



empowering and supporting grandparent
and whānau care families in New Zealand

Annual Report 2020



Grandparents Raising Grandchildren
Trust New Zealand

Charities Registration: CC20205

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Contents

Our Vision and Purpose	4
Our Values	5
Chair and Chief Executive's Report	6
Board of Trustees	8
Management & Service Delivery Team	9
Our Volunteer Support Group Coordinators	10
Our 2020 Community Highlights	11
A Client's Story	16
Client Feedback in 2020: In their words	17
Statement of Service Performance	
GRG Services and Member Profile: at a glance	18
Regional Demographic of Member Caregivers	19
2020 Statement of Service Performance	20
Talking about SALT: Caregiver Workshop Feedback	23
Our Supporters and Funders	24
Entity Information	27
Statement of Financial Performance	28
Statement of Financial Position	29
Statement of Cashflows	30
Statement of Accounting Policies	31
Notes to the Performance Report	32
Independent Auditor's Report	38

Our Vision & Purpose

To tatou moemoeā

We work to achieve positive life outcomes for all children and young people in grandparent and other whānau care by:

Advocating for their access to income and support services that meet their needs; ensuring a safe, loving and secure home environment; and by

Empowering caregivers with information, education and a community network of caregiver and whānau support throughout Aotearoa; and by

Advocating for improvements to law, policy and practice that promotes their positive wellbeing.

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

Empowering grandparents, grandchildren and whānau, to achieve positive outcomes in their lives.



Our values

Ngā Matapono

**Children
are
precious**
He taonga
ngā tamariki

Family is
everything
Ko te whānau he
mea katoa

Knowledge is
strength
Ko te matauranga
e kaha ana ki a koe
ki te kaha

Working together
we can achieve
more, and enrich
each other's lives

Ma te mahi tahi ka pai
ake o tatou oranga



Chair & Chief Executive Report

Te Ripoata a te Tumuaki Whakahaere



When grandparents suddenly find themselves in the full-time care of grandchildren it is typically a time of family crisis. The grandparents are hugely burdened by anxiety about how they will cope with the essentials of care and the legal status of their whānau alongside other conflicting family dynamics. They must also navigate multiple external agencies and balancing working and childcare.

GRG plays a critical role in helping grandparents understand their rights. They provide emotional and practical support, vital information and advice. Our Kaupapa is to help grandparents decode information and guide them through this difficult and challenging journey. Last year 5,241 grandparents and other whānau care families accessed our services. 607 were new member families. The need is great.

A survey of our members who had accessed our Advocacy and Outreach service throughout the year provided wonderful feedback. We learned our support and advocacy has made a huge practical difference for them and the children in their care.

Our programmes including the Simply Acquired & Learned Techniques™ (SALT) caregiver workshop programme and local support groups have proved invaluable. They provide caregivers with trauma-informed care concepts and strategies that they can use to promote a nurturing, loving and stable home environment for the children in their care.

This year our staff and volunteers embraced the concepts of Te Ao Māori in their annual training programme. We are deeply grateful to Lope Turner and Whetu Silver for broadening our understanding of whanaungatanga, manaakitanga, kotahitanga and wairuatanga.

Adopting these values as essential elements to our practice supporting our Māori families, brought recognition that this approach is the foundation for truly responsive and meaningful support for all our families in need. The proportion of our member families that identify as Māori has grown and now accounts for over 41% of our membership. Looking forward GRG will look to Māori, iwi and hauora within the sector for increased training support and opportunities to enhance our service delivery.

After recruiting further service delivery roles in the first half of 2019, our focus for the second half of that year was to further strengthen the team. This proved fortuitous when the COVID-19 pandemic and a Level 4 lockdown in New Zealand was upon us in March.

Our National Support Office team worked from home and moved to an online-based service delivery model. We are proud of our staff and volunteer Support Group Coordinators who provided incredible support and assistance to our families in need providing an adaptable, nimble and 'can-do' approach.

March 2020 was a watershed moment for GRG as it will be for so many organisations, families, and individuals facing the immediate and lasting impact of COVID-19. The economy and the health and wellbeing of families will be impacted for many months and years to come. We have needed to adjust and tighten our budget for

2020/2021. This has accentuated the importance of, and need for, increased Government and philanthropic support for both our service and sector. We are already hearing of increased numbers of 'family breakdowns', with more children than ever in the care of their grandparents or other whānau.

We acknowledge and deeply appreciate the ongoing support of funders who supported us again this year; in particular Foundation North, Oranga Tamariki, Lotteries, the Community Organisation Grants, BayTrust and Rotorua Energy Trust. We are also grateful to the wonderful private individuals and trusts supporting our work in the community.

We also gratefully acknowledge Suncorp New Zealand and their employees support during their two-year community partnership commitment, which part-funded 32 SALT workshops throughout New Zealand. A highlight of this partnership was their employees fundraising through their inaugural Suncorp Charity Golf Tournament held at Auckland's North Shore Golf Club.

GRG has maintained its sound financial position despite closing the year with a small deficit, due to timing, with grant funds notified before year end, but received after 31 March. We acknowledge the hard work and commitment shown by staff, volunteers, the board of trustees and our secretariat, Business Professional Services during the year.

GRG appreciates the generous and continued support of Foster Hope. They provided backpacks and essentials for many of our children coming into grandparent care. We also acknowledge the fantastic support and giving of beautiful handmade garments, toys and blankets from the Bert Sutcliffe Peggy & Friends Knitting Group and the Knightsbridge Knitting Group. We are also extremely grateful for the many donations of goods and services in kind to our families and support groups nationwide (as listed on page 25.)

It is a privilege to lead GRG and together, with the ongoing support of our funders, donors, staff and volunteers, we can and do what it takes to ensure positive life outcomes for all children in grandparent and other whānau care!

Ngā mihi nui, kia koutou | Thank you!

Pru Etcheverry
Board Chair

Kate Bundle
Chief Executive



Board of Trustees

To tatou poari o kaitiaki



Pru Etcheverry ONZM | Chair and Trustee

Pru is an experienced professional and a founding partner of Advocacy Answers New Zealand a unique thought-leadership agency. Their work focuses on strengthening the community by working with Government agencies, providing strategic sustainable solutions for NGOs, and working with businesses on Corporate Social Responsibility. She was formerly CEO of Leukaemia & Blood Cancer New Zealand following a corporate career in the healthcare industry. 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 Biobank. 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.



