



Empowering grandparents and **strengthening whānau**

— PERFORMANCE REPORT 2022 —

www.grg.org.nz



Grandparents Raising Grandchildren Trust New Zealand
Charities registration: CC20205

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Our vision and purpose

To tatou moemoeā me te kaupapa

Specialised services and programmes that strengthen and empower grandparent and whānau care families so they can raise resilient and healthy tamariki and rangatahi.

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



Our values

Ngā Matapono

Children are our taonga

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

He taonga nga tamariki, ko o ratou tupuna, nga kaitiaki o to ratou heke mai.

Whakapapa and Whanaungatanga

We embrace the need for people to be connected and belong to their family or whānau through the concepts of whakapapa and whanaungatanga.

Ka awhi matou i te hiahia kia honohono ngā tangata, kia uru ki o ratau whānau, ma roto i ngā kaupapa whakapapa me te whanaungatanga.

Ako – Learning from each other

We value ako; the exchange of learning from one another and enriching each other's lives.

He mea nui te ako ki a tatou; ka ako tatou tetahi ki tetahi me te whakarangatira i te oranga o tetahi ki tetahi.

Pono – Respect and Integrity

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

Ka whakahonorehia e maatau nga kaupapa o te Tiriti o Waitangi. Ka mahi maatau me te pono, te whakaute me te pono ki nga taangata katoa o nga iwi katoa me nga ahurea.

Our strategic priorities

Ko a maatau kaupapa rautaki matua

Advocating, Educating and Empowering GRG Whānau

Tohutohu, Whakaakoranga, Whakamana Whānau.

GRG's services and programmes help whānau:

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

National advocacy and thought leadership

Ngā kaiarahi o te whakaaro

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

Community partnerships and collaboration

Te mahi tahi i te hāpori

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

Sustainability

Tauwhiro

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



Tēnā koutou,

Grandparents Raising Grandchildren (GRG) turned 20 in October 2021 amid extended COVID-19 lockdowns and restrictions that cut deep into our ability to celebrate this milestone and hold 'in person' training, meetings, and support groups. We are so proud of how our staff and volunteers were again able to quickly adapt using digital tools and workarounds to maintain their excellent advocacy and support to our members as evidenced in our service performance in this report.

It was also heartening to see the in-person activities within our support groups maintaining whanaungatanga when they were finally able to return to supporting our unique community of grandparent and whānau caregivers throughout the country.

There are emerging and urgent challenges for our clients. For the first time our client feedback survey in June 2022 showed significant growth in the number of clients struggling with food insecurity and inadequate housing. This comes on top of their ever-present need for help accessing income support entitlements and guardianship and parenting issues.

The demand for our services is higher than ever with over 6,000 member families. Over 40% identify as Māori. In the months ahead we will be increasing our knowledge and cultural safety in Te Ao Māori as our trustees and employees participate in the Te Kaa, Igniting Your Cultural Competency programme. Our objective is to engage with whānau and Kaupapa Māori organisations more confidently and competently through a Te Ao Māori lens, so that we can ensure our Māori whānau have better access to the supports they need to raise resilient and healthy tamariki and rangatahi.

GRG's advocacy and leadership in kinship care policy and practice gained global attention with our Chief Executive's presentation to the United Nations Committee for the Rights of the Child during their General Discussion in September 2021. We will be advocating to Government to implement the recommendations. These include our call for better access to legal aid for caregivers, law reform to bring equity between kin and foster carers and professional therapy for children impacted by trauma.

Our social return on investment is compelling. Our Impact Lab GoodMeasure® report (June 2022) shows that for every dollar invested in GRG, \$4.10 of measurable good is delivered to New Zealand. This verifies the value and impact our advocacy service makes to individual clients and our society in general.

We hope you enjoy seeing the artwork in this report by Kase Rowling-Coleburn, a talented young artist studying design at Massey University. Kase and his twin sister were raised by their grandparents who are long time GRG members. It is incredibly rewarding to be seeing this generation of young adults raised by their grandparents within our membership.

We are extremely grateful for the generosity and support of our funders; Foundation North, COGS, Oranga Tamariki, NZ Lotteries, SkyCity Community Trust, Bay Trust, Hoku Foundation and the many individuals and organisations and trusts supporting our work in the community. With your support, GRG has maintained its sound financial position despite the challenges we've faced.

For the commitment shown by staff, volunteers, the board of trustees and our secretariat, Business Professional Services, we are especially grateful for your hard work this past year. Finally a special thank you and acknowledgment to trustees Des Brennan and Jocelyn Bray for their long and outstanding service to GRG until their retirement from the board at year end. Together, we can all be proud of the positive impact we have had on our member families and our society!

Ngā mihi nui,



Pru Etchevery
Pru Etchevery, ONZM
Chair



Kate Bundle
Kate Bundle
Chief Executive

BOARD OF TRUSTEES

Pru Etchevery, ONZM, Chair
Dan Bidois, Trustee
Jocelyn Bray, Trustee
Des Brennan, Trustee
Judith McKay, Trustee
Niwa Nuri, Trustee
Jo-Anne Thomas, Trustee

STAFF

Kate Bundle, Chief Executive
Lisa Braid, National Operations Manager
Merle Lambert, National Support Coordinator
Giselle Stalls, Client Services Administrator
Tricia Corin, Specialist Advocate
(Financial Support & Benefits)
Hannah Morris, Community Outreach Advocate
Karla Macdonald, Communications and Projects Coordinator

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Whangarei	Christine	021 061 5387	Napier	Nga	022 341 7789
Waitakere	Waiora	022 647 3032	Porirua	Roma	022 050 4761
South Auckland	Virginia	09 277 7514	Greymouth	Donna	0274 840 688
Whitianga	Gillian	027 454 0314			

