



empowering and supporting grandparent and  
whanau caregivers in New Zealand

**ANNUAL REPORT 2017**

# Annual Report 2017

*pūrongo ā-tau*



## Contents

### Page

<b>GRG Trust NZ Entity Information</b>	<b>3</b>
<b>Our Purpose</b>	<b>4</b>
<b>Our Objectives, Services and Initiatives</b>	<b>5</b>
<b>From the Chair</b>	<b>6</b>
<b>CEO's Report</b>	<b>7</b>
<b>Our Team</b>	
Board Profiles	<b>8</b>
Management and Service Delivery Team	<b>9</b>
Volunteers	<b>10</b>
<b>Our Membership in New Zealand</b>	<b>11</b>
<b>Our achievements in 2016-17</b>	
Support Services	<b>12</b>
Camps	<b>13</b>
Caregiver Training and Education	<b>14</b>
Research	<b>15</b>
<b>Grants and Donations</b>	<b>16</b>
<b>Financial Statements</b>	
Statement of Financial Performance	<b>17</b>
Statement of Financial Position	<b>18</b>
Statement of Cash Flows	<b>19</b>
Statement of Accounting Policies	<b>20</b>
Notes to the Performance Report	<b>21</b>
<b>Auditors Report</b>	<b>27</b>



# Entity Information

*mōhiohio hinonga*



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

**Other Name:** GRG Trust NZ

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

**Registration Number:** CC20205

**Contact details:** **Physical Address:**

Suite 4, Rawene Chambers  
17 Rawene Road  
Birkenhead  
Auckland

Phone: 09 418 3753 (office)

Email: [office@grg.org.nz](mailto:office@grg.org.nz)

Website: [www.grg.org.nz](http://www.grg.org.nz)

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

**Postal Address:**

PO Box 34892  
Birkenhead  
Auckland 0746



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



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

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



# Our Purpose

*to tatou whakaaro*



## Our Values

family is everything



children are our taonga



knowledge is strength

### Family first

When children can't be raised by their parents, research shows that children raised by whanau have better long term outcomes than children raised by non-family.

### Empowerment

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

### Sharing the load

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

## Our Objectives

*to tatou whāinga*

## Our Services and Initiatives

*to tatou ratonga me ngā kaupapa*

### Grandparents Raising Grandchildren Trust NZ's objectives are to:

Provide quality support services, information and education to grandparent and whanau caregivers raising grandchildren and kin/whanau: enabling and empowering them to promote the wellbeing and best interests of children in their care and to reduce stress and maximise stability in their lives.



- ♥ 0800 GRANDS Free Helpline ♥
- ♥ New Member Care Packs ♥
  - ♥ Monthly Newsletters ♥
  - ♥ Community Outreach ♥
  - ♥ Advocacy Services ♥
  - ♥ Local Support Groups ♥
- ♥ Respite and Holiday Camps ♥
- ♥ Online Information Resources ♥
- ♥ Caregiver Education Programmes ♥



Raise awareness of the needs of children, grandparent and whanau/kin caregivers through research and events; and to lead change in law, policy and practice for the benefit of grandparent and whanau/kin care families.

- ♥ Awareness and Appeal Campaigns ♥
- ♥ Sector Summits and Conferences ♥
  - ♥ Submissions to Parliament ♥
  - ♥ Community Partnerships ♥

# From the Chair

## *Na te Tumuaki*



**As Chair, I am excited about the growth and development** that GRG has experienced this past year. We have seen an additional 784 new member families being supported by our organisation compared to last year's increase of 580 new member families. This represents a 35% growth in new families subscribing to our services and means that more grandparents and kin carers are being supported in the challenging task of raising our vulnerable children.

**Over the past three years we have been in a period of transition** as we continue to drive towards our objectives while improving our performance and remaining accountable to our member families and generous financial supporters.

**This year the Board appointed Kate Bundle as Chief Executive** and her commitment to the organisation is undisputed. Kate has had 18 years of service with GRG as a trustee and recently as Business Development and Communications Manager. She is well informed and qualified to lead us, with her previous executive management experience, experience as a lawyer and past roles within GRG, as we move forward.

**We also welcomed Lisa Braid as Operations Manager** and Lisa brings her skills in social work management to the table. Both Kate and Lisa have worked hard to bring greater structure and accountability into our operations and as a consequence, our funding has grown substantially. We have moved into a more professional service delivery model that continues to deliver at the grass roots level and there are exciting times ahead as we continue this development. I have no doubt that as an organisation we will continue to demonstrate the value that GRG provides to New Zealand in providing support and resources to the growing number of grandparents and kin carers who are raising our vulnerable children.

**As an organisation, we continue to build strong relationships** with those providers who generously support the work undertaken by GRG. With the establishment of our Finance and Risk Committee, which has excellent support from our accountant and Secretariat, BPSL, we can demonstrate good financial performance and management.

**We are thankful for the solid funding support that GRG has** received in this past financial year and in particular we acknowledge those funders who have supported us in previous years and who continued to support us with grants in this last year – **Foundation North in 2016, Lotteries, Rotorua Energy Charitable Trust, Allright Welfare Trust, Phillip Very Charitable Trusts** and the **COGS** grants received from many communities nationwide.