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.



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 is a retired Chartered Accountant and member of the Institute of Directors. In her working career, Judith was a senior financial executive at Auckland University of Technology, the Union Shipping Group and a number of manufacturing companies. She has also worked as an auditor for Price Waterhouse and as a COBOL programmer. Judith has been Trustee and Board member of a number of organisations, including the Auckland War Memorial Museum, NZ Academy of Sport and Netball Waitakere. Judith has four grandchildren, ranging in age from 5 to 13.



Niwa Nuri | Trustee

Niwa is a qualified accountant, working as a business consultant in the Waikato. He has an extensive background, working with private companies and various not-for-profit organisations, particularly in the social services sector and in several governance roles, including as a trustee of Trust Waikato (and Chair from 2013-2018). He is currently a Council member and Chair of the governing body of the Waikato Institute of Technology (Wintec Ltd, a director of Toi Ohomai Ltd, a trustee of Lotteries Oranga Marae Trust, a trustee of Te Arawa Lakes Trust Board and Chair of their audit, finance and risk committee. He is also a director of Tu Tonu, a rehabilitation and health centre combining clinicians and traditional Māori healers working in collaboration, alongside exercise rehabilitation coaches in the Waikato. 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 whanau.



Sharon Richardson | Trustee

Sharon has been a long time member of GRG and is thrilled to contribute her skills and experience to GRG. Sharon's experience includes fostering children for 30 years, running a day care for 40 years and she is also a respite carer for Child Youth and Family caregivers. Sharon loves volunteer work and also visits local rest homes for Age Concern and the Salvation Army. Married to Gary since 1968, they are raising a grandchild together. Sharon is also a fabulous cook and loves to share her baking with the elderly in care.



Jo-Anne Thomas | Trustee

Jo-Anne is a family law specialist and associate at Schnauer & Co with over eight years experience in family law litigation, relationship property and elder law. She held the role of Chair of Grandparents Raising Grandchildren Trust NZ from 2016 until 2019. She holds a Bachelor of Laws from the University of Auckland and a Diploma in Occupational Therapy. Before joining Schnauer & Co in 2011 she worked for Minter Ellison Rudd Watts for three years. 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.

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. She has also held senior and executive roles in the legal professional development sector.



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 has a social work background and experience, including training and skills facilitation.



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.. She has also raised her grandchild fulltime to adulthood giving her first-hand knowledge and understanding of the challenges and issues they face on their caregiver journey. 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.



Hannah Morris | Community Outreach Advocate

Hannah has a 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 has a background in social work.



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.



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.



Karla Macdonald | Communications and Projects Coordinator

Karla is responsible for the coordination of our client and stakeholder communications and a growing and diverse range of projects and events to complement our support services and support available for our grandparent and whānau care clients nationwide. Karla is passionate about life, work and helping others - and comes from a background of mining, building, healthcare, retail, and hospitality including voluntary work as a health care assistant. Karla is proud to be of Ngāti Māhuta, Ngāti Pou, Ngāti Raukawa.

Our Volunteers

Support Group Coordinators

Ngā Kaihautū Rōpū Tautoko

Kaikohe	Moengaroa Floyed	09 401 3057	kaikohe@grg.org.nz
Dargaville	Sandy Zimmer	09 439 4420	dargaville@grg.org.nz
Whangarei	currently vacant		
Tamaki/East	Tess Gould-Thorpe	09 535 6903 / 022 102 7251	tamaki@grg.org.nz
Waitakere	Esther Price	021 251 0690	waitakere@grg.org.nz
New Lynn	Robyn Robertson	021 309 365	newlynn@grg.org.nz
Papakura	Shirley Afoa	021 129 4151	papakura@grg.org.nz
Pukekohe/Waiuku	Anne Doddrell	09 237 8161	pukekohe@grg.org.nz
Ngaruawahia/Huntly	Trevor Don	027 229 2041	ngaruawahia@grg.org.nz
Hamilton	Pat Davis	07 855 0530	hamilton@grg.org.nz
Katikati	Cathie Kenyon	021 088 78686	katikati@grg.org.nz
Tauranga	Pam Downing	027 224 9169	tauranga@grg.org.nz
Opotiki/Kawerau	Sophie Wilson-Kahika	07 262 5136	opotiki@grg.org.nz
Rotorua	Anne Donnell	020 402 22910	rotorua@grg.org.nz
Tokoroa	Debbie Newton	027 284 2103	tokoroa@grg.org.nz
Te Awamutu	Ruth Gilling	022 045 4475	teawamutu@grg.org.nz
Te Kuiti	Kay Higgins	027 430 2939	tekuiti@grg.org.nz
Taupo	Lesley-Anne Wells	07 377 3539	taupo@grg.org.nz
Turangi	Charmaine Timihou	027 645 2002	turangi@grg.org.nz
Taumarunui	Jo Wickham	07 896 7515 / 027 208 6116	taumarunui@grg.org.nz
New Plymouth	Diane Richardson	021 185 1097	newplymouth@grg.org.nz
Hastings	Tom Kupa	06 879 4302 / 022 150 5196	hastings@grg.org.nz
Whanganui	currently vacant		
Palmerston North	Jacqui Phillips	021 229 0455	palmerstonnorth@grg.org.nz
Levin	currently vacant		
Wairarapa	Tere Lenihan	021 509 493	wairarapa@grg.org.nz
Porirua	Roma Paul	022 050 4761	porirua@grg.org.nz
Hutt Valley	Serenah Nicholson	021 743 414	huttvalley@grg.org.nz
Wellington	Cecilee Donovan	04 477 0632	wellington@grg.org.nz
Nelson	Sharon Norriss	03 548 6710 / 027 724 4913	nelson@grg.org.nz
Motueka	Rankeilor Arnott	03 528 5089	motueka@grg.org.nz
East Christchurch	Anna Clare	021 085 77404	eastchristchurch@grg.org.nz
Ashburton	Karen Kilgour	0277 412 039	ashburton@grg.org.nz
Timaru	Angela Bennison	027 248 5468	timaru@grg.org.nz
North Otago	Margaret Pink	03 437 0837	northotago@grg.org.nz
Dunedin	Janette Bungard	027 8144135	dunedin@grg.org.nz
Southland	Colleen Saunders	03 216 4173	southland@grg.org.nz

Coffee Group Contacts List

Matakana/Warkworth	Shirley	09 423 7052
Auckland Central	Jane	021 424 801
South Auckland	Virginia	09 277 7514
Whitianga	Gillian	0274 540314
Cambridge	Brenda	027 438 5401
Napier	Beth	06 843 9385
UpperHutt	Margaret	04 976 9475
Blenheim	Juliet	03 571 6222
Christchurch	Elaine	021 025 08834

"I mparting knowledge to empower us to achieve the outcomes we so desperately needed at the time.