Specialised support for grandparents raising grandchildren

He tautoko Motuhake mo ngā tupuna e whakatipu ana i a raatau mokopuna

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

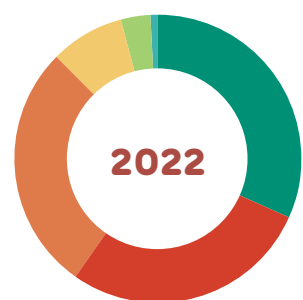
Our services

Ko a maatau ratonga

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

What we did in 2022

Ngā mahi i mahia e matou i te 2022

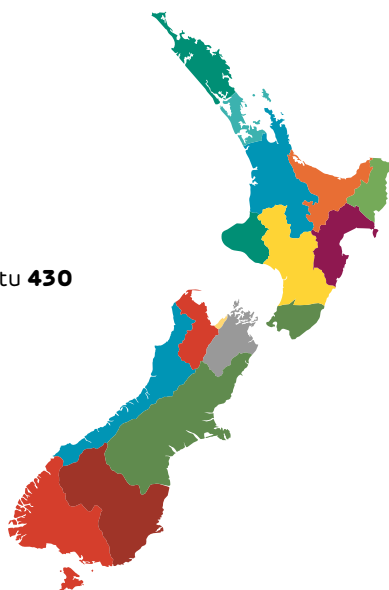


- 445** Supported new members with information packs
- 437** Advocacy support on parenting and guardianship
- 505** Advocacy on income support needs
- 132** Emergency care packs and essentials
- 55** Caregivers educated through our SALT workshops
- 1** Submission presented via Zoom to the United Nations Children's Rights Committee's Day of General Discussion on Kinship and alternative care on 17 September 2021.

Where our member families live

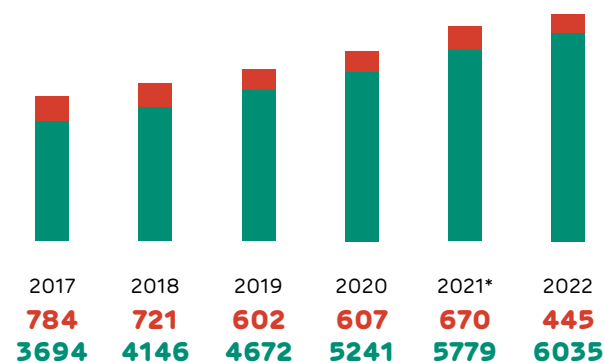
Te wahi e noho o taatau mema

- Northland **432**
- Auckland **1594**
- Waikato **925**
- Bay of Plenty **691**
- Taranaki **111**
- Gisborne **96**
- Hawkes Bay **304**
- Whanganui/Manawatu **430**
- Wellington **518**
- Tasman **34**
- Nelson **65**
- Marlborough **37**
- West Coast **38**
- Canterbury **475**
- Otago **138**
- Southland **97**
- Confidential **49**



Membership growth

Te pikinga ake o to maatau mema

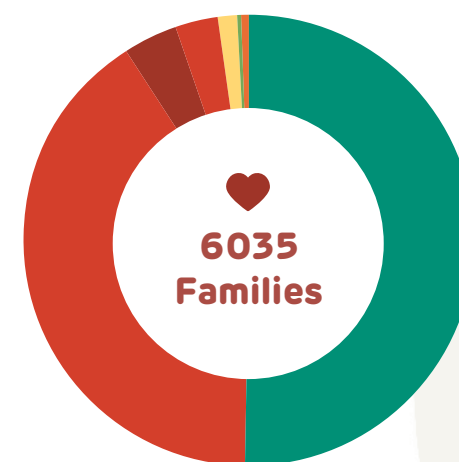


New member families | Total member families

* 2021 report was for 15 months to 30 June 2021

Ethnic profile of membership

Te taupori ā-iwi o ā mātou mema



- 50.4%** NZ European
- 40.7%** NZ Maori
- 3.1%** Pacific People
- 0.4%** Asian
- 0.4%** MELAA
- 1.2%** Other European
- 3.8%** Undisclosed

Referral agencies & sources

Ngā whakahaere i tuku kaitiaki mai ki a maatau

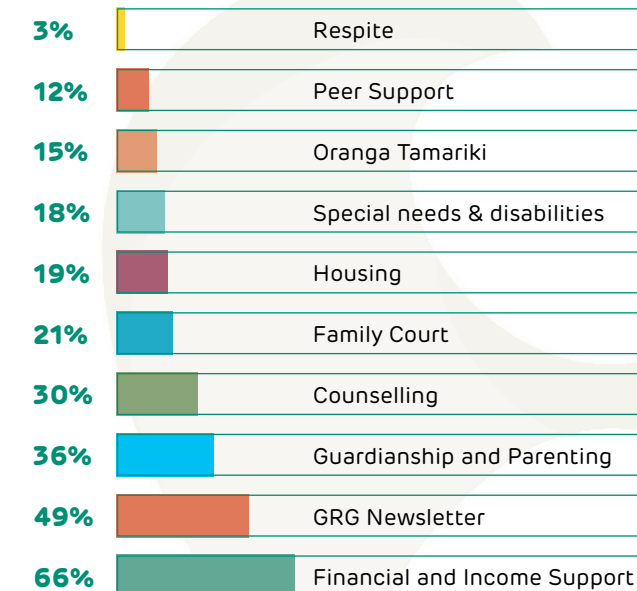


- 24%** Friend
- 18%** Community Providers
- 17%** Internet
- 12%** Relative
- 10%** Oranga Tamariki
- 5%** GRG Member, Staff or brochure
- 5%** Media
- 4%** Barnardos
- 3%** Health Providers
- 2%** School

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

Why members seek our support & advice

Te take i tonono ai nga mema ki te tautoko me te tohutohu



Oranga Tamariki involvement with children at GRG registration

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



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

Achievements this year

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

Another year of pandemic lockdowns and restrictions presented many challenges, with an increase in existing clients needing extra support, a reduction in new client referrals and fewer in-person training and education for staff and clients.

