<b>Auckland Central</b>	Jane	021 424 801
<b>South Auckland</b>	Virginia	09 277 7514
<b>Hamilton</b>	Carol	027 361 1929
<b>Cambridge</b>	Brenda	027 438 5401
<b>Raetihi</b>	Angel	06 385 3404
<b>Kapiti</b>	Margaret	04 293 4728
<b>Upper Hutt</b>	Margaret	04 976 9475
<b>Blenheim</b>	Juliet	03 571 6222
<b>Christchurch</b>	Elaine	021 025 08834
<b>Ashburton</b>	Deborah	027 626 4866

# He taonga ngā tamariki

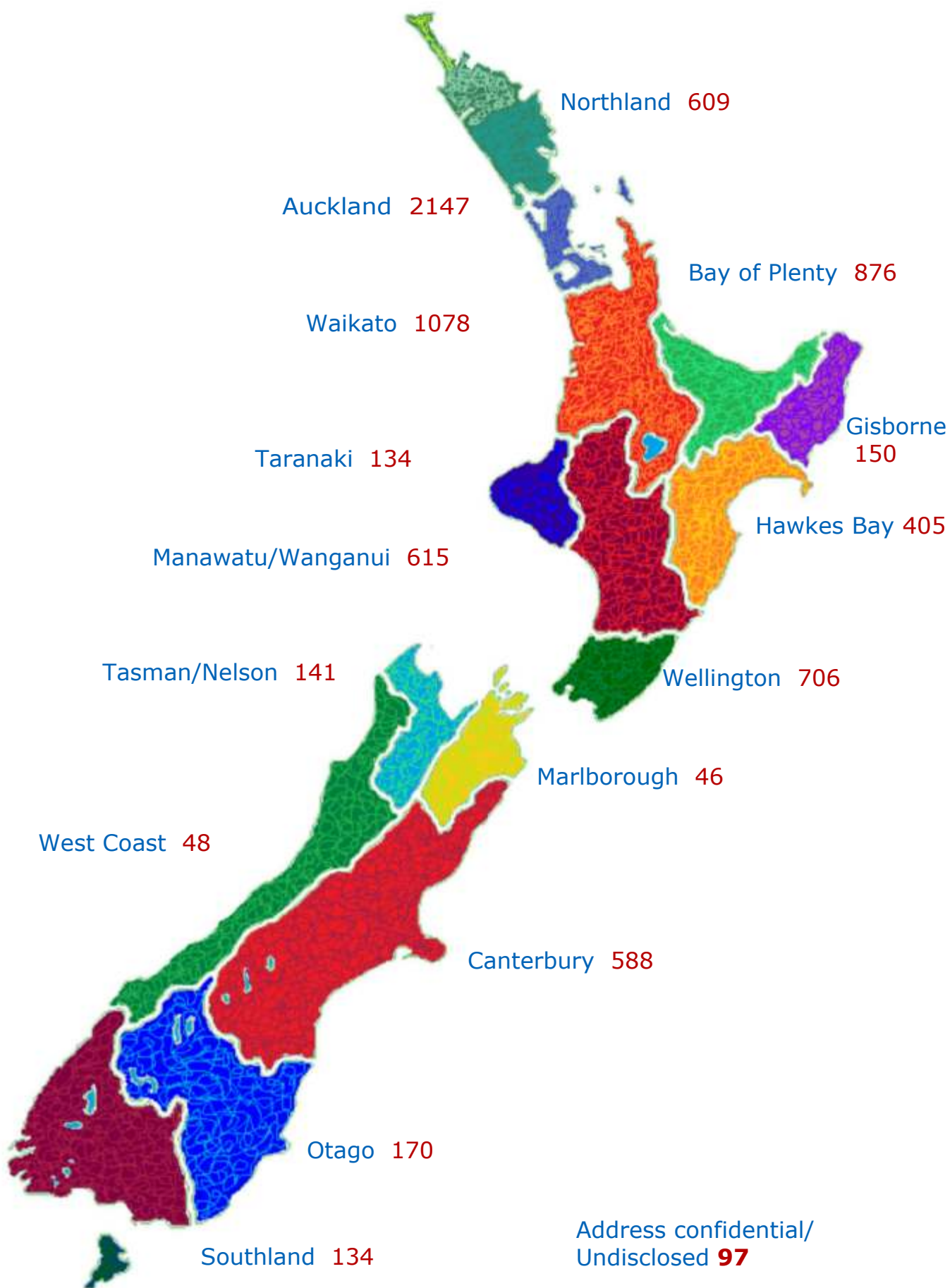
Children are our taonga





# GRG Trust NZ Member Caregivers

31 March 2019





# 2019

## Our work with families

Ko ta tatou mahi me o whānau



Our focus is **providing services and programmes that support and empower grandparent and whānau caregivers** to promote stability and security for the family and positive life outcomes for the children.

Ko ta tatou arotahi ko te whakatutukitanga i nga putanga oranga pai mo nga tamariki me nga taiohi, ma te tuku ratonga me nga kaupapa e tautoko ana, e whakamana ana i nga tupuna, mokopuna, me te whānau.

**90%** of our clients say our support services **meet their needs**

**94%** say they would recommend our services to another grandparent

### 4,672

Grandparent and whanau care families raising 14,000+ children and young people were supported through our programmes and services in 2019



### 602

New member families joined GRG for support

**96%** said the New Caregiver Resources packs we sent them were helpful or very helpful to them as caregivers

# 2019

## How we helped our families

He aha ta matou i mea ai hei awhina i o matou whānau

**We empower full-time grandparents and whānau caregivers with knowledge helping them to ensure their grandchildren's best interests and wellbeing.**

Ka whakamana matou i nga kuia me nga whānau me te matauranga hei āwhina ia ratou ki te whakarite i nga painga me nga waiora pai o nga tamariki.

**89%** of our clients say they have a **better understanding of their rights and responsibilities** as a caregiver since receiving our support and advice.

**87%** say they now **feel more confident** in their roles parenting their grandchildren or whānau child.

*"Felt so battered and stressed until I asked for help from GRG and in a very short time with that support from them life became so much better for this family. I know that without GRG I would still be feeling battered, intimidated and stressed. Amazing organisation and so wonderful that we have them to stand up for our rights when no one else will."*