Thank you GRG !"

Please note: during the course of the year, some details may change.
For up to date information please refer to the Local Support tab on our website or phone 0800 472 637.

*Feedback from our 2020 Outreach and Advocacy Survey of GRG Members



Tricia Corin presenting workshop for Hamilton GRG members



Probus supporting Papakura and Pukekohe GRG Support Group with proceeds from their Antiques & Collectibles Fair in October 2019



Volunteer Support Coordinators Pat Davis (Hamilton), Charmaine Timihou (Turangi) and Sophie Kahika-Wilson (Opotiki/Kawerau) at Training



Whetu Silver (right) with SGCs during our Te Ao Maori Workshop



Whetu Silver

Training and Support Group Community Highlights in 2020



Robyn Robertson (New Lynn) and Esther Price (Waitakere)



Lisa Braid (National Operations Manager and Ruth Gilling (Te Awamutu)



L-R: Janet Puriri (Whangarei), Tricia Corin (GRG Specialist Advocate (Income Support), Sophie Kahika-Wilson (Opotiki/Kawerau), Ruth Gilling (Te Awamutu), Pat Davis (Hamilton), Shirley Afoa (Papakura), Anne Doddrell (Pukekohe/Waiuku), Kate Bundle (CEO), Anne Donnell (Rotorua), Lesley-Anne Wells (Taupo), Charmaine Timihou (Turangi)



Motueka GRG Support Group gathering in the park shared with local grandparents and young parents.



Motueka GRG Support Group Coordinator Rankeilor Arnott (second from left) with Support Group Members





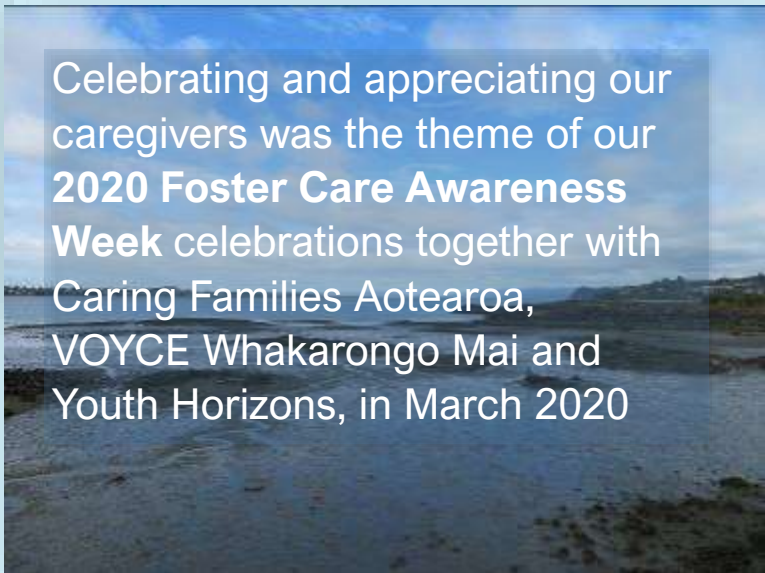
**Working together to support
our tamariki and rangatahi**



**Thank you Foster
Hope for your
support in 2020!**



Celebrating our caregivers during Foster Care Awareness Week 2020



Celebrating and appreciating our caregivers was the theme of our **2020 Foster Care Awareness Week** celebrations together with Caring Families Aotearoa, VOYCE Whakarongo Mai and Youth Horizons, in March 2020





The Caring Families Aotearoa team



Caregivers were treated to a range of pampering sessions during the day with Hair, Nail, Massage and Meditation or just a chance to catch up and relax with other caregivers



Dr Tess Moeke-Maxwell, guest speaker shares insights from their family's caregiver journey



Kate Bundle (GRG) and Simulata Pope (VOYCE)



Grandparent and foster carers in the men's corner





A client's story during 2020

Seven years raising their grandsons on National Superannuation payments alone was a daily struggle until our clients turned to GRG's Advocacy Service for help. It made a huge difference to their lives...Their story is not an uncommon one for many of our grandparents and other whānau caregivers.

Seven years ago our clients Joe* and Pat* were asked by Oranga Tamariki's predecessor, Child Youth and Family, to take on the full-time care of their two grandsons as they were concerned for the children's wellbeing and safety if left in their parents' care. They encouraged Joe and Pat to go directly to the Family Court and apply for parenting and guardianship orders. **The Court agreed that the circumstances were sufficiently serious to grant them guardianship and parenting orders immediately.**

Pat and Joe were both retired and over the following years found it extremely difficult to manage the costs of providing the essentials of food and clothing, not to mention all the extras it takes to raise children and ensure they can participate in schooling and activities with other children. **They had no financial support other than their National Superannuation payments.** When it came time for their eldest grandchild to attend intermediate school, they sought help from Work and Income to help with the cost of the school uniform they had just purchased. They were told that they weren't entitled to any assistance. Work and Income told them to talk to the IRD. This advice was wrong.