**We also acknowledge The Warehouse Group (TWG),** as GRG was extremely fortunate to be the chosen recipient charity for the **Bob Tindall Golf Classic Tournament and Charity Auction** held during our **2017 Awareness Week** in March. On the day the sun shone, the drizzle fell and many a sausage and burger satisfied the players' hunger. It was a fantastic day all round and for the GRG team it was wonderful to have the opportunity to give back and serve food to the people who gave so generously.

For this opportunity, we are most grateful and extend a big "thankyou" to TWG, and to the organisations and individuals who donated the prizes and supported our cause on the day.

**It is also timely to recognise our Founding Trustee** and the inspiration behind the organisation, **Diane Vivian**. As an organisation, GRG was born out of desperate need, sheer hard work and Di's determination. In recognition of her achievements she was formally recognised in the **Queen's New Year Honours List for 2017**. Diane was made a **Companion of the Queens Service Order**, and we thank her for her many years of hard work and determination and congratulate her on receiving this honour.

**There are exciting and challenging times ahead** and as we continue to grow in an evolving environment both the Board and the Management Team remain committed to our vision to ensure that grandparents and kin carers raising grandchildren are empowered to provide a safe, secure and nurturing home for their grandchildren and to achieving better life-long outcomes for them.

Sadly, we cannot do this without financial support and we look forward to ongoing support from funders, supporters, partners and stakeholders in achieving this goal in the year ahead.

Regards,

Jo-Anne Thomas, Chair

# CEO's Report

## Te Ripoata a te Tumuaki Whakahaere



**In my first report as CEO**, I reflect on a year of sectoral change coupled with organisational developments and projects that are driving us forward in the pursuit of the Trust's purpose and objectives.

**Notably last year** we launched our 2016 Grandparent and Whanau Care survey.

This research project funded by a \$75,000 Lotteries research grant, became the largest survey of the social, wellbeing and economic issues affecting these families in the world to date. It has produced incredibly rich data which will be used to inform the further development of our services and those provided by other community agencies. It will also help shape policy, law and practice guidelines.

**Some of the key findings** from this study are outlined on page 15 of this report.

The 'first cut' of the findings published in Dr Liz Gordon's report *"The empty nest is refilled: The joys and tribulations of raising grandchildren in Aotearoa"* was published in October 2017.

**With further support from Lotteries** in the 2017/18 year we will use the huge vault of qualitative data to flesh out a range of narrower papers on themes such as: ethnicity, family circumstances, reasons for coming into care; health and education.

There is also particular interest by policymakers and the media in the experience of different groups. Drugs and alcohol issues, the impact of methamphetamine and income differentials and these issues will form the focus of further reports published in the year ahead.

**The review of Child Youth and Family** by the Expert Advisory Panel appointed by the Minister for Social Development, Anne Tolley culminated in several recommendations for the child welfare sector leading to the announcement that *Oranga Tamariki* (the Ministry for Vulnerable Children) would replace Child Youth and Family from 1 April 2017.

Over the past year we have actively engaged with key advisers leading the organisational changes giving shape to the new *Oranga Tamariki* framework that is dedicated to supporting any child in New Zealand whose wellbeing is at significant risk of harm now, or in the future.

Our team of staff and volunteers who have participated in the community engagement led by Ministry advisers are impressed by the passion, enthusiasm and drive to make the kinds of changes needed to achieve this goal.

**We look forward to working further with *Oranga Tamariki*** and other community agencies to better provide services enabling families to build safe, loving and stable relationships with the vulnerable children and young people in their care.

**Our research revealed** that 41% of children in grandparent care have been diagnosed with a psychological illness or disorder, which often relates to past trauma manifesting in anxiety and challenging behaviour.

**Informed by this finding** and the feedback from our members, we embarked on a programme to further develop our SALT 4 Caregivers (Simply Acquired and Learned Techniques) Training workshops to incorporate 'trauma informed care' modules. These workshops are designed to educate and empower the caregiver with an insight into what triggers troubling behaviour, how to de-escalate situations before they become a crisis, and strategies for effective parenting. Our programme uniquely caters for the grandparent care family dynamic; recognising the familial links, potential conflict, pressures and issues that can arise for caregivers within the wider family/whanau. The programme has been enthusiastically received to date (see page 14 for feedback).

**The Trust was honoured** to be the beneficiary of **The Warehouse Group's (TWG) Annual Bob Tindall Golf Classic Tournament and Charity Auction** at Muriwai golf course this year which was held during our Awareness Week in March 2017. We were delighted and grateful for the support shown for our work by the players and companies involved who raised \$76,000, and to TWG, Seven Events Ltd, Muriwai Golf Club, Education Action, our volunteers, Trustees and staff who worked hard to make the day such a success. These funds will contribute towards the cost of rolling out our SALT workshop programme to many more caregivers nationwide and to support the further development of our community outreach programme so that we can better support grandparent and whanau care families with complex needs.

**In the coming year**, we are focused on the implementation of a more robust outcomes evaluation framework and case management system, tracking our work with member families, our partnerships with other community providers and funders through to desired outcomes.