What we achieved



6035

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

(2021: 5,779)



5869

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

(2021: 7731 – Note: This does not include calls via staff mobile phones which increased substantially during Covid-19 lockdowns with remote work from home.)



\$673,380

In arrears payments were paid to **33 clients** because of our advocacy to establish their entitlement to this income support.

(2021: \$690,278 – Note: these figures relate to a 15-month report to 30 June 2021)



36,154

Newsletters with current issues, articles, events, and key updates to law, policy, financial support and other issues were distributed via email or post to **6185** grandparent or whānau care families, stakeholders and professionals in the child welfare sector.

(2021: 44,133, 5,939 – Note: these figures relate to a 15-month report to 30 June 2021)



60

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

(2021: 58)



445

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

(2021: 670 – Note: this figure relates to a 15-month report to 30 June 2021)



37

Support and Coffee Groups nationwide, recruitment of **7 new volunteer Coordinators**, providing vital support to member caregivers in their community.



98%

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

(2021: 94%)

Advocating, guiding and supporting grandparents

Te taunaki, te arahi me te tautoko i a maatau kaitiaki

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

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

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

"The difference this help has made is to clarify my role as the primary caregiver in a family with complexities and to provide reinforcement and mentoring with regards to our rights and eligibility for services from providers."

– GRG member

"Knowing that GRG are there to help us has taken a lot of stress off me. I didn't know what my granddaughter was entitled to until GRG came into our lives... I'm so grateful."

One of our grandparents raising her grandchild for the past 8 years had been wrongly denied the Unsupported Child Benefit and through our advocate's help she was granted this support, the additional supports and a lump sum arrears payment. We also helped her with an Extraordinary Care Fund application to purchase a BYOD for her grandchild's online schooling and provided extra support including clothing and essentials. She told us that since receiving our help she has a better understanding of her legal rights and status as a caregiver, and added that:

"My granddaughter's happier now she knows she is able to play sport without the worry of how it will be paid for... without you to help us we would have still been struggling. You are a God send, and I will be forever grateful for your support. Thank you GRG and God bless you for all that you do, you are all truly amazing!"

– GRG member



Ngā Hua: Outcomes of our advocacy service

505

Members, including 228 new clients requested and received information, advice or advocacy assistance from our Specialist (Income Support) Advocacy Service.

(2021: 517, 324)*

437

Clients requested and received help from our Community Outreach Advocacy service including 212 new clients, needing help with parenting, guardianship, Family Court, Oranga Tamariki, special needs, schooling, education, mental health, youth justice or housing concerns.

(2021: 579, 394)*

132

Clients and families in need received emergency care packs with donated new and pre-loved clothing, backpacks, toys, bedding, school bags, toiletries, books, and other essentials.

(2021: 167)*

90%

Of our clients said that since receiving support or advice from GRG, they now have a better understanding of their rights and responsibilities as a caregiver than before they became a member and asked for help.

(2021: 83%)

95%

Of our clients said our support, information, advice, and advocacy helped them access their income support entitlements or helped them with Oranga Tamariki, Family Court and other agencies.

(2021: 96%)

93%

Of our clients say our support services met their needs.

(2021: 89%)

*Figures in 2022 are for 12 months whereas 2021's report period was for 15 months

Empowering and grandparents and strengthening whānau

Te whakamana i nga koroua me te whakapakari i nga whānau

Pandemic restrictions considerably reduced our ability to hold our in-person Simply Acquired & Learned Techniques™ (SALT) caregiver education workshops compared to last year. However, we were able to focus on some exciting developments to enhance this unique programme developed by GRG in 2017 to meet the needs of grandparents and whānau.

Over the past five years over 470 grandparents and whānau carers have taken part in a SALT workshop in which they have developed a trauma-informed understanding of how to establish a positive and supportive connection with a child in their care in a way that supports their healing from past trauma and strengthens their sense of belonging and security within their whānau.

This year with funding support from Zonta International's District 16 (NZ), we have been able to complete the development of a comprehensive Facilitator's Training Guide, enabling us to recruit

and train a new SALT workshop facilitator in the year ahead so that we can offer this vital programme to many more caregivers. A SALT Workshop Participant's Workbook has also been completed for all caregivers to reinforce their learning and understanding long after the workshop itself. We are excited to be developing further modules for this programme to support our caregivers' greater insight and learning for the benefit of the tamariki and rangatahi they are raising and for their own sense of well-being as caregivers.

Outcomes of our caregiver education

55

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

(2021: 153)*

9

Trauma-informed care, education workshops for grandparent and whānau caregivers through our SALT programme were facilitated in Whangarei, Auckland Central, Waitakere, Napier, Hastings, Wellington, Nelson, Christchurch, and Dunedin.

(2021: 21)*

100%

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

(2020:100%)

**based on 47/55 respondents who completed feedback evaluation forms.

In evaluating the SALT training, a grandmother said it has been:

"Incredibly relevant to our situation and will be so useful. I now have a clear plan for meeting challenging behaviour."

"I enjoyed the [escalation and de-escalation module and case study] especially as very similar things happen."

The module on enabling behaviour:

"Was really tough but I feel lighter having done it."

Overall, her feeling about the training is:

"Very positive. This has been the most useful course I have ever been on."

Client Feedback and Trends

Nga urupare a te kiritaki me nga ia

In a year punctuated by COVID-19 pandemic restrictions and lockdowns, grandparents and whānau care clients have sought our advocacy assistance across an increasingly complex range of issues. This has included needing help to resolve their temporary, emergency, or inadequate housing situations.

Historically emergency and transitional housing issues were not a core area of concern for our clients, but since 2020, new clients seeking our assistance with their housing issues have increased over 900%. In the past year alone more than one in every six clients has needed advocacy help with their housing concerns.

Our surveys of clients referred to our advocacy service have also included social and well-being questions since 2020, revealing insights into the challenges facing our clients, children and their families. These include the following:

52% have had COVID-19 and **72%** remain worried about the ongoing impact of the pandemic on their whānau. **20%** of caregivers feel socially isolated, up **48%** compared to 2021.