The following year, when the youngest was about to start intermediate school they again approached Work and Income for some help. This time they received an advance on their NZ Superannuation payment to help cover the cost of school uniforms, which they then had to pay back. Again they were not advised that they could apply for help via the **Unsupported Child's Benefit (UCB); a payment for caregivers likely to be raising someone else's child for longer than a year because of a family breakdown, and where the parents are unable to support or care for the child.**

Five years later Pat attended a GRG Picnic and got talking to another grandparent who told her she should be entitled to further help from Work and Income. She made an appointment with them, but again was given incorrect information. Two years later, in early 2020, she read in our Pānui about the School & Year Start Up Payment and called GRG on our 0800 GRANDS helpline. She was referred to one of our advocates.

GRG's advocate explained the UCB entitlements and encouraged her to apply for the UCB to help support their grandsons as their situation met the eligibility criteria. Her application was granted. With the help of a GRG Advocate an

application was also made for the UCB to be backdated to when the children first came into their care and they had initially sought help from Work and Income. This application was declined.

That wasn't the end of it though. We sought a review of that decision. **The Benefit Review Committee agreed that the Work and Income staff should have informed Joe and Pat that they were entitled to apply for the UCB in 2013.** A substantial arrears payment was then made to Joe and Pat.

After six years of daily struggling to make ends meet and often going without essentials to ensure their grandsons were clothed and fed, the impact of that decision means that **Joe and Pat now have the ability to meet the ongoing educational, clothing and living costs of their grandsons and provide them with security, stability and a home with significantly less stress in their lives.**

Their lawful income support entitlements include weekly UCB payments and extra supports such as the **weekly clothing allowance** and the ability to apply for the **School and Year Startup Payments** that helps cover additional costs of uniforms, stationery and other costs that come up at the beginning of each school year for them and the **ability to apply to the Extraordinary Care Fund of up to \$2,000 per child per year.** With two growing teenage grandsons the impact of this support has made a huge difference to their lives.



*Names changed and stock photos used to protect identities

In their words...

In 2020 we surveyed our clients who had accessed our Outreach and Advocacy service during the 2019/2020 year. Eighty-nine percent said our support, information, advice and advocacy helped them with their specific needs to access their income support entitlements or to help them address issues with Oranga Tamariki, Family

Court and other agencies. Ninety-six percent said they would recommend our services to another grandparent.

We asked them what difference our advice and support had made to them. **These are some of their feedback comments.**



"The lovely GRG lady told me I was entitled to paid parental leave. Which we then applied for and it was accepted. Which was a huge amount of relief. I wouldn't have known about it if it wasn't for her. Your advice has helped us financially. With being paid the paid parental leave I could focus on caring for [baby's name removed] and not having to go back to work in her early months of life."

"The world of difference! Not just to us by alleviating financial stress, but to the kids. Lovely warm clothes, proper beds with mattresses that don't reek of urine and make them itch, making them feel at home and the opportunity to fit in at their new school by taking after-school classes and something simple like having proper shoes."

"Financially stresses impact on our mental health. Mental health can lead to unhealthy relationships which can effect kids negatively. Knowing what you're entitled to, financially, can ensure & support the kids, so they have the essentials for a healthy, happy, stable environment/life."



"We were lost. The encouragement and welcomeness by the support staff made a difference right from first contact. Our interaction with WINZ was appalling and without GRG support, we would still be in the hamper wheel being intimidated and made to feel badly about our situation."

"Without GRG's guidance and help I would not have known what I had to do to get legal custody of the children."

"I was unsure of what I was entitled to with financial support of my grandchildren & my dependant children as I kept getting fobbed off or pushed to another agency (O.T) I was struggling but what took me months took one call from GRG & Winz were reassessing my situation & it was all done dusted in just over a week."

"Advice on legal aspects of parenting order and how to deal with OT etc. Helped so much & eased so much stress"

"I now know that if I am stuck for any advise or help or can't find what I am looking for, I can turn to GRG for it, I had no one before"



"My [GRG advocate] is absolutely brilliant...has attended FGC'S more than once.. has directed me for free courses to support my application for OT involvement. Given me an insight of the current court orders. Explained fully what the orders mean. I am very grateful to [GRG] for everything [they] have done to help, guide and assist me, even when I feel a little down in the dumps at times [my GRG advocate] always makes me feel better after lengthy conversations."