I am excited by the challenge, leading these organisational changes and improvements to our services and continue to be inspired by the commitment and passion shown by our volunteers and staff working with our families in their local communities and thankful for the support, insight and guidance from our Board of Trustees.

I look forward to working collaboratively with them and many others in the community in the year ahead to help enable grandparent and whanau caregivers to achieve better life-long outcomes for the vulnerable children and young people in their care.

**Finally**, we couldn't do this work without the support of our wonderful private donors, supporters and funders. On behalf of the grandparent and whanau care families benefitting from our services, our Board, staff and volunteers - thank you for your invaluable support.

Regards,

Kate Bundle, CEO



# Our Team

## Board Profiles *to tatou poari o kaitiaki*



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

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



### **Diane Vivian QSO | Founding Trustee**

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



### **Sharon Richardson | Trustee**

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



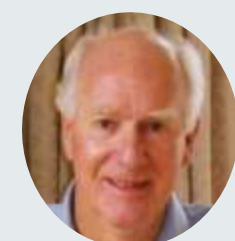
### **Des Brennan | Trustee**

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



### **Judith McKay | Trustee**

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



### **David White | Trustee**

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



# Our Team

## Management & Service Delivery *to tatou rōpū whakahaere me ngā ratonga*

### **Kate Bundle** | Chief Executive

Kate is responsible for the leadership of GRG and responsible for communications, media liaison, business development strategies and fundraising. She is passionate about ensuring that grandparent caregivers are recognised for the selfless and important role they play in our society and has been involved with GRG in various roles as both volunteer and employee since 1999.

Phone: +64 27 2446763

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

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

Phone: +64 27 398 0388

### **Diane Vivian QSO** | Member Support & Founding Trustee

Diane provides day-to-day support to new and existing members on our 0800 GRANDS helpline, writing the monthly newsletter and much more.