12% have ongoing health issues due to COVID-19 and **11%** have had health issues get worse or they could not be addressed due to the lockdowns.

There has been an increase in food insecurity and financial challenges facing our families with just **22%** reporting that their whānau now has access to nutritious meals, down **42%** compared to 2021. Just **44%** of children now have the clothing and essentials they need, which is also down **10%** compared to 2021. **22%** of our families don't have enough devices in their home for the children who need them for schooling and **6%** are living in temporary, transitional, or emergency accommodation.

On a positive note, **65%** of our caregivers reported that they now feel better supported in their role as a caregiver since joining GRG, up **23%** on 2021.

Measuring social change and positive impacts

Kia pehea te nui o te paanga ka mahia e tatou

Across multiple domains, ImpactLab's GoodMeasure® report, measures the social value of a programme or service, including the likely individual economic and social well-being outcomes and the avoided costs to society as a result.

During the year we had the opportunity to understand the social return on investment for each dollar spent on our services and programmes. ImpactLab calculated that every year GRG delivers over \$1.6M of measurable good to society in New Zealand. It also means that every dollar invested in GRG delivers \$4.10 of measurable good to New Zealand.

Their report notes that our real-world value is even greater than this. For example, the impact a sense of increased belonging (whanaungatanga) can provide for the child and their grandparents' wellbeing because of GRG's services cannot yet be directly quantified with available data.

The GoodMeasure® Report is available to download from our website under the About GRG/Our Impact tab.

Social Value
\$1,633,383 → **Social Return on Investment**
\$1 : \$4.10

International Advocacy and Leadership

Te tautoko me te kaiarahi o te ao

For the first time, the focus of the United Nations' 2021 Day of General Discussion (DGD) was on children in alternative care. We took this opportunity to partner with Family For Every Child, VOYCE Whakarongo Mai, Pillars NZ and Wai Research to highlight the needs of children in kinship and non-statutory care with a joint written submission to them on 30 June 2021.

The Chair of the United Nations Office of the High Commissioner for the Human Rights Committee on the Rights of the Child then invited GRG's Chief Executive, Kate Bundle to present recommendations to the DGD's Working Group Discussion on "Delivering appropriate quality alternative care services". Due to the pandemic this meeting was held online with an international audience of over 500 representatives from State parties. Following the DGD, the UN's Outcome Report and Recommendations to State Parties to the United Nations Convention on the Rights of the Child included all our recommendations calling for:

- Better access to legal aid for caregivers;
- Law reform to ensure equity between kin and foster carers;
- Law changes that will ensure children qualify for support from the time of their care placement;
- The need for a clearer legal pathway to guardianship for carers where needed;
- Increased resources to provide children with therapy and counselling services, disability supports, and learning tools; and
- More effective cultural competency training for social workers working with whānau.



Celebrating our tamariki and their achievements

Te whakanui i a tatou tamariki me o ratou whakatutukitanga

We are delighted to share the artwork of Kase Rowling-Coleburn on the next two pages. Kase's grandparents have been members of GRG for many years after he and his sister came into their care.

In deciding on a theme for his art portfolio, Kase says he thought to himself:

"What is personal to me? The very first thing that came to my mind was family. After searching for ideas, I came to a conclusion that I would base my portfolio on my grandparents raising me through my viewpoint."

I am currently residing at Massey University in Wellington, doing a bachelor's degree in design with honours. This is where my journey has brought me so far. My portfolio is all about my identity and the reflection on my grandparents raising me."

Family with phone: This captures the essence of my family today, displaying the generation gap. My grandparents are holding hands, which evokes their connections to one another which they needed to raise us. The use of colour is again constructively used to deliver a physiological motif. Orange as a secondary colour is used within grandma's coat. It symbolises endurance, joy and determination, whilst atmospheric greys recognise the balance within our lives. The use of our school uniforms informs the viewer of the present stage of life, whilst also reflecting the influence of school life.

You can follow his journey of art at Kase Rowling-Coleburn on Facebook

Caring, collaboration and family time

Atawhai, te mahi tahi, me te wa me te whānau

Within their local communities, our Support Groups provide a vital link for families in which they find much needed support, guidance and fellowship. Often lasting friendships are formed through the Support Groups for both carers and children, supporting and developing their sense of belonging within their whānau and our unique community of grandparent and whānau care families.

Throughout the year, as pandemic restrictions permitted, there were many wonderful examples of Support Group initiatives in which our volunteer Support Coordinators quickly adapted to the changing times and needs of families, linking them in with many other community organisations who collaborated with us to support them.

Some of these collaborations are featured in the following photo pages. Our Papakura Support Group's collaboration with Kiwi Harvest, for example, has made a substantial difference for many families in need, providing a regular supply of good surplus fresh food that has been distributed in the Papakura and Pukekohe areas.

GRG's Hamilton Support Group celebrated our 20th birthday party with their 'Xmas in the Park 2021'. This was a fun day out for 72 Hamilton caregivers and their whānau, who enjoyed a BBQ at the Hamilton Botanical Gardens. All 40 tamariki in attendance received a carefully wrapped Christmas gift provided by Kids in Need Waikato and the Hamilton West Support Group team of Tania, Martine and Hamilton East team of Maria and

Terrie-Marie along with six volunteers from Sunrise Rotary made the day the success that it was. Alongside this a visit from Santa and a traditional lolly scramble was a highlight.

In Tokoroa our Support Group also collaborated with Kids in Need Waikato (KINW) to create a day of excitement for local caregivers and their tamariki and rangatahi with a picnic at Lake Moanuanui. This was also a wonderful opportunity to welcome new members to the Support Group.

In South Auckland, the new Mobile Health Clinic collaborated with our Papakura Support Group, offering free health checks to anyone referred with an identified need. This novel service offers all the services that a normal GP offers and can be delivered to the home or an arranged meeting place.