GRG at a glance

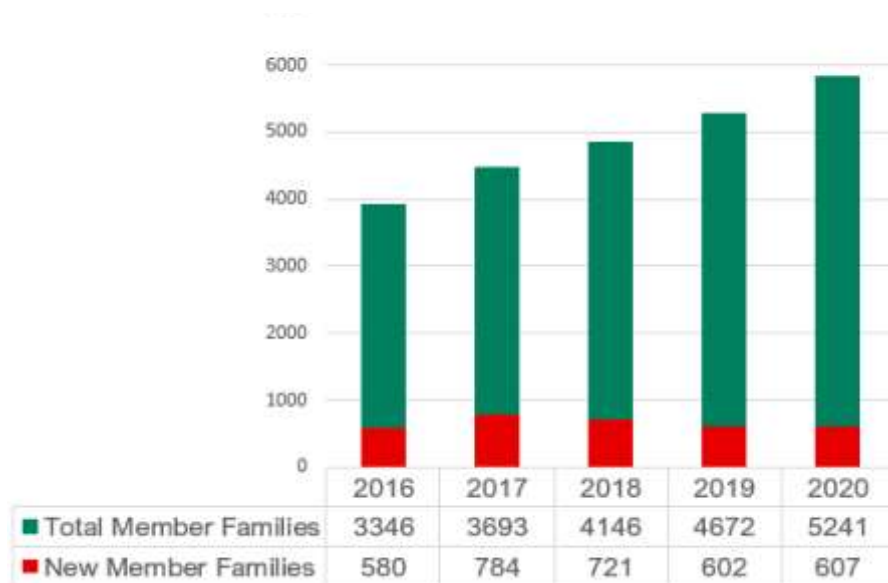
Our Membership

5,241 member families

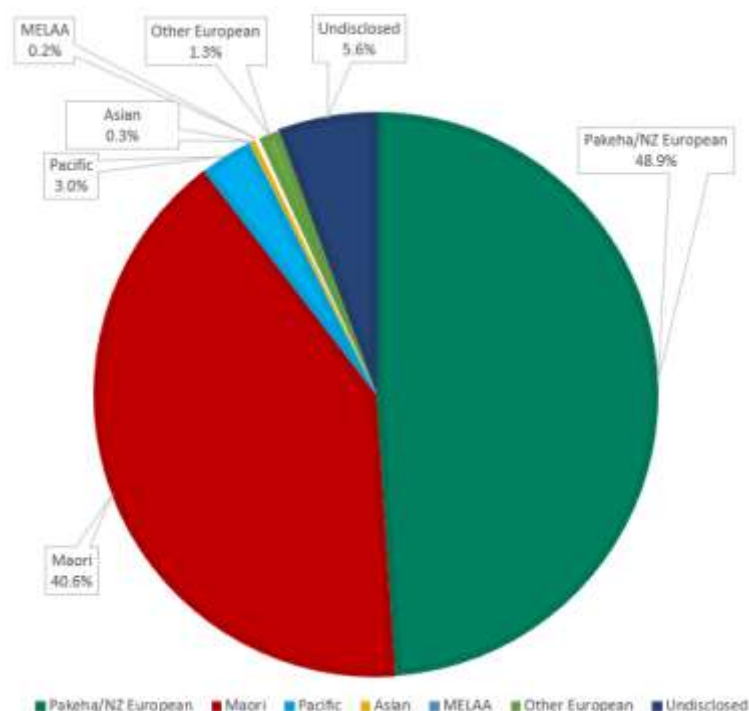
9,500 + caregivers

16,000 + children

Five Year Membership Growth



Profile of our Member Families

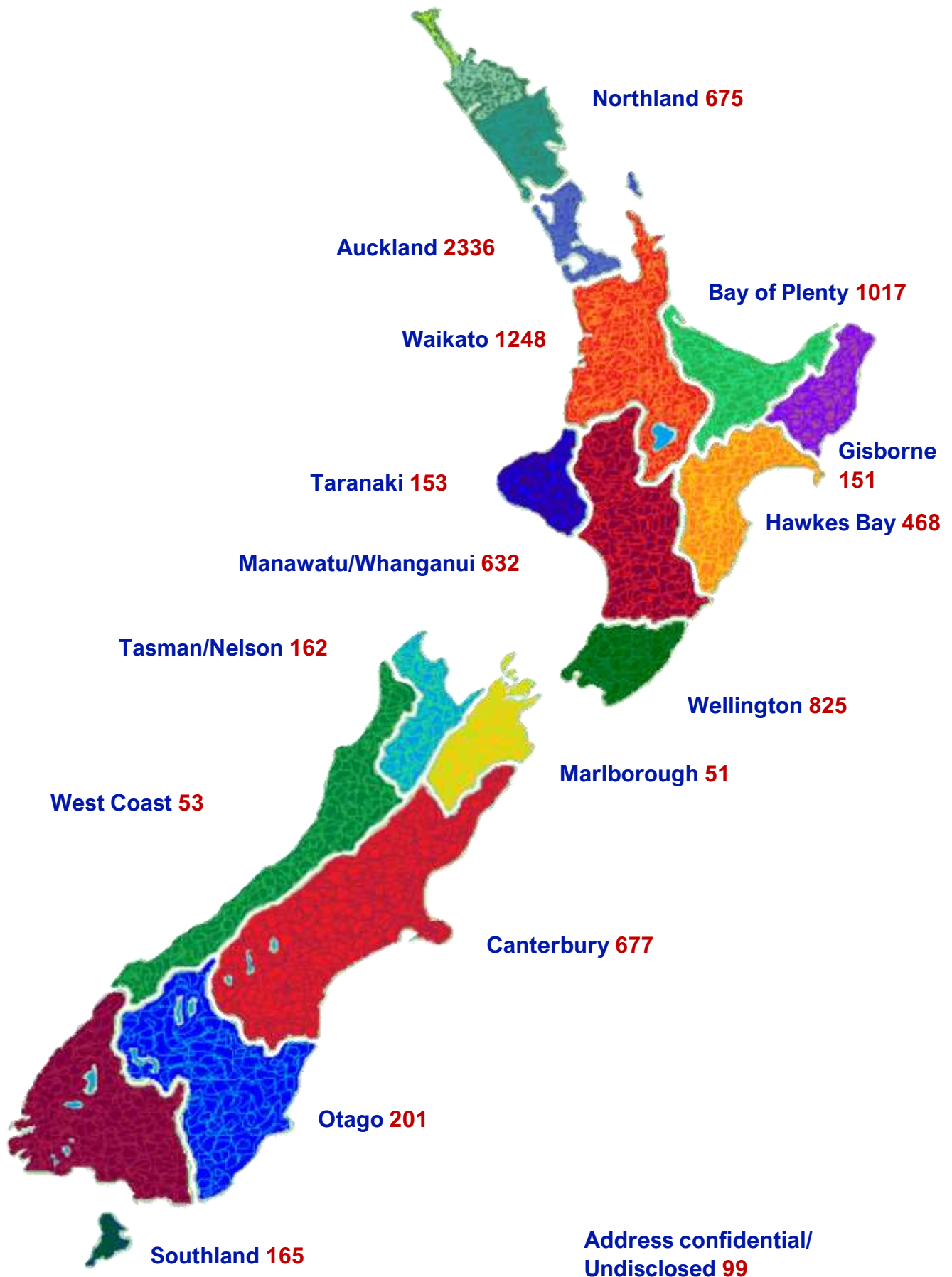


Our Services

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

GRG Trust NZ Member Caregivers

31 March 2020



2020 What we did

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 orange 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.

We empower full-time grandparents and whānau caregivers with knowledge and support, 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.



During 2020

91% of our clients say our support services **meet their needs**

5,241 Grandparent and whānau care families raising 16,000+ children and young people were supported through our programmes and services

607 New member families joined GRG for support

7,393 Calls were handled by our National Support Office and 0800 Grands helpline service assisting clients with their queries and concerns.

11,582 Member contacts with our Support Service Delivery team, responding to client needs and objectives

29,490 Newsletters with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to:

5,411 grandparent or whānau care families, stakeholders and professionals in the child welfare sector.

103 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.



What we achieved

How we helped our families | He aha ta matou i mea ai hei awhina i o matou whānau

344 clients accessed our **Community Outreach Advocacy service** including 310 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.