Phone: +64 9 480 6530

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

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

Phone: +64 9 418 375

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

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

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

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

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

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

# Our Team

## Support Group Coordinators *kairuruku rōpū tautoko*



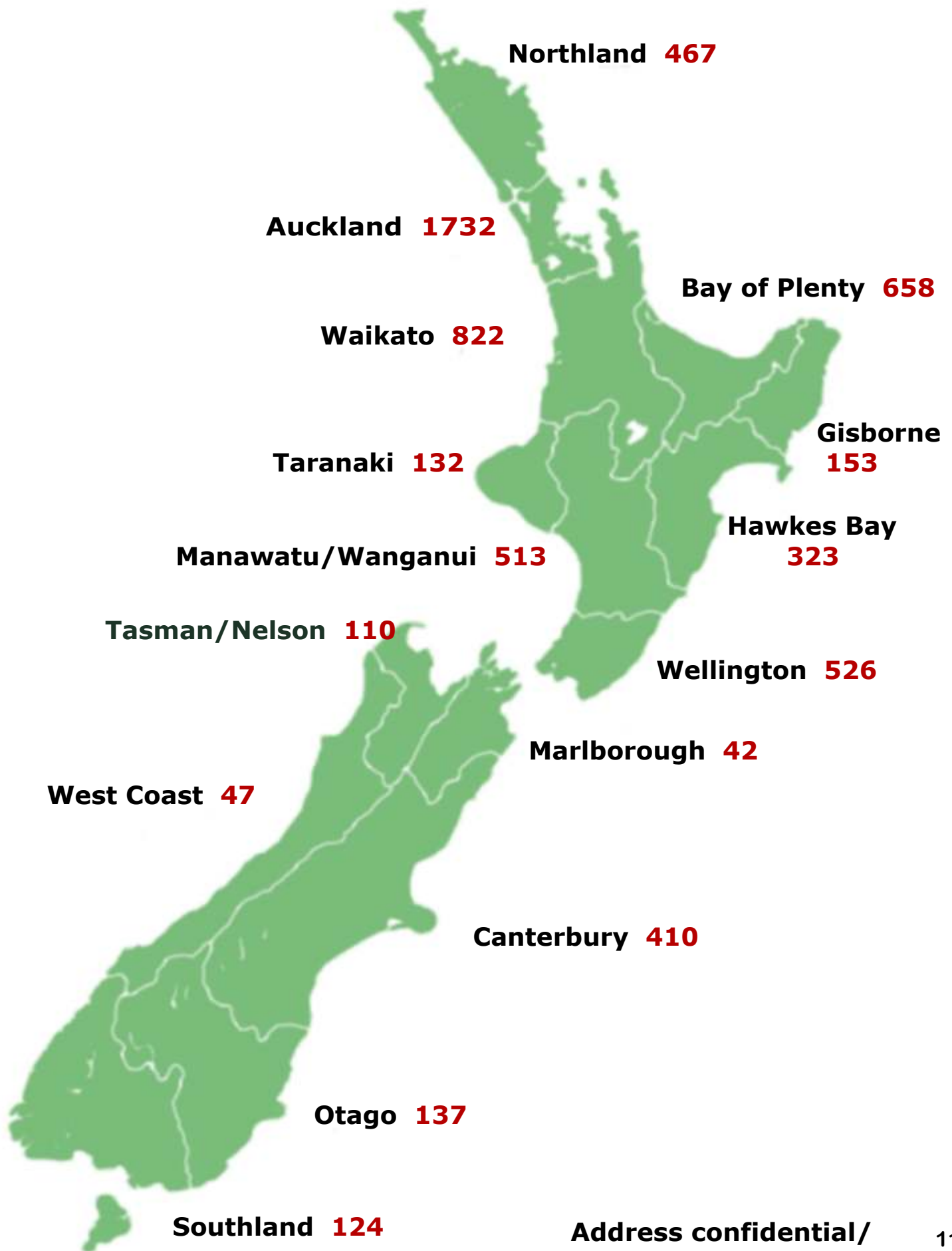
<b>Kaitia</b>	Martha Taonui-Andrews	027 266 2653	marthataounians@xtra.co.nz
<b>Kerikeri</b>	Martha Taonui-Andrews	027 2662653	marthataonuis@xtra.co.nz
<b>Kaikohe</b>	Moengaroa Floyed	09 401 3057	floyedz@xtra.co.nz
<b>Dargaville</b>	Sandy Zimmer	09 439 4420	sandy-zimmer@hotmail.com
<b>Whangarei</b>	Janet Puriri	09 435 0044	grg.whangarei@gmail.com
<b>Ruakaka</b>	Tauser Kingi	09 432 8611	tauser.kingi@vodafone.co.nz
<b>Kaiwaka</b>	Dianah Roberts	022 381 9539	mydogmollymycowmoomoo@gmail.com
<b>North Shore</b>	Diane Vivian (temp)	09 480 6530	office@grg.org.nz
<b>East/Tamaki</b>	Tess Gould-Thorpe	09 535 6903	theresagouldthorpe@gmail.com
<b>West/Waitakere</b>	Debbie Hall	09 818 7828	debron@xtra.co.nz
<b>South Auckland</b>	Virginia Peebles	09 277 7514	
<b>Papakura/Pukekohe</b>	Sharon Warne	027 419 4777	warneysvision@hotmail.com
<b>Waiuku</b>	Luana Misa	021 070 8465	luanapayne@hotmail.com
<b>Huntly</b>	Supported via Hamilton		
<b>Hamilton</b>	Pat Davis	07 855 0530	hamilton111.grg@gmail.com
<b>Te Awamutu</b>	Currently vacant		
<b>Taupo</b>	Lesley-Anne Wells	07 377 3539	lesley-anne@xtra.co.nz
<b>Te Kuiti</b>	Kay Higgins	027 430 2939	palmdrive@xtra.co.nz
<b>Tauranga</b>	Karen Ormsby	07 579 3571	jewelzs@hotmail.com
<b>Papamoa/</b>			
<b>Mt Maunganui</b>	Rawinia Mcredie	07 562 2850	jnmacredie@kinect.co.nz
<b>Whakatane</b>	Shirley Faulkner	07 308 8524	shirleyfaulkner@xtra.co.nz
<b>Rotorua</b>	Anne Donnell	020 402 22910	rotoruagrg@gmail.com
<b>Tokoroa</b>	Pam Anscombe	07 886 0558	sandpanscombe@xtra.co.nz
<b>Gisborne</b>	Venus Hongara	06 867 5629	venushongara@gmail.com
<b>Napier</b>	Rozane Duncan	06 843 0054	charleez06@xtra.co.nz
<b>Hastings</b>	Tom Kupa	06 879 4302	kupakarate@outlook.com
<b>Taumarunui</b>	Aroha Rudkin	027 873 0061	aroharudkin@xtra.co.nz
<b>Dannevirke</b>	Malcolm Johnson	06 374 0407	
<b>Palmerston North</b>	Currently vacant		
<b>Whanganui</b>	Jenny Morton	06 344 3656 / 027 443 7780	jaydeez@clear.net.nz
<b>Wairarapa</b>	Tere Lenihan	06 379 5407	terel@swscc.org.nz
<b>Levin</b>	Ann Waddell	06 362 7269	ann.hen@xtra.co.nz
<b>Porirua</b>	Lise Maru	0211 219453	lise.maru@clear.net.nz
<b>Upper Hutt</b>	Margaret Pearson	04 976 9475	maggiemagpie@paradise.net.nz
<b>Wellington City</b>	Cecilee Donovan	04 477 0632	cecileed@gmail.com
<b>Nelson</b>	Paula Eggers	03 544 5714 / 021 062 6583	paulaegggers2000@yahoo.com.au
<b>Canterbury</b>	Veronica Brunt	03 942 5935	r.v.brunt@paradise.net.nz
<b>Otago Coastal/Dunedin</b>	Aad & Leonie	03 465 1764	omaandopa@xtra.co.nz
<b>Southland/</b>			
<b>Invercargill</b>	Lynette Nielsen	03 216 0411	invercargillgrg@gmail.com