We gratefully acknowledge Kids in Need Waikato, Zonta Clubs, Circus Quirkus, Sunrise Rotary, the Mobile Medical Clinic in South Auckland and Kiwi Harvest and the many other businesses and community organisations who have supported our families and our Support Groups this past year.



"The food parcels Shirley brings to our home... it has just been overwhelming for us knowing that this will help our grandchildren to be fed and clothed, a weight was lifted off our shoulders."

– Papakura GRG Member





Since a very young toddler my twin sister and I were raised by our grandparents.

I am blessed.

I've succeeded above any misfortunes.

I've come from a humble beginning.

My insecurities have pushed me to be a perfectionist.

Art for myself is a release where I am able to truly express myself.

Art is an expression of the soul.

I am currently residing at Massey University in Wellington, doing a bachelor degree in design with honours. This is where my journey has brought me so far.

You can follow my journey of art at Kase Rowling-Coleburn on Facebook.

I hope you enjoy my art as much as I have.

– Kase Rowling-Coleburn



"Thank you, I would never have coped without GRG help. I would have given up and the child would have remained in a home full of drugs and violence. The child's life has changed so much and she is safe now."

– GRG Member

"The support provided was excellent, right at the time I needed to talk to someone, and I knew that they understood what I was going through."

– GRG Member



2021/22 financial results

Ngā Hua Putea

GRG has maintained its sound financial position in spite of a challenging year managing the economic pressures and lockdown restrictions through the pandemic which has had an impact on the ability to hold in-person caregiver training. This year our performance report is for 12 months to 30 June 2022 and compares to the 15-month report in 2021 to align our year end with the social services sector and our Oranga Tamariki contract.

Entity Information *Mōhiohio hinonga*

ENTITY STRUCTURE

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

MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES

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

MAIN METHODS USED BY ENTITY TO RAISE FUNDS

The Trust applies to both public and private funders through the application processes required by these organisations. In the 2021/2022 year, the Trust benefited from funding support from Zonta New Zealand's District 16 Biennium Project for 2020–2022, for the Trust's caregiver education programme called SALT (Simply Acquired & Learned Techniques™).

ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED SERVICES AND GOODS OR SERVICES

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

LEGAL NAME OF ENTITY

Grandparents Raising Grandchildren Trust New Zealand

ENTITY TYPE AND LEGAL STATUS

Grandparents Raising Grandchildren Trust NZ is a Charitable Trust incorporated under the Charities Act 1957

REGISTRATION NUMBER CC20205

POSTAL ADDRESS

P O Box 34892, Birkenhead, Auckland 0746

PHYSICAL ADDRESS

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

CONTACT

Free Helpline: 0800 GRANDS | 0800 472 637
+64 9 418 3753
office@grg.org.nz
www.facebook.com/grg.org.nz
www.GRG.org.nz

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

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

FOR THE 12 MONTHS ENDED 30 JUNE 2022

	Note	Actual this year 12 Months \$	Actual last year 15 Months \$
REVENUE			
Donations, fundraising and other similar revenue	1	795,182	802,768
Revenue from providing goods or services	1	-	-
Interest, dividends and other investment revenue	1	3,697	5,793
Total Revenue		798,879	808,561
EXPENSES			
Expenses related to public fundraising	2	4,118	5,487
Volunteer and employee related costs	2	457,852	492,633
Costs related to providing goods or services	2	252,779	292,570
Grants and donations made	2	1,300	1,110
Other expenses	2	8,292	7,283
TOTAL EXPENSES		724,341	799,083
(DEFICIT)/ SURPLUS FOR THE YEAR		74,538	9,478

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


CONSOLIDATED STATEMENT OF FINANCIAL POSITION

"WHAT THE ENTITY OWNS?" AND "WHAT THE ENTITY OWES?"

AS AT 30 JUNE 2022

	Note	Actual this year 12 Months \$	Actual last year 15 Months \$
ASSETS			
Current Assets			
Bank accounts and cash	3	250,414	160,548
Debtors and prepayments	3	35,869	13,835
Short term investments	3	270,566	269,693
Total Current Assets		556,849	444,076
Non-Current Assets			
Property, plant and equipment	4	10,312	10,029
Other non-current assets	3	216	407
Total Non-Current Assets		10,528	10,436
TOTAL ASSETS		567,377	454,512
LIABILITIES			
Current Liabilities			
Creditors and accrued expenses	3	19,610	25,861
Employee costs payable	3	66,664	56,210
Unused donations and grants with conditions	3 and 7	138,701	104,127
Total Current Liabilities		224,525	186,198
TOTAL LIABILITIES		224,525	186,198
TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)		342,852	268,314
ACCUMULATED FUNDS			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		229,209	154,671
Reserves	5	-	-
TOTAL ACCUMULATED FUNDS		342,852	268,314

Signed for and on behalf of the Board of Trustees:

Trustee:  Date: 20 October 2022

Trustee:  Date: 20 October 2022

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

CONSOLIDATED STATEMENT OF CASH FLOWS

"HOW THE ENTITY HAS RECEIVED AND USED CASH"

FOR THE 12 MONTHS ENDED 30 JUNE 2022

	Note	Actual this year 12 Months \$	Actual last year 15 Months \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Donations, fundraising and other similar receipts		807,502	850,829
Receipts from providing goods or services		-	-
Interest, dividends and other investment receipts		3,723	7,764
Net GST		-	-
Cash was applied to:			
Payments to suppliers and employees		710,020	774,830
Donations or grants paid		1,300	1,110
Net Cash Flows from Operating Activities		99,906	82,653
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES			
CASH WAS RECEIVED FROM:			
Cash was applied to:			
Payments to acquire property, plant and equipment		9,167	8,045
Payments to purchase investments		873	1,100
Net Cash Flows from Investing and Financing Activities		(10,040)	(9,145)
Net Increase / (Decrease) in Cash		89,866	73,508
Opening Cash		160,547	87,039
Closing Cash		250,414	160,547
This is represented by:			
Bank Accounts and Cash	3	250,414	160,547

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

CONSOLIDATED STATEMENT OF ACCOUNTING POLICIES

“HOW DID WE DO OUR ACCOUNTING?”