485 including 394 New Clients received information, advice or advocacy assistance from our **Specialist (Income Support) Advocacy Service**.

36 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.

\$969,423 in arrears payments were paid to **19** clients as a result of our advocacy to establish their entitlement to income support.

89% of our clients said **our support, information, advice and advocacy helped them** with their specific needs to access their income support entitlements and/or help addressing issues with Oranga Tamariki, Family Court and other agencies.

96% say they would recommend our services to another grandparent

"Financial support has helped us organize a happier healthy environment to bring our grandchildren up in. Before GRG got involved my partner & I struggled on daily to feed cloth & sleep our mokopuna but our passion kept us going."*



Caregiver Education

Te maatauranga mo nga kaitiaki

Grandparents Raising Grandchildren Trust NZ provides support services and caregiver education programmes to full time grandparent and other whanau caregivers.

Most of them are raising children in circumstances where they cannot be raised by their parents, and the only alternative is foster care.

In these cases the children have often been affected by early childhood trauma, neglect and abuse or they have been exposed to parental drug abuse with long term physical/ congenital and/or psychological effect on them.

GRG's **Simply Acquired & Learned Techniques™ for Grandparents & Whanau Care** (SALT) education programme, provides practical insights and understanding of the impact of past trauma on children, who may also have troubling and challenging behaviour.

How we made a difference

Nga putanga mai i a maatau mahi

During 2020

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

15 Caregiver education (SALT) workshops were facilitated in Kaitia, West Auckland, East Auckland, South Auckland, Taupo, Taumarunui, Whanganui, New Plymouth, Kapiti Coast, Lower Hutt, Porirua, Nelson, East Christchurch, Dunedin, Queenstown

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.

Our **SALT workshops** are linked in with our local Support Groups and provide a vital link and support, strengthening the caregiver's sense of community and support from GRG.

The programme teaches them effective parenting strategies that promote healing and a sense of stability and security, so that these children and young people may have the best chance of achieving positive outcomes in their lives.

Feedback from the programme continues to be unanimously positive with many expressing that they have a far more practical and useful understanding of what triggers certain behaviours in children and how to manage it.

"Excellent and informative presentation. Wish I had been able to do this at the start of my process"

"It was great that some hard issues were brought out into the open and spoken about. Empathy for each others situation."

"Practical tools made understandable and useful"

*"Awesome. I wish we had the information when we were first bringing up our grandchildren."**



Going through this programme, we meet people going through the same thing. And some people think they're so alone. And we have some grandmothers burst into tears at our SALT programme because they are getting something out of it that they just clicked and said "Oh my God I am dealing with that! Thank you! Now I know how I can go and fix it."

Shirley Afoa, Support Coordinator, Papakura

Talking about SALT...

We sat down with two of our volunteer Support Coordinators, Anne Doddrell (Pukekohe and Waiuku) and Shirley Afoa (Papakura) to discuss their experience and feedback on our SALT programme. They have both been through the programme twice and we share some of their insights on the grandparent care experience and the benefits of the SALT programme for them and members of their support groups.

Shirley: Grandparents raise their grandchildren because we love our grandchildren. We love them. They are "us". They are part of our child. The child that we have lost.

It doesn't matter how we've lost that child. Whether it's to drugs, to death – any way – there is a grieving process, because we've lost a child to something, and this is our child's child, and we want to make sure that it doesn't repeat. And to make sure it doesn't repeat we put our hearts and soul into our grandchildren because we love them and they're part of us.

We have grandparents ranging right up into their 80s. We have a grandmother who has nine grandchildren. Nine of them, in her care! That's a hard road for a single grandmother.

Anne: When you become a grandparent raising grandchildren you lose friends...it's not that they deliberately walk away from you...it's a process that happens. When you bond with another grandparent you go and do things as a big group...

That sort of help and bonding [is immeasurable, and the SALT programme cements that and gives you something that you can work together with.

Some programmes that are available...just don't explain things in common terms...I'd look around the room on many occasions and see such blank looks on peoples faces. They had no idea what the lecturer was talking about.

[GRG's SALT facilitator] brought it down to earth and explained it in a way that everyone could understand.

"It has given me an awful lot to change my thought processes, to change my doing, and my caring for the child.

I would very much like to see it absolutely available to every grandparent raising a grandchild. It's certainly number one on my list!"

Anne Doddrell, Support Coordinator, Pukekohe/Waiuku



*"Facilitator was awesome, very kind lady with a lot of understanding."

"Clear and easy to understand. Has a good knowledge of grandparents issues."

"[The facilitator] is able to keep the show on the road without being too drawn into "drama"."

"Excellent, down to earth, simple language to understand"

"Good balance between theory and application. Interactive style. Very good."

Grants & Donations

takuhe pūtea me ngā takoha

Grandparents Raising Grandchildren Trust NZ, on behalf the 5,241 families we support, would like to thank all our supporters, funders and donors for their invaluable support last year:

Bay Trust

Community Organisation Grants Scheme

Donations received through Givealittle

Foundation North

Hutt Mana Charitable Trust

Kiwanis Club of Westside Hamilton

Marilyn Hoggards

Oranga Tamariki—Ministry for Children

NZ Lotteries

Pub Charity

Specsavers

Rotorua Energy Charitable Trust

Suncorp

Sundry Donations

The Phillip Verry Charitable Foundation

The Warehouse Group

Trust Waikato

Zonta Club of Whangarei

Hutt City Council



GRG Trustee, Judith McKay with the winner's cup for the inaugural **Suncorp Charity Golf Tournament** held at Auckland's North Shore Golf Club in November 2020 to raise funds for GRG's SALT workshop programme. See pages 22-23 for more details on the programme supported by Suncorp New Zealand employees through their Brighter Futures two-year partnership with GRG.