**39,989**

**Newsletters** with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to 4930 grandparent or whanau care families, stakeholders and professionals in the child welfare sector.



**7,232**

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

117

**Emergency care packs** with donated new and pre-loved clothing, backpacks, toys, bedding, school bags, toiletries, books and other essentials were distributed to families in immediate need



9,349

**Member contacts**  
with our Support Service  
Delivery team, responding  
to client needs and  
objectives



# 2019

## What we achieved

He aha ta tatou i tutuki

Our advocacy led to improved the financial circumstances for **81%** of our clients surveyed. **90%** said our advocacy team was successful in achieving positive outcomes for them when advocating for them with other agencies and **88%** said we connected them to practical support to help with their needs.



### Sylvia's\* Story

Sylvia had been raising her three grand-children for many years when she asked us for financial support information telling us;

***"my girls need help with school uniforms and proper shoes also, my youngest needs a proper bed she has [a serious health condition] and clothes for winter."***

An assessment by our advocate revealed that her circumstances were extremely stressed. Financially she had just \$4 a week to live on after utilities and accommodation costs were paid and she had

struggled financially, physically and emotionally for many years while raising her grandchildren. She had also suffered a stroke in recent years and was in poor health with diabetes. Her youngest granddaughter who she had raised from birth also needed frequent medical treatment for her health condition. With GRG's advice and her doctor's support she was granted a Disability Allowance. We also assessed her income support entitlements identifying that she had been missing out on the correct child support payments for many years.

Through our advocacy over nine months, she finally received a significant arrears payment from Work and Income to compensate her for what she ought to have been paid over the preceding years that she had struggled to make ends meet.