FOR THE 12 MONTHS ENDED 30 JUNE 2022

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 is comprised of Grandparents Raising Grandchildren Trust New Zealand and its Support Groups which operate their own bank accounts and which are located in Rotorua, Wairarapa Taumarunui and Wellington. Grandparents Raising Grandchildren Trust New Zealand controls these Support Groups on the basis that Grandparents Raising Grandchildren Trust New Zealand can provide benefits for them and direct the operating decisions of these Support Groups. There are other Support Groups located throughout New Zealand which do not operate their own bank account.

GOODS AND SERVICES TAX (GST)

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

INCOME TAX

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

BANK ACCOUNTS AND CASH

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

STATEMENT OF CASH FLOWS

The Statement of Cash Flows is prepared exclusive of GST, which is consistent with the direct method. The following are definitions of the terms used in the Statement of Cash Flows:

- (a) Cash is considered to be cash on hand, current accounts in banks, and other highly liquid investments (such as term investments) in which the entity invests as part of its day to day cash management.

- (b) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash
- (c) Operating activities includes all transactions and other events that are not financing or investing activities.
- (d) The reconciliation of the surplus (deficit) after tax with the net cash flow from operating activities is set out in the Statement of Cash Flows.
- (e) The cash flow statement includes the cash movements for the Support Groups, which were consolidated for the first time in 2016.

REVENUE RECOGNITION

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

PROPERTY, PLANT AND EQUIPMENT

The entity has the following classes of Property, Plant and Equipment:
Furniture and Fittings 16% DV
Computers (including Software) 50% - 60%DV
All property, plant and equipment is stated at cost less accumulated depreciation. Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

INTANGIBLE ASSETS

Intangible assets are stated at their historical cost less armotisation 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. However the Financial Year end was amended by the Board to 30 June from 31 March as at 30 June 2021 and therefore previous years comparative figures are for 15 months.

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 1: ANALYSIS OF REVENUE		This year 12 Months \$	Last year 15 Months \$
REVENUE ITEM	ANALYSIS	\$	\$
Donations and other similar revenue	Aileen Drewitt Charitable Trust	-	5,000
	The Norman and Marion Allright Trust	20,000	40,000
	Altrusa International of Te Awamutu Incorporated	-	4,000
	Auckland Council	-	5000
	Bay Trust	37,498	17,502
	Charis / MACT	3,000	3,000
	Community Organisation Grants Scheme (COGS)	130,916	113,228
	Covid 19 Employer Wage Subsidy Scheme	25,200	39,348
	Donations received through GiveALittle	-	500
	DV Bryant Trust Board	12,500	10,000
	Foundation North	123,750	150,000
	Geyser Foundation	12,000	-
	Hoku Foundation	25,000	-
	Kiwanis Club of Westside Hamilton	500	-
	Lions Club of Tokoroa Incorporated	10,000	3,000
	Marilyn J.V. Hoggard	20,000	20,000
	MFS International Donation	25,795	25,000
	NZ Lotteries	62,500	70,000
	Offshoot (NZ) Ltd	2,572	1,803
	Oranga Tamariki - Ministry for Children	96,599	101,152
	Rata Foundation	-	15,000
	Remuera Lions Club Incorporated	5,923	6,001
	Richard and Peggy Greenfield Foundation	10,000	-
	Rotorua Energy Charitable Trust	-	24,000
	Rotorua Lakes Council	5,000	-
	SkyCity Auckland Community Grant	41,429	41,424
	Skycity Hamilton Community Trust	3,750	-
	Specsavers	1,241	1,825
	Suncorp (incl Good to Give)	11,093	14,229
	Sundry Donations	13,010	21,550
	Tai Shan Foundation	10,000	-
	The Phillip Verry Charitable Foundat	5,000	10,000
	The Tindall Foundation	5,961	-
	Three Bears Trust / Charis Trust	-	2,500
	Top of the South Community Foundation	-	1,000
	Trusts Waikato	15,000	15,000
	United Way (Catalytic Foundation)	-	15,500
	Waikato W.D.F.F. Karamu Trust	4,000	
	Zonta Clubs	55,945	26,206
TOTAL DONATIONS AND OTHER SIMILAR REVENUE		795,182	802,768
Revenue Item	Analysis		
Revenue from providing goods or services	Revenue generated by Support Groups	-	-
Interest, dividends and other investment revenue	Interest	3,697	5,793
TOTAL REVENUE FROM PROVIDING GOODS OR SERVICES		3,697	5,793



NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 2: ANALYSIS OF EXPENSES		This year 12 Months \$	Last year 15 Months \$
EXPENSE ITEM	ANALYSIS		
Expenses related to public fundraising	Advertising and Promotion	4,118	5,487
TOTAL EXPENSES RELATED TO PUBLIC FUNDRAISING		4,118	5,487
Volunteer and employee related costs	Honorarium	-	-
	Salaries and Wages	445,684	478,684
	KiwiSaver contributions	11,675	12,583
	ACC levies	493	1,366
TOTAL VOLUNTEER AND EMPLOYEE RELATED COSTS		457,852	492,633
Costs related to providing goods or services		252,779	292,570
TOTAL COSTS RELATED TO PROVIDING GOODS OR SERVICES		252,779	292,570
Grants and donations made	Gifts and Donations	1,300	1,110
TOTAL GRANTS AND DONATIONS MADE		1,300	1,110
Other expenses	Depreciation	8,292	7,283
TOTAL OTHER EXPENSES		8,292	7,283