Donations & Services in Kind

koha

We 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 District 15 - Hamilton
ASK Paraparaumu
Auckland Council - Dunkirk Activity Centre- Panmure
Auckland Philharmonia Orchestra
Bert Sutcliffe Peggy & Friends Knitting Group
Brainwave Trust - Aotearoa
Cancer Society of NZ-Waikato
Christmas in a Shoebox
Clevedon Fishing Club
Community Impact – City Impact Church
Crafty Knitters (Johnsonville)
East Auckland GRG friends and neighbours
Fifeshire Foundation BIG GIVE
FISO Family
Foster Hope – Auckland
Fostering Kids – Advent Administration
Gibbons Group Xmas Tree Appeal
Good Bitches Baking
House of Prayer, New Lynn
Kai Rescue, Nelson.
Kids in Need - Hamilton
Knightsbridge Knitting Group
Kupa International Martial Arts
Little Sprouts
McCain's (Hastings)
Nelson Presbyterian Church
Northern Wairoa Boating Club
Plunket Oamaru
Quota - Papakura
Reap (Taumarunui)
Red Cross - (Wairarapa)
RSA (Taumarunui)
Smiths Ave Community Centre, Papakura, Auckland Council
St John's Ambulance
St Vincent de Paul
Taumarunui Women's Refuge
The Warehouse
Tongariro Prison Farm
Waimate Main School





Entity information | mōhiohio hinonga

Legal Name of Entity	Grandparents Raising Grandchildren Trust New Zealand
Entity Type and Legal Status	Grandparents Raising Grandchildren Trust NZ is a Charitable Trust incorporated under the Charities Act 1957
Registration Number	CC20205
Postal Address	P O Box 34892, Birkenhead, Auckland 0746
Physical Address	GRG National Support Office, Suite C, Chelsea Business Park, 162 Mokoia Road, Birkenhead, Auckland, NZ 0626
Contact	Free Helpline: 0800 GRANDS 0800 472 637 +64 9 418 3753 office@grg.org.nz www.facebook.com/grg.org.nz www.GRG.org.nz



Entity Structure

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

Main Sources of the Entity's Cash and Resources

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

Main Methods Used by Entity to Raise Funds

The Trust applies to both public and private funders through the application processes required by these organisations. In the 2019/2020 year, the Trust benefited from a Community Partnership Agreement with Suncorp New Zealand as part of their *Brighter Futures* employee engagement programme.

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

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

FINANCIAL STATEMENTS
Consolidated Statement of Financial Performance
mahi pūtea

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

For the year ended 31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	565,719	541,199
Revenue from providing goods or services	1	-	87
Interest, dividends and other investment revenue	1	7,932	5,666
Total Revenue		573,651	546,952
Expenses			
Expenses related to public fundraising	2	1,176	996
Volunteer and employee related costs	2	340,517	275,580
Costs related to providing goods or services	2	235,669	241,226
Grants and donations made	2	2,072	1,550
Other expenses	2	6,674	7,403
Total Expenses		586,108	526,755
(Deficit)/ Surplus for the Year		(12,457)	20,197

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

FINANCIAL STATEMENTS
Consolidated Statement of Financial Position
tūnga pūtea

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

As at 31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	87,040	304,152
Debtors and prepayments	3	13,446	34,090
Short term investments	3	268,593	184,461
Total Current Assets		369,079	522,703
Non-Current Assets			
Property, plant and equipment	4	11,575	9,680
Other non-current assets	3	930	1,861
Total Non-Current Assets		12,505	11,541
Total Assets		381,584	534,244
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	29,339	22,950
Employee costs payable	3	38,209	28,801
Unused donations and grants with conditions	3 and 7	55,200	211,200
Total Current Liabilities		122,748	262,951
Total Liabilities		122,748	262,951
Total Assets less Total Liabilities (Net Assets)		258,836	271,293
Accumulated Funds			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		73,524	85,981
Reserves	5	71,669	71,669
Total Accumulated Funds		258,836	271,293

Signed for and on behalf of the Board of Trustees:

Trustee:



Date: 25 August 2020

Trustee:



Date: 25 August 2020

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

FINANCIAL STATEMENTS
Consolidated Statement of Cashflows
kapewhiti

"How the entity has received and used cash"

For the year ended 31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities			
Cash was received from:			
Donations, fundraising and other similar receipts		433,172	640,811
Receipts from providing goods or services		-	87
Interest, dividends and other investment receipts		5,123	2,886
Net GST		-	-
Cash was applied to:			
Payments to suppliers and employees		561,157	509,407
Donations or grants paid		2,072	1,550
Net Cash Flows from Operating Activities		(124,934)	132,827
Cash flows from Investing and Financing Activities			
Cash was received from:			
Cash was applied to:			
Payments to acquire property, plant and equipment		8,046	10,647
Payments to purchase investments		84,132	132,349
Net Cash Flows from Investing and Financing Activities		(92,178)	(142,996)
Net Increase / (Decrease) in Cash		(217,112)	(10,169)
Opening Cash		304,151	314,320
Closing Cash		87,039	304,151
This is represented by:			
Bank Accounts and Cash	3	87,039	304,151

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

FINANCIAL STATEMENTS
Consolidated Statement of Accounting Policies
kaupapa here kaute

"How did we do our accounting"

For the year ended 31 March 2020

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 may be carried forward into the next financial year as Income Received in Advance.

Support Group Reserve

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

Property, Plant and Equipment

The entity has the following classes of Property, Plant and Equipment:

Furniture and Fittings 16% DV

Computers (including Software) 50% - 60% DV

All property, plant and equipment is stated at cost less accumulated depreciation. Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

Intangible Assets

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

Debtors/Creditors

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

Changes in Accounting Policies

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

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

For the year ended 31 March 2020

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Allright Trust	-	25,000
	Bay Trust	34,000	-
	Community Organisation Grants Scheme (COGS)	139,568	92,667
	Donations received through GiveALittle	2,100	26,404
	Foundation North	146,000	160,000
	Four Winds Foundation	-	2,200
	Hutt Manu Charitable Trust	1,500	-
	Kiwanis Club of Westside Hamilton	5,000	-
	Marilyn Hoggard	40,000	20,000
	Oranga Tamariki - Ministry for Children	71,254	68,333
	Nikau Foundation Grant	-	870
	North Shore Presbyterian Hospital Trust	-	-
	NZ Lotteries	55,000	50,000
	Pub Charity	1,982	-
	Specsavers	1,448	-
	Rotorua Energy Charitable Trust	17,000	4,239
	Suncorp	19,149	62,146
	Sundry Donations	18,668	17,877
	TG McCarthy Trust	-	5,217
	The Phillip Verry Charitable Foundation	5,000	5,000
	The Warehouse Group	417	1,246
	Trusts Waikato	5,000	-
	Zonta Club of Whangarei	2,000	-
	Hutt City Council	633	-
Total		565,719	541,199
Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Revenue generated by Support Groups	-	87
Total		-	87
Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends, and other investment revenue	Interest	7,932	5,666
Total		7,932	5,666