This has made a significant difference to her ability to ensure the grandchildren's security and her ability to comfortably meet their ongoing living costs and an overall reduction in the stress and anxiety in their lives. She is relieved and grateful that with GRG's support and the correct child support entitlements she can now more easily provide for the children's needs going forward.

## 419

**Accessed our Community Outreach Advocacy service including** 196 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.

## 390

**New Clients** received information, advice and, or advocacy assistance from our **Specialist (Income Support) Advocacy Service**

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## 50

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

## \$565,787

In arrears payments were paid to: **22** clients as a result of our advocacy to establish their entitlement to income support.

# 2019

## How we made a difference

Nga putanga mai i a maatau mahi

### Caregiver Education: **SALT 4 Grandparents™**

*"This training was awesome. I wish we had the information when we were first bringing up our grandchildren."*

*"I can now see where I go wrong and steps to take to stop my grandchildren exploding."*

**Grandparent care is a complex dynamic;** emotionally and socially for the caregivers and the children within the whānau - especially when the children are also affected by past trauma.

Grandparents and whānau caregivers need simple and effective strategies for dealing with challenging behaviour and stressful situations.

But most importantly they need to understand why children behave the way they do in a way that is relevant and relatable to them.

**It is the 'lightbulb' or 'aha' moment that participants experience that really opens up their eyes, enabling them to apply the appropriate strategy in response to challenging behaviour and/or conflict.**

Minimising stress and maximising the security of the relationship is at the heart of GRG's vision for achieving positive life outcomes for their grandchildren and our SALT workshop is a key part of our education programme to achieve this.

**SALT 4 Grandparents™** is short for **Simply Acquired and Learned Techniques™** and draws on the fundamentals of strengths-based training and trauma-informed care.

The SALT programme is tailored to the particular issues that we know from experience that many grandparents and whānau caregivers face.

The training occurs in a small group setting held during school hours, with their local GRG Support Group. The concept behind the SALT training format is to empower grandparents with increased confidence in their abilities as caregivers and to receive ongoing encouragement from their support group when they need additional assistance during a tough time.

Consistently the feedback has been that participants wish they had this training earlier in their caregiver journey and that it has opened their eyes up to why children who have experienced trauma behave in the ways that they do.

**100%** of our attendees at our SALT caregiver training workshops last year reported that the information they learned at the programmes was useful or very useful for them.

# 17

Caregiver education (SALT) workshops were facilitated in Kaitia, Kaikohe, Whangarei, Kaiwaka, New Lynn, Papakura, Pukekohe, Waiuku, Gisborne, New Plymouth, Te Awamutu, Papamoa, Palmerston North, Motueka, Waimate, Dunedin and Invercargill



# 103

Caregivers attended our SALT (Simply Acquired & Learned Techniques™) 4 Grandparent and Whānau Care Workshops, learning best practice strategies for parenting children affected by trauma





E ai ki nga rangahau he pai ake mo nga tamariki kia whakatipuhia i roto io ratau whānau

Research shows children have better outcomes in life when they grow up within their family



# Grants & Donations

*takuhe pūtea me ngā takoha*

Grandparents Raising Grandchildren Trust NZ, on behalf the 4,672 families we support, would like to thank all our supporters, funders and donors for their invaluable support last year:

Allright Welfare Trust

Community Organisation Grants Scheme

Foundation North

Four Winds Foundation

Givealittle donors

Ministry for Social Development

Nikau Foundation

NZ Lotteries

Oranga Tamariki

Payroll Giving donors

Phillip Very Charitable Trust

Private donors

Rotorua Energy Charitable Trust

Suncorp

T G McCarthy Trust

The Warehouse Group



# Donations & Services in Kind

## *koha*

We also acknowledge and thank all those who have given donations of goods and services in kind to the Trust and its local support groups in support of our member families nationwide including:

Altrusa International – Hamilton

New Lynn House of Prayer

Altrusa International – Ohariu

Northern Wairoa Boating Club

Auckland Council

Petricevich Bus Company Kaitaia

Auckland Philharmonia Orchestra

Pukete House

Bert Sutcliffe Peggy & Friends Knitting Group

Raewyn Sporle

Blue Carrot

Red Cross

Care Network

Remuera Lions Club

Carterton Central Lions and Lionesses

Salvation Army

Chartwell Lions Club

Single Parent Services

Clothe Our Kids Waikato

Special Children's Christmas Parties Ltd

Dana Youngman

St Andrews Church Taupo

Fabric A Brac Wairarapa

Taupo Quiltmakers Association

Family Works Southland

The Warehouse

Foster Hope

Fostering Kids

Good Bitches Baking

Hellen Weller / Kids Day Out Variety

Inner Wheel - Rotary (Hamilton)

Kids in Need Waikato

Make a Wish Foundation

Male Support Services

# Entity Information | mōhiohio hinonga

**Legal Name:** Grandparents Raising Grandchildren Trust New Zealand

**Entity Type and Legal Status:** Registered Charity

**Registration Number:** CC20205

**Contact details:**

**Physical Address:**

Unit C, Chelsea Business Park  
162 Mokoia Road  
Birkenhead  
Auckland

Phone: 09 418 3753 (office)  
Email: [office@grg.org.nz](mailto:office@grg.org.nz)  
Website: [www.grg.org.nz](http://www.grg.org.nz)

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

**Postal Address:**

PO Box 34-892  
Birkenhead  
Auckland 0746

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## Entity Structure

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

## Main Sources of the Entity's Cash and Resources:

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

## Main Methods Used by the Entity to Raise Funds:

The Trust applies to both public and private funders through the application processes required by these organisations. In the 2018/19 year, the Trust has entered into a Community Partnership Agreement with Suncorp as part of their *Brighter Futures* employee community engagement programme.

## Entity's Reliance on Volunteers and Donated Goods or Services:

The Trust relies on a network of regional Support Groups, run by local members of the Trust.



FINANCIAL STATEMENTS

## Statement of Financial Performance

*mahi pūtea*

"How was it funded?" and "What did it cost?"

For the year ended 31 March 2019

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	541,199	504,718
Revenue from providing goods or services	1	87	70
Interest, dividends and other investment revenue	1	5,666	1,676
<b>Total Revenue</b>		<b>546,952</b>	<b>506,464</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	996	815
Volunteer and employee related costs	2	275,580	244,089
Costs related to providing goods or services	2	241,226	225,400
Grants and donations made	2	1,550	481
Other expenses	2	7,403	4,067
<b>Total Expenses</b>		<b>526,755</b>	<b>474,852</b>
<b>Surplus/(Deficit) for the Year</b>		<b>20,197</b>	<b>31,612</b>

# FINANCIAL STATEMENTS

## Statement of Financial Position *tūnga pūtea*

"What the entity owns?" and "What the entity owes?"

For the year ended 31 March 2019

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	304,152	314,322
Debtors and prepayments	3	34,090	9,452
Short term investments	3	184,461	52,112
<b>Total Current Assets</b>		<b>522,703</b>	<b>375,886</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	9,680	4,575
Other non-current assets	3	1,861	3,721
<b>Total Non-Current Assets</b>		<b>11,541</b>	<b>8,296</b>
<b>Total Assets</b>		<b>534,244</b>	<b>384,182</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	22,950	22,999
Employee costs payable	3	28,801	20,357
Unused donations and grants with conditions	3 and 7	211,200	89,730
<b>Total Current Liabilities</b>		<b>262,951</b>	<b>133,086</b>
<b>Total Liabilities</b>		<b>262,951</b>	<b>133,086</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>271,293</b>	<b>251,096</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		85,981	65,784
Reserves	5	71,669	71,669
<b>Total Accumulated Funds</b>		<b>271,293</b>	<b>251,096</b>

Signed for and on behalf of the Board of Trustees:

Trustee:



Date:

22-8-2019

Trustee:



Date:

22/8/19



FINANCIAL STATEMENTS

## Statement of Cashflows

*kapewhiti*

"How the entity has received and used cash"

For the year ended 31 March 2019

	Note	Actual This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts		640,811	559,448
Receipts from providing goods or services		87	70
Interest, dividends and other investment receipts		2,886	1,676
Support Group bank accounts incorporated from 1 April 2016		-	-
Net GST		-	3,721
<b>Cash was applied to:</b>			
Payments to suppliers and employees		509,407	473,888
Donations or grants paid		1,550	481
<b>Net Cash Flows from Operating Activities</b>		<b>132,827</b>	<b>90,546</b>
<b>Cash flows from Investing and Financing Activities</b>			
<b>Cash was received from:</b>			
Receipts from the sale of investments		-	-
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		10,647	4,469
Payments to purchase investments		132,349	1,425
<b>Net Cash Flows from Investing and Financing Activities</b>		<b>(142,996)</b>	<b>(5,894)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>(10,169)</b>	<b>84,652</b>
<b>Opening Cash</b>		<b>314,320</b>	<b>229,668</b>
<b>Closing Cash</b>		<b>304,151</b>	<b>314,320</b>
<b>This is represented by:</b>			
Bank Accounts and Cash	3	304,151	314,320

## FINANCIAL STATEMENTS

### Statement of Accounting Policies *kaupapa here kaute*

"How did we do our accounting?"

For the year ended 31 March 2019

#### **Basis of Preparation**

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

The Performance Report 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 and Wellington. Grandparents Raising Grandchildren Trust New Zealand controls these Support Groups on the basis that Grandchildren Raising Grandchildren Trust New Zealand can derive benefits and direct the operating decisions of these Support Groups. There are other Support Groups located throughout New Zealand which do not operate their own bank account.

#### **Goods and Services Tax (GST)**

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

#### **Income Tax**

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

#### **Bank Accounts and Cash**

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

#### **Statement of Cash Flows**

The Statement of Cash Flows is prepared exclusive of GST, which is consistent with the direct method.

The following are definitions of the terms used in the Statement of Cash Flows:

- (a) Cash is considered to be cash on hand, current accounts in banks, and other highly liquid investments (such as term investments) in which the entity invests as part of its day to day cash management.
- (b) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- (c) Operating activities includes all transactions and other events that are not financing or investing activities.

(d) The reconciliation of the surplus (deficit) after tax with the net cash flow from operating activities is set out in the Statement of Cash Flows.

(e) The cash flow statement includes the cash movements for the Support Groups, which were consolidated for the first time in 2016.

#### **Revenue Recognition**

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

#### **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.

#### **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).

#### **Changes in Accounting Policies**

There have been no changes to accounting policies for the current year.

FINANCIAL STATEMENTS

**Notes to the Performance Report**  
*tuhipoka ki ngā tauāki pūtea*

For the year ended 31 March 2019

**Note 1 : Analysis of Revenue**

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Allright Trust	25,000	20,000
	Bay Trust	-	30,000
	Community Organisation Grants Scheme (COGS)	92,667	86,635
	Donations received through GiveALittle	26,404	-
	Foundation North	160,000	42,500
	Four Winds Foundation	2,200	-
	Manu Charitable Grant	-	1,000
	Marilyn Hoggard	20,000	10,000
	Ministry of Social Development	68,333	91,551
	Nikau Foundation Grant	870	-
	North Shore Presbyterian Hospital Trust	-	2,300
	NZ Lotteries	50,000	45,000
	Public Trust Grant	-	6,000
	Rata Foundation	-	19,000
	Rotorua Energy Charitable Trust	4,239	14,761
	Suncorp	62,146	-
	Sundry Donations	17,877	26,168
	TG McCarthy Trust	5,217	-
	The Phillip Verry Charitable Foundat	5,000	5,000
	The Warehouse Group	1,246	94,803
	United Way New Zealand	-	5,000
	Waikato Community Trust	-	5,000
<b>Total</b>		<b>541,199</b>	<b>504,718</b>
Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Revenue generated by Support Groups	87	70
<b>Total</b>		<b>87</b>	<b>70</b>
Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	5,666	1,676
<b>Total</b>		<b>5,666</b>	<b>1,676</b>