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 3: ANALYSIS OF ASSETS AND LIABILITIES		This year 12 Months \$	Last year 15 Months \$
ASSET ITEM	ANALYSIS		
Bank accounts and cash	Cheque account balance	36,486	13,411
	Savings account balance	204,544	134,239
	Support Group bank accounts	9,384	12,898
TOTAL ASSETS RELATED TO BANK ACCOUNTS AND CASH		250,414	160,548
Debtors and prepayments	Debtors & Prepayments	34,729	12,670
	Accrued Interest	1,129	1,154
	RWT on Support Group bank accounts	11	11
TOTAL ASSETS RELATED TO DEBTORS AND PREPAYMENTS		35,869	13,835
Short term investments		270,566	269,693
TOTAL ASSETS FROM SHORT TERM INVESTMENTS		270,566	269,693
Other non-current assets	Intangible assets	216	407
TOTAL OTHER NON-CURRENT ASSETS		216	407
LIABILITY ITEM	ANALYSIS		
Creditors and accrued expenses	Trade and other payables	10,585	16,962
	GST payable	-	-
	Accrued expenses	8,575	8,900
TOTAL CREDITORS AND ACCRUED EXPENSES		19,160	25,862
Employee costs payable	Holiday pay accrual	51,188	41,890
	PAYE and other payroll liabilities	15,476	14,320
TOTAL EMPLOYEE COST LIAIBILITIES		66,664	56,210
Unused donations and grants with conditions	Income Received in Advance	138,701	104,127
TOTAL UNUSED DONATIONS AND GRANTS WITH CONDITIONS		138,701	104,127

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

THIS YEAR					12 Months	30.06.2022
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Adjust-ments	Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	3,032	-	-	302	1,004	1,726
Computers (including software)	6,997	8,945	-	68	7,288	8,586
TOTAL	10,029	8,945	-	368	8,292	10,312

LAST YEAR					15 Months	30.06.2021
Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals		Current Year Depreciation and Impairment	Closing Carrying Amount
Furniture and fixtures	3,284	685	-		937	3,032
Computers (including software)	8,291	5,052	-		6,346	6,997
TOTAL	11,575	5,737	-		7,283	10,029

Significant Donated Assets Recorded - Source and Date of Valuation

There were no significant donated assets received and recorded during the 2022 year (2021: Nil).

Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2022 year (2021: Nil). However, the Trust receives items in the form of children's clothing, toys etc which are distributed to members.

NOTES TO THE CONSOLIDATED STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 5 : ACCUMULATED FUNDS

THIS YEAR	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	113,643	154,671	-	268,314
Surplus/(Deficit)		74,538	-	74,538
Distributions paid to owners or members	-	-	-	-
Transfer from Reserves	-	-	-	-
CLOSING BALANCE	113,643	228,988	-	342,852

LAST YEAR	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	113,643	73,524	71,669	258,836
Surplus/(Deficit)		9,478		9,478
Distributions paid to owners or members		-		-
Transfer from Reserves		71,669	(71,669)	-
CLOSING BALANCE	113,643	154,671	-	268,314

BREAKDOWN OF RESERVES

		Actual This Year
Name	Nature and Purpose	\$
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.	-
NZ Lotteries/Pukeko Research Grant Reserve	The NZ Lotteries/Pukeko Research Grant Reserve account was established in 2016 to identify the specific grant provided by NZ Lotteries for the Pukeko Research Project, which spans the 2016 and 2017 financial years.	-
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.	-
TOTAL		-

Transfers from Reserves

A review of the Reserves was conducted in 2020/2021 Financial year to determine their appropriate financial accounting treatment. At A Meeting of the Trust Board on 29 June 2021 it was ratified "That the Reserves as detailed in Note 5 (Page 36) of the Annual Report 2020 be transferred out and incorporated in the Financial Statements as advised in conjunction with advice from GRG appointed Auditors RSM." Accordingly the Sustainability and Contingency Reserve and the Support Groups opening bank accounts reserve have both been closed.

NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

FOR THE 12 MONTHS ENDED 30 JUNE 2022

NOTE 6: COMMITMENTS AND CONTINGENCIES

COMMITMENT	EXPLANATION AND TIMING	At Balance Date 2022	At Balance Date 2021
		\$	\$
Commitments to lease or rent assets	Grandparents Raising Grandchildren Trust moved into new premises on 1 July 2018 and entered into a lease with Pineridge Properties Ltd, for a 6 year lease to 30 June 2026 with 3 x two years Rights of Renewal. The first renewal date was 1 July 2020. In addition to the rent the Trust is required to pay for Rates, Utilities, Landlord's chattels insurance air conditioning maintenance fees, security call out charges and quarterly Body Corporate Fees and charges. The commitment is expressed up to 30 June 2023 accordingly taking into account the exercising of the right of renewal by GRG on 1 July 2020, and 1 July 2022.	46,959	42,860

Contingent Liabilities and Guarantees: There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

NOTE 7: OTHER

Significant Grants and Donations with Conditions which have been Recorded as a Liability

DESCRIPTION	PURPOSE AND NATURE OF THE CONDITION(S)	Received	Not Fulfilled Amt
Lotteries Grants Board	The Lotteries National Community grant was approved and paid in March 2022 and will be part utilised in the 2022/2023 financial year to fund operational, programme and support delivery costs.	70,000	52,500
Foundation North Grant	The Foundation North Grant was approved and paid in October 2021 and will be utilised over the 12 month period that it was approved for between 2021/2022 and 2022/2023 financial years	165,000	41,251
Bay Trust	The Bay Trust Grant was approved and paid in January 2022 and will be utilised over the 12 month period that it was approved for between 2021/2022 and 2022/2023 financial years	40,000	20,000
Sky City Hamilton		15,000	11,250
Catalytic Foundation	Catalytic Foundation - Southland/Canterbury/Whanganui/Dunedin	12,500	12,500
Other	Franklin Support Group - \$200 & COGS Far North \$1,000	1,200	1,200
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		nil	nil
TOTAL			138,701

NOTE 8: RELATED PARTY TRANSACTIONS

Pru Etcheverry (Chair) is a Trustee for the SkyCity Community Trust. Sky City Community Trust notified a grant of \$50,000 in 2022 but the funds were received in the 2023 financial year. (2021: \$82,854)