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

For the year ended 31 March 2020

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Advertising and Promotion	1,176	996
	Total	1,176	996
Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	331,871	268,364
	KiwiSaver contributions	8,213	6,798
	ACC levies	433	418
	Total	340,517	275,580
Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services		235,669	241,226
	Total	235,669	241,226
Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Gifts and Donations	2,072	1,550
	Total	2,072	1,550
Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	6,674	7,403
	Total	6,674	7,403

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

For the year ended 31 March 2020

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	46,150	257,503
	Savings account balance	30,165	28,615
	Support Group bank accounts	10,725	8,034
	Total	87,040	304,152
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Debtors & Prepayments	10,311	31,273
	Accrued Interest	3,125	2,809
	RWT on Support Group bank accounts	10	8
	Total	13,446	34,090
Asset Item	Analysis	This Year \$	Last Year \$
Short term investments		268,593	184,461
	Total	268,593	184,461
Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Intangible assets	930	1,861
	Total	930	1,861
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	15,057	10,113
	GST payable	4,590	6,793
	Accrued expenses	9,692	6,044
	Total	29,339	22,950
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	30,914	23,036
	PAYE and other payroll liabilities	7,295	5,765
	Total	38,209	28,801
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income Received in Advance	55,200	211,200
	Total	55,200	211,200

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

For the year ended 31 March 2020

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	3,931	388		1,035	3,284
Computers (including software)	5,749	7,658		5,116	8,291
Total	9,680	8,046	-	6,151	11,575

Last 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
Total	4,575	10,647	-	5,542	9,680

Significant Donated Assets Recorded - Source and Date of Valuation

There were no significant donated assets received and recorded during the 2020 year (2019: Nil).

Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2020 year (2019: 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 Consolidated Performance Report
tuhipoka ki ngā tauāki pūtea

For the year ended 31 March 2020

Note 5 : Accumulated Funds				
This Year	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	113,643	85,981	71,669	271,293
Surplus/(Deficit)		(12,457)		(12,457)
Distributions paid to owners or members	-	-	-	-
Transfer from Reserves	-	-	-	-
Closing Balance	113,643	73,524	71,669	258,836

Last Year	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
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		-	-	-
Closing Balance	113,643	85,981	71,669	271,293

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 27 July 2010, to set aside existing funds to ensure that the Trust has sufficient operating capital for its survival in the short-term, should it be unable to obtain the funding required to carry out its activities.	56,747
Support Groups opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016.	14,922
	Total	71,669

Transfers from Reserves

A review of the Reserves will be conducted in 2020/2021 Financial year to determine their appropriate financial accounting treatment. No transfers were effected during the current financial year.

For the year ended 31 March 2020

At balance date	At balance date
This Year	Last Year

Contingent Liabilities and Guarantees

Note 7: Other

Description	Purpose and Nature of the Condition(s)		Not Fulfilled Amt
Lotteries Grants Board	The Lotteries National Community grant was approved and paid in March 2020 and will be utilised in the 2020/2021 financial year to fund operational, programme and support delivery costs.	60,000	55,000
Other	Franklin Support Group	200	200
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		NIL	NIL

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

There were no Related Party Transactions the 2020 year (2019: \$0.00)

Other than matters mentioned in Note 6-10 Refer below, there were no events that have occurred after balance date that would leave an impact on the Performance Report. (Last Year: nil)

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19, a pandemic. Two weeks later, on 25 March, the New Zealand government declared a nationwide lockdown and Grandparents Raising Grandchildren Trust New Zealand ("the Trust") along with the rest of New Zealand had to meet the challenges and adverse economic effects associated with the pandemic.

As a result of the lockdown, the Covid-19 pandemic is likely to cause disruption to operations resulting in reduction of funding which will result in reduced profitability in the next financial year. The Board has revised forecasts expectations of the 2020/2021 financial year reflecting a breakeven position in line with different levels of operating activity.

At the date of issuing the consolidated performance report, the Trust has been able to absorb some of the impact from the nationwide lockdown and continued restrictions through the following:

- Successful application for the wage subsidy of \$39,348 which covered payroll expenses for 12 weeks;
- Approved funding of \$487,895;
- All support groups are operating with positive cash resources to date;
- Commitment by the Board to adapt to the economic changes of the pandemic in order to mitigate the uncertainties and adverse effects this could bring.

After considerations, the Board have used the going concern assumption in the preparation of the consolidated performance report. The Board acknowledge the significant reliance of the Trust on future grant funding and also expects the funding to be at par with previous financial year. However, the current operating environment is unprecedented and there are significant uncertainties in regard to receipt of the remaining grant fund applications. Accordingly, this gives rise to a material uncertainty that may cast significant doubt over whether the Trust is able to continue to operate as a going concern. If the going concern assumption was not appropriate, the net asset values of the Trust may need to be reconsidered and further liabilities accrued.

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 consolidated statement of financial position as at 31 March 2020;
- the consolidated statement of financial performance for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the consolidated statement of accounting policies and notes to the consolidated performance report.

In our opinion:

The consolidated financial statements on pages 28 to 37 presents fairly, in all material respects, the financial position of the Trust as at 31 March 2020, 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 10 on page 37 of the consolidated financial statements, which outlines the restrictions imposed by the government as a response to the Covid-19 pandemic which has had a significant operational impact on the Trust. These conditions, along with the matters as set forth in Note 10, indicate that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information

The Trustees are responsible for the other information. The other information comprises Annual Report 2020 including statement of service performance and entity information on pages 4 - 27 (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 Trustees are responsible, on behalf of the Trust, for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated 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 Grandparents Raising Grandchildren Trust New Zealand and its Trustees as a body, for our work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

25 August 2020



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