### Informal Coffee Groups

<b>Matakana / Warkworth (Rodney)</b>	Anita	022 312 5691	<b>Christchurch</b>	Elaine	021 025 08834
<b>Auckland Central</b>	Jane	021 424 801	<b>Ashburton</b>	Lorraine	03 908 1599/022 378 7768
<b>Cambridge</b>	Bev	021 0272 0902	<b>Dunedin</b>	Nanette	03 455 2016
<b>Te Puke</b>	Ruth	07 929 6722			
<b>Raetihi</b>	Angel	06 385 3404			
<b>Marton/Huntermville</b>	Sharon	027 3668 538			
<b>Kapiti</b>	Margaret	04 293 4728			

# GRG Trust NZ Member Caregivers

at 31 March 2017





# What we did

*mea i mea ai matou*

# What we achieved

*aha tutuki matou*

## Statement of Service Performance for the year ended 31 March 2017

We supported 3,693 member families raising over 6,500 vulnerable children and young people, helping them to reduce stress and maximise stability in their lives through our support services.

*94% of member clients reported that, overall, our support services met their needs*



**784** new member families benefited from our New Caregiver Resource packs with information and the Parenting Toolbox DVDs to help them promote the wellbeing and best interests of the children they are raising.

*98% of our caregivers surveyed said they found our New Caregiver Resource packs helpful or very helpful.*

**43,709** newsletters were distributed to grandparent and whanau caregivers, stakeholders and other professionals in the child welfare sector

*96% of our member clients reported that some or all of the items in our Grands Report newsletters match their interests.*



We successfully assisted **31** clients to claim arrears of over **\$537,000** in income support payments that they would have received if their original application had been granted.

*90% of member clients reported our outreach and advocacy staff successfully advocated on their behalf.*



Our 0800 GRANDS free Helpline service and community support and advocacy staff fielded **8,744** calls assisting members with their queries and concerns.

*92% of our members reported they were satisfied or very satisfied with the service they received via our Helpline.*

*As a result of contacting our 0800 Helpline, 96% say they now understand more clearly how to access the help they need in future.*



**98** member clients were successfully granted the Unsupported Child Benefit with our assistance after initially being declined or incorrectly advised by Work and Income staff that they did not qualify for this financial support to help with the cost of raising the children in their care.



Our Community Outreach, Support and Advocacy staff liaised with an average of **73** agencies each month on behalf of members to address client needs and objectives for further support.

*94% of our member clients reported they are satisfied or very satisfied with the service they received through our community outreach and advocacy service.*

# What we did

*mea i mea ai matou*

# What we achieved

*aha tutuki matou*

For the year ended 31 March 2017

**6,953** member contacts were made with our Support Services Delivery team in the past year - an average of 579 clients being helped with their needs and objectives each month.

“Thanks so much for our care package that we received today. We arrived home from [grandson's] physiotherapy session this afternoon it had been a long day and he was grumpy and he found the box at the front door and was so excited !! I wasn't expecting anything so was just as delighted. Thank you so much - just knowing someone had thought of us to do that touched me so much and both boys were thrilled at all the treats even getting a new toothbrush and their own toothpaste.... believe it or not we just had an argument that morning about how one was using all the toothpaste lol so problem now solved.... happiness in the little things.”

“Thank you GRG for being there when I've needed the information to press forward and for the access to respite that has been utilized since joining GRG. You guys are an inspiration and a God send. My journey started on the 3<sup>rd</sup> of October 2015 when we ended up with 6 grandchildren through CYFs...I love reading your newsletters and reports and I love your no nonsense way of delivering it...I so look forward to them and finally, thank you for the access you provide for all the services that are available. Congratulations on a fantastic organization of beautiful people.”

**School  
Holiday Camps  
Providing  
outdoor education  
and adventures**



**Providing Respite  
for Grandparent  
and  
Whanau  
caregivers**

**41** children and young people were sponsored to attend school holiday camps in the past year and over 150 children's applications were facilitated into Government -funded school holiday camp programmes providing respite for their caregivers and a fun, challenging and inspiring camp experience for the children.

“Firstly thank you very much for the opportunity that your team gave my grandchildren at their first ever camp. I have been raising many of my grandchildren for years and have never had a week-long break from them ever. As much as I missed them and found it hard to keep myself occupied, it was great to have a week to reward myself. As camps can be expensive I've never been able to send my grandchildren to any camp or holiday program before, so again I am very grateful.”

Thank you for seeing the importance of grandparents raising their grandchildren. It often goes unnoticed. Keep up the great work and if another opportunity ever presents itself again for my kids to attend again may I please be considered.”

“Thank you all so much for letting our moko's go to camp, They have got back today and have not stopped talking about camp and that they can't wait for the next one to take place. Again thanks you.”



# What we did

*mea i mea ai matou*

# What we achieved

*aha tutuki matou*

For the year ended 31 March 2017



## Caregiver Training and Education

In the past year our caregiver training included our 4<sup>th</sup> National Caregivers and Members Summit: *Hear Our Voices* at the Novotel, Ellerslie, in Auckland on 7-8 September 2016 and a number of workshops. The Summit programme coincided with the release of the findings of our 2016 Grandparent and Whanau Care Survey in which over 1,100 caregivers nationwide had their say on the social and economic issues affecting them in their roles raising some of New Zealand's most vulnerable children and young people.