NOTE 9: EVENTS AFTER THE BALANCE DATE

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)

NOTE 10: ABILITY TO CONTINUE OPERATING

In response to the Covid 19 Protection Framework, and its effects on GRG's ability to operate at normal activity levels, GRG was unable to complete some budgeted activities during 2021/2022 financial year. However, with the relaxation of Covid 19 protocols, especially the ability to have face to face activities, GRG has budgeted that the current years surplus will be utilised in the 2023 Budget and has accordingly budgeted for a loss of (\$35,000) which will be funded from accumulated reserves. The GRG Board have used the going concern assumption in the preparation of the consolidated performance report, and are confident that the Covid 19 pandemic response will not negatively affect GRG's operations in the 2022/2023 financial year.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Grandparents Raising Grandchildren Trust New Zealand

OPINION

We have audited the consolidated performance report of Grandparents Raising Grandchildren Trust New Zealand (the "Trust") which comprise:

- the entity information for the period ended 30 June 2022;
- the consolidated statement of service performance for the period then ended;
- the consolidated statement of financial position as at 30 June 2022;
- the consolidated statement of financial performance for the period then ended;
- the consolidated statement of cash flows for the period then ended; and
- the statement of accounting policies and other explanatory information.

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the consolidated statement of service performance are suitable; and
- the accompanying consolidated performance report on pages 8 to 30 presents fairly, in all material respects:
 - the entity information for the period ended 30 June 2022;
 - the service performance for the period then ended; and
 - the financial position of the Trust as at 30 June 2022, and its financial performance and cash flows for the period then ended;

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the consolidated statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and consolidated statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated performance report section of our report*.

We are independent of the Trust in accordance with Professional and Ethical Standard 1 International *Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Trust.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 10 on page 30 of the consolidated performance report, 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 pages 4-7 & 34 which includes, Vision, mission and values, Strategic priorities, Chair and CEO report, Board, staff & support group coordinators and Thank you page (but does not include the statement of service performance, consolidated performance report, and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the consolidated performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated performance report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated performance report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF TRUSTEES FOR THE CONSOLIDATED PERFORMANCE REPORT

The Trustees are responsible, on behalf of the Trust, for:

- a. Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable, and understandable, to report in the statement of service performance;
- b. the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report
 in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board; and
- c. such internal control as the Trustees determine are necessary to enable the preparation of the consolidated performance report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated performance report, the Trustees are responsible, on behalf of the Trust, for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the consolidated performance report as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these consolidated performance report.

As part of an audit in accordance with ISAs (NZ), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the consolidated performance report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the consolidated performance report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern; and
- Evaluates the overall presentation, structure, and content of the consolidated performance report, including the disclosures, and whether the consolidated performance report represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable, and understandable

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

WHO WE REPORT TO

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Grandparents Raising Grandchildren Trust New Zealand and its Trustees as a body, for our work, for this report, or for the opinions we have formed.



RSM Hayes Audit
20 October 2022
Auckland

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practises in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

Ngā mihi nui – thank you for your support

We're immensely grateful for the support of our major funders, as well as the many generous private individuals, organisations and trusts who have supported our work in the community financially, or with services in kind or donations of essentials for our families in need.



Grants and donations

Takuhe pūtea me ngā takoha

The Norman and Marion Allright Trust
Bay Trust
Charis / MACT
Community Organisation Grants Scheme (COGS)
DV Bryant Trust Board
Foundation North
Geyser Foundation
Hoku Foundation
Kiwanis Club of Westside Hamilton

Lions Club of Tokoroa Incorporated
Marilyn J.V. Hoggard
MFS International Donation
NZ Lotteries
Offshoot (NZ) Ltd
Oranga Tamariki - Ministry for Children
Remuera Lions Club Incorporated
Richard and Peggy Greenfield Foundation
Rotorua Lakes Council
SkyCity Auckland Community Grant

SkyCity Hamilton Community Trust
Specsavers
Suncorp (incl Good to Give)
Sundry Donations
Tai Shan Foundation
The Phillip Verry Charitable Foundation
The Tindall Foundation
Trusts Waikato
Waikato W.D.F.F. Karamu Trust
Zonta Clubs

Donations of essentials or services in kind

60s Up Movement NZ
Altrusa - Hamilton
Altrusa - Te Awamutu
Auckland Council - Dunkirk Activity Centre
Bert Sutcliffe Retirement Village - Knitting Group
Best Start Glenfield
Bethany Park
Big Brothers Big Sisters Eastern Bay of Plenty
Birkenhead Local Community
Canon NZ - Auckland
Caring Families Aotearoa
Caring Families Aotearoa Rotorua Group
Centre Opportunity Shop
City Impact Church
Community Impact Church
Foster Hope
Foster Hope Northland
Good Bitches Baking
Heart Space Studio
Heart to Heart
Heart to Home
Highbury Community House, Birkenhead

Hope Christian
Kaiteriteri Kai Rescue
Kids in Need Waikato
Kindness Collective
Kiwi Harvest
Knightsbridge Village Knitting Group
Liberty Church
Link Marketing Services
Lions Club of Remuera
One Big Family
Porirua RSA
Rotary Club of Rotorua North
Safe Haulage Ltd
Sanitarium
St Vincent's de Paul
Summerset at Heritage Park
Taumarunui RSA

Taumarunui Women's Refuge
The Cause Collection
The Geko
The Shoe Box Christmas
Tokoroa Host Lions Club
Waikato Sunrise Rotary
Waste Not Want Not
Whakatū Presbyterian Church
Whitcoulls Papakura
Yarnteeze Knitting Group
Zonta International District 16 (NZ)



"Amazing to have the incredible support and professional advice. Motivating and committed GRG advisors, for which I am so grateful for the knowledge, courage, and ongoing encouragement as wahine toa."

– GRG member

Grandparents Raising Grandchildren Trust New Zealand

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