FINANCIAL STATEMENTS

**Notes to the Performance Report**  
*tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2019

**Note 2 : Analysis of Expenses**

<b>Expense Item</b>	<b>Analysis</b>	<b>This Year \$</b>	<b>Last Year \$</b>
Expenses related to public fundraising	Advertising and Promotion	996	815
	<b>Total</b>	<b>996</b>	<b>815</b>
<b>Expense Item</b>	<b>Analysis</b>	<b>This Year \$</b>	<b>Last Year \$</b>
Volunteer and employee related costs	Honorarium	-	-
	Salaries and Wages	268,364	238,687
	KiwiSaver contributions	6,798	4,920
	ACC levies	418	482
	<b>Total</b>	<b>275,580</b>	<b>244,089</b>
<b>Expense Item</b>	<b>Analysis</b>	<b>This Year \$</b>	<b>Last Year \$</b>
Costs related to providing goods or services		241,226	225,400
	<b>Total</b>	<b>241,226</b>	<b>225,400</b>
<b>Expense Item</b>	<b>Analysis</b>	<b>This Year \$</b>	<b>Last Year \$</b>
Grants and donations made	Gifts and Donations	1,550	481
	<b>Total</b>	<b>1,550</b>	<b>481</b>
<b>Expense Item</b>	<b>Analysis</b>	<b>This Year \$</b>	<b>Last Year \$</b>
Other expenses	Depreciation	7,403	2,330
	Amortization of website	-	1,340
	Trade Mark amortisation	-	397
	<b>Total</b>	<b>7,403</b>	<b>4,067</b>

## FINANCIAL STATEMENTS

### Notes to the Performance Report *tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2019

#### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	257,503	192,482
	Savings account balance	28,615	112,556
	Support Group bank accounts	18,034	9,284
	<b>Total</b>	<b>304,152</b>	<b>314,322</b>
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Debtors & Prepayments	31,273	5,700
	GST Receivable	-	3,721
	Accrued Interest	2,809	26
	RWT on Support Group bank accounts	8	5
	<b>Total</b>	<b>34,090</b>	<b>9,452</b>
Asset Item	Analysis	This Year \$	Last Year \$
Short term investments		184,461	52,112
	<b>Total</b>	<b>184,461</b>	<b>52,112</b>
Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Intangible assets	1,861	3,721
	<b>Total</b>	<b>1,861</b>	<b>3,721</b>
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	10,113	17,955
	GST payable	6,793	-
	Accrued expenses	6,044	5,044
	<b>Total</b>	<b>22,950</b>	<b>22,999</b>
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	23,036	15,631
	PAYE and other payroll liabilities	5,765	4,726
	<b>Total</b>	<b>28,801</b>	<b>20,357</b>
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income Received in Advance	211,200	89,730
	<b>Total</b>	<b>211,200</b>	<b>89,730</b>

**FINANCIAL STATEMENTS**  
**Notes to the Performance Report**  
*tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2019

**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	483	4,090		642	3,931
Computers (including software)	4,092	6,557		4,900	5,749
<b>Total</b>	<b>4,575</b>	<b>10,647</b>	<b>-</b>	<b>5,542</b>	<b>9,680</b>

**Last Year**

Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	575			92	483
Computers (including software)	1,863	4,469		2,240	4,092
<b>Total</b>	<b>2,438</b>	<b>4,469</b>	<b>-</b>	<b>2,332</b>	<b>4,575</b>

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

There were no significant donated assets received and recorded during the 2019 year (2018: Nil).

**Significant Donated Assets - Not Recorded**

There were no significant donated assets received but not recorded during the 2019 year (2018: Nil).