The study revealed that 41% of children in grandparent and whanau care have been diagnosed with a psychological or cognitive processing disorder or disability. 67% of caregivers reported that they cared for children with behavioural problems. There is growing awareness of the impact of trauma on children and a corresponding need to equip caregivers with the understanding and practical strategies to effectively manage troubling behaviour and at the same time provide the stability these children need in order to overcome past trauma and feel a sense of security in their lives. These issues are addressed in our SALT (Simply Acquired and Learned Techniques™) 'Trauma informed care' workshop programmes.

**145** caregivers attended our caregiver training workshops and summit programmes last year gaining insights into the impact of trauma on children and learning strategies for managing the troubling and challenging behaviour they exhibit.

*99% of our attendees at our caregiver training workshops and summit programmes last year reported that the information they learned at the programmes was useful or very useful for them.*

- “I feel this is a great programme and definitely beneficial. It was presented in a “user friendly” way and easily able to relate to my own personal situation.”
- “This was a real eye-opener and I am definitely going to put this knowledge into practice. It makes sense and I am able to relate to it.”
- “Very relevant. All modules were important and relevant, very useful – especially in dealing with anger issues - enjoyed the whole programme.”
- “Great – when's the next one? Enjoyed all the modules – made me think about ways to improve communication with my granddaughter.”
- “Excellent – we need more of this in GRG.”

*Feedback from our SALT (Trauma Informed Care) workshop participants*

- “Things are going well. She says she has got more control of her environment now. Really enjoyed the Trauma Informed Care workshop. Can now see what she has to do. It answered a lot of questions. She is a lot more understanding now...with moko (3 and 5). She says she would love to do another workshop like this. Community Outreach Support is no longer required. Support Group Co-ordinator still supporting her.”

*Feedback provided by a member client following support from our Community Outreach Support worker and attending one of our 'Trauma Informed Care' workshops.*





# What we did

mea i mea ai matou

# What we achieved

aha tutuki matou

For the year ended 31 March 2017



## Our Research

Last year, with the support of a grant from the Lotteries Community Sector Research Fund, our research team launched a comprehensive nationwide survey of grandparents and whanau caregivers who are raising someone else's child.

Over 1,000 families raising 1,750 children responded in what is, to date, the largest survey of its type worldwide.

A large amount of qualitative data was collected on the social and economic issues affecting these caregivers.

The 'first cut' of the data was discussed at our **4th National Members and Caregivers Summit 2016: Hear Our Voices** in September. Dr Liz Gordon of Pukeko Research Ltd, our lead researcher completed her first report, **"The empty nest is refilled: The joys and tribulations of raising grandchildren in Aotearoa"** which was published in October 2016.

The findings have been reported widely in the media and since presented at the **International Coalition for Children of Incarcerated Parents (INCCIP)** inaugural international conference held in Rotorua at which delegates from 19 countries and 5 continents attended, and at **Age Concern NZ's Conference** in Wellington, both in March 2017.

The overview in this first report demonstrated a huge diversity of experiences among and between the families. The participants threw themselves into telling their stories with a number of the questions eliciting well in excess of 20,000 words, only a fraction of which have so far been published.

It is important that the voices and stories collected and heard during the research process are not lost. We feel we have an ethical as well as an organisational imperative to undertake a further 'drill down' into data to ensure these voices are heard.

Further reports in the year ahead are being worked on to provide an examination of the grandparents' experiences with Work and Income, great grandparents who look after children, the implications of grandparents taking babies into their care, the data relating to 'drug addicted' parents, the social and economic issues for all Māori, for children with incarcerated parents and the effects of differential income circumstances on grandparent families, comparing sole and partnered grandparent families.

Supported by:



## and what we learned...

12% of NZ's grandparent care population took part in the survey

55-59yrs is average age of caregivers each raising an average 1.8 children

48% are employed or self-employed, 16% retired and 37% unemployed

70% receive financial support from the Unsupported Child Benefit

43% of caregivers in receipt of national super

Median family income after tax was around \$40-\$50,000.

36% of partnered caregivers and 63% of sole caregivers live in rented homes.

49% of partnered families owned their own home compared to 27% for sole caregivers.

73% of caregivers have health problems affecting their lives, with 70% saying they felt under stress

For 72% of children there was some involvement with Child Youth and Family

41% of children had diagnosed psychological problems with an average 1.63 diagnoses per child

14% of caregivers have been physically assaulted by children in their care

64% have experienced verbal abuse from the children's families

Drug addiction (43%) cited as most prevalent reason for children going into grandparent or whanau care with alcohol abuse cited as cause in 25% of cases.

71% of respondents to the survey cited Grandparents Raising Grandchildren Trust as a community support for them



# Financial Statements

## Grants and Donations *takuhe pūtea me ngā takoha*

Grandparents Raising Grandchildren Trust NZ, on behalf the 3693 families we support, would like to thank all our supporters, funders and donors for their invaluable support last year:

3 on the Tree Trust

Allright Welfare Trust

Bay Trust

BlueWaters Community Trust

Community Organisation Grants Scheme

iSEE Digital TV

Foundation North

Four Winds Foundation

Freemasons Lodge Takapuna

Freemasons Foundation

Lion Foundation

Lotteries Community Sector Research Fund

Lotteries Community

Ministry for Social Development and

Child Youth & Family

Private donors

Payroll Giving donors

Phillip Very Charitable Trust

Rotorua Energy Charitable Trust

Specsavers

T G McCarthy Trust

Trust Waikato

Wellington Community Trust



# Financial Statements

## Statement of Financial Performance

*mahi pūtea*

For the year ended 31 March 2017

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	510,638	370,756
Revenue from providing goods or services	1	8,537	1,002
Interest, dividends and other investment revenue	1	2,245	4,768
<b>Total Revenue</b>		<b>521,420</b>	<b>376,526</b>
<b>Expenses</b>			
Expenses related to public fundraising	2	778	1,213
Volunteer and employee related costs	2	236,541	197,842
Costs related to providing goods or services	2	258,155	190,379
Grants and donations made	2	400	265
Other expenses	2	4,648	5,773
<b>Total Expenses</b>		<b>500,522</b>	<b>395,472</b>
<b>Surplus/(Deficit) for the Year</b>		<b>20,898</b>	<b>(18,946)</b>

This Performance Report should be read in conjunction with the accompanying Notes and the Audit Report.





# Financial Statements

## Statement of Financial Position

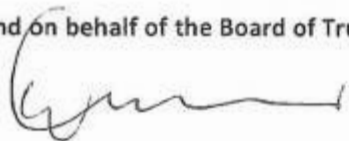
### *tūnga pūtea*

For the year ended 31 March 2017

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	229,668	207,541
Debtors and prepayments	3	16,339	6,396
Short term investments	3	50,687	50,535
<b>Total Current Assets</b>		<b>296,694</b>	<b>264,472</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	2,438	2,313
Other non-current assets	3	5,458	9,034
<b>Total Non-Current Assets</b>		<b>7,896</b>	<b>11,347</b>
<b>Total Assets</b>		<b>304,590</b>	<b>275,819</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	3	34,140	27,806
Employee costs payable	3	15,966	12,432
Unused donations and grants with conditions	3 and 7	35,000	36,995
<b>Total Current Liabilities</b>		<b>85,106</b>	<b>77,233</b>
<b>Total Liabilities</b>		<b>85,106</b>	<b>77,233</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>219,484</b>	<b>198,586</b>
<b>Accumulated Funds</b>			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		(1,974)	(13,426)
Reserves	5	107,815	98,369
<b>Total Accumulated Funds</b>		<b>219,484</b>	<b>198,586</b>

Signed for and on behalf of the Board of Trustees:

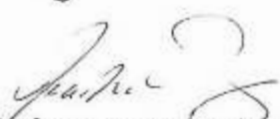
Trustee:



Date: 25.7.2017

ROM

Trustee:



Date: 25.7.2017

This Performance Report should be read in conjunction with the accompanying Notes and the Audit Report.



# Financial Statements

## Statement of Cash Flows

*kapewhiti*

For the year ended 31 March 2017

	Note	Actual This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts		508,643	407,291
Receipts from providing goods or services		8,537	1,001
Interest, dividends and other investment receipts		2,360	4,496
Support Group bank accounts incorporated from 1 April 2016		-	14,923
Net GST		(31)	10,227
<b>Cash was applied to:</b>			
Payments to suppliers and employees		495,631	380,344
Donations or grants paid		400	265
<b>Net Cash Flows from Operating Activities</b>		<b>23,478</b>	<b>57,329</b>
<b>Cash flows from Investing and Financing Activities</b>			
<b>Cash was received from:</b>			
Receipts from the sale of investments		-	54,475
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment		1,199	2,660
Payments to purchase investments		152	-
<b>Net Cash Flows from Investing and Financing Activities</b>		<b>(1,351)</b>	<b>51,815</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>22,127</b>	<b>109,144</b>
<b>Opening Cash</b>		207,541	98,397
<b>Closing Cash</b>		229,668	207,541
<b>This is represented by:</b>			
Bank Accounts and Cash	3	229,668	207,541

This Performance Report should be read in conjunction with the accompanying Notes and the Audit Report.



# Financial Statements

## Statement of Accounting Policies

*kaupapa here kaute*

**For the year ended 31 March 2017**

### **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 are located in Rotorua, Invercargill, Wairarapa and Wellington. Grandparents Raising Grandchildren Trust New Zealand controls these Support Groups on the basis that Grandparents Raising Grandchildren Trust New Zealand can derive benefits and direct the operating decisions of these Support Groups.

### **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.

### **Short term investments**

Short term investments 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.

### **Property, Plant and Equipment**

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

Furniture and Fittings 16% DV

Computers (including Software) 50% 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.