However, the Trust receives items in the form of children's clothing, toys etc which are distributed to members.



## FINANCIAL STATEMENTS

### Notes to the Performance Report *tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2019

Note 5 : Accumulated Funds				
	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
<b>This Year</b>				
Opening Balance	113,643	65,784	71,669	251,096
Surplus/(Deficit)		20,197		20,197
Distributions paid to owners or members	-	-	-	-
Transfer from Reserves	-	-	-	-
<b>Closing Balance</b>	<b>113,643</b>	<b>85,981</b>	<b>71,669</b>	<b>271,293</b>

	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
<b>Last Year</b>				
Opening Balance	113,643	(1,974)	107,815	219,484
Surplus/(Deficit)		31,612		31,612
Distributions paid to owners or members		-		-
Transfer from Reserves		36,146	(36,146)	-
<b>Closing Balance</b>	<b>113,643</b>	<b>65,784</b>	<b>71,669</b>	<b>251,096</b>

#### Breakdown of Reserves

Name	Nature and Purpose	Actual This Year \$
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 opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016.	14,922
<b>Total</b>		<b>71,669</b>

#### Transfers from Reserves

The Trustees determined that no transfer between reserves and accumulated surplus or deficits are required during the financial year. A review of the reserves will be performed in the next financial year 2019/2020

## FINANCIAL STATEMENTS

### Notes to the Performance Report *tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2019

#### 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	Grandparents raising Grandchildren Trust has moved into new premises from 1 July 2018 and has entered into a lease with Pineridge Properties Ltd, for a 6 year lease to 30 June 2026 with 3 x two years Rights of Renewal. The first renewal date is 1 July 2020. In addition to the rent the Trust is required to pay for Rates, Utilities, Landlord's chattels insurance air conditioning maintenance fees, security call out charges and quarterly Body Corporate Fees and charges. The commitment is expressed only up to 1 July 2020 accordingly.	48,575	54,675

#### 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)		Not Fulfilled Amt
Rotorua Energy Trust	This grant is used mainly by the Rotorua and environs Support Groups & Service delivery Costs, and is drawn down on a regular basis	15,000	15,000
Foundation North	Foundation North Grant of \$160,000 was approved in February 2019 to cover operating and programme costs. These funds will be used to fund expenses in the 2019/20 financial year.	146,000	146,000
Lotteries Grants Board	The Lotteries National Community grant was approved and paid in March 2019 and will be utilised in the 2019/2020 financial year to fund operational, programme and support delivery costs.	50,000	50,000
Other	Franklin Support Group	200	200
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		NIL	NIL

#### Note 8: Related Party Transactions

No Honoraria was paid in the 2019 year (2018: \$0.00)

#### Note 9: 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)

#### Note 10: Ability to continue operating

The Trust 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 financial statements of Grandparents Raising Grandchildren Trust New Zealand (the "Trust") which comprise:

- the statement of financial position as at 31 March 2019;
- the statement of financial performance for the year then ended;
- the statement of cash flows for the year then ended; and
- the statement of accounting policies and notes to the performance report.

In our opinion:

The consolidated financial statements on pages 23 to 32 presents fairly, in all material respects, the financial position of the Trust as at 31 March 2019, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

#### 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)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* 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 is on pages 5 to 22 (but does not include the consolidated financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the consolidated financial statements 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 financial statements, 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 financial statements 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 the preparation and fair presentation of the consolidated performance report, which comprise 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 Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and for 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 executive committee 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 financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 financial statements.

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 financial statements, 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 financial statements 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 financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 the Trust and its Trustees as a body, for our work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'RSM', is positioned above the printed name of the audit firm.

**RSM Hayes Audit**  
Auckland

15 October 2019

Te tautoko i nga tupuna, mokopuna me te whanau.  
Te awhina ia ratou ki te whakatutuki i nga putanga pai i roto i to raatau oranga.  
**Supporting grandparents, grandchildren and whānau  
to achieve good outcomes in their lives.**



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