### **Changes in Accounting Policies**

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





# Financial Statements

## Notes to the Performance Report

[Note 1]

*tuhipoka ki ngā tauākī pūtea*

For the year ended 31 March 2017

### Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Grants and donations:		
	3 on the Tree Trust	5,000	-
	Allright Trust	20,000	10,000
	Auckland Council	-	6,842
	Bay Trust	20,000	-
	Blue Water Community Trust	15,000	-
	Community Organisation Grants Scheme (COGS)	100,259	70,309
	Donations received through GiveALittle	3,246	460
	Foundation North	116,500	77,500
	Four Winds Foundation	7,500	-
	Freemasons	30,000	-
	Lion Foundation	9,087	7,813
	Ministry of Social Development	67,551	67,551
	NZ Lotteries	75,000	40,000
	Rotorua Energy Charitable Trust	2,000	10,000
	SpecSavers	2,518	2,464
	Sundry Donations	13,977	19,905
	The Phillip Verry Charitable Trust	5,000	-
	TG McCarthy Trust	6,000	-
	Todd Foundation	-	55,000
	Unitec Institute of Technology	-	2,912
	Waikato Community Trust	4,000	-
	Wellington Community Trust	8,000	-
	<b>Total</b>	<b>510,638</b>	<b>370,756</b>
Revenue Item	Analysis	This Year \$	Last Year \$
	Book sales	2,274	170
	Registration fees for Summit	1,887	-
	Revenue generated by Support Groups	4,376	832
	<b>Total</b>	<b>8,537</b>	<b>1,002</b>
Revenue Item	Analysis	This Year \$	Last Year \$
	Interest	2,245	4,768
	<b>Total</b>	<b>2,245</b>	<b>4,768</b>



# Financial Statements

## Notes to the Performance Report

[Note 2]

For the year ended 31 March 2017

### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Advertising and Promotion	778	1,213
	<b>Total</b>	<b>778</b>	<b>1,213</b>
Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Honorarium	10,000	10,000
	Salaries and Wages	221,771	183,057
	KiwiSaver contributions	4,304	4,325
	ACC levies	466	460
	<b>Total</b>	<b>236,541</b>	<b>197,842</b>
Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or		258,155	190,379
	<b>Total</b>	<b>258,155</b>	<b>190,379</b>
Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Gifts and Donations	400	265
	<b>Total</b>	<b>400</b>	<b>265</b>
Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	1,469	1,050
	Amortization of website	2,681	3,830
	Trade Mark amortisation	498	893
	<b>Total</b>	<b>4,648</b>	<b>5,773</b>



# Financial Statements

## Notes to the Performance Report

[Note 3]

For the year ended 31 March 2017

### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	70,221	19,903
	Savings account balance	152,435	178,958
	Support Group bank accounts	7,012	8,680
	<b>Total</b>	<b>229,668</b>	<b>207,541</b>
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Prepayments	14,538	6,250
	GST Receivable	1,770	-
	Accrued Interest	26	141
	RWT on Support Group bank accounts	5	5
	<b>Total</b>	<b>16,339</b>	<b>6,396</b>
Asset Item	Analysis	This Year \$	Last Year \$
Short term Investments	Term deposits - maturing within 12 months of balance date	50,687	50,535
	<b>Total</b>	<b>50,687</b>	<b>50,535</b>
Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets	Intangible assets	5,458	9,034
	<b>Total</b>	<b>5,458</b>	<b>9,034</b>
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	27,595	21,005
	GST payable	-	1,801
	Accrued expenses	6,545	5,000
	<b>Total</b>	<b>34,140</b>	<b>27,806</b>
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	10,227	6,444
	PAYE and other payroll liabilities	5,739	5,988
	<b>Total</b>	<b>15,966</b>	<b>12,432</b>
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income Received in Advance	35,000	36,995
	<b>Total</b>	<b>35,000</b>	<b>36,995</b>



# Financial Statements

## Notes to the Performance Report

[Note 4]

For the year ended 31 March 2017

### 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	684			109	575
Computers (including software)	1,629	1,199		965	1,863
<b>Total</b>	<b>2,313</b>	<b>1,199</b>	<b>-</b>	<b>1,074</b>	<b>2,438</b>

#### Last Year

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

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

There were no significant donated assets received and recorded during the 2017 year (2016: Nil).

#### Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2017 year (2016: Nil).

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





# Financial Statements

[Note 5]

## Notes to the Performance Report

For the year ended 31 March 2017

### Note 5: Accumulated Funds

This Year	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
<b>Opening Balance</b>	113,643	(13,426)	98,369	<b>198,586</b>
Surplus/(Deficit)		20,898		<b>20,898</b>
Distributions paid to owners or members		-		-
Transfer to Reserves		(34,079)	34,079	-
Incorporate Support Group opening cash balances			-	-
Transfer from Reserves		24,633	(24,633)	-
<b>Closing Balance</b>	<b>113,643</b>	<b>(1,974)</b>	<b>107,815</b>	<b>219,484</b>

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

### Breakdown of Reserves

Name	Nature and Purpose	Actual This Year \$
Sustainability and Contingency Reserve	The Sustainability and Contingency Reserve was approved by the Board of Trustees at a meeting held on 7 September 2010, to set aside existing funds to ensure that the Trust has sufficient operating capital for its survival in the short-term, should it be unable to obtain the funding required to carry out its activities.	56,747
Support Groups Reserve account	The Support Group Reserve account was established during 2016 to enable grants and donations for Support Groups which did not have "use or return" conditions associated with their funding to be identified and applied to the appropriate Support Group when required.	2,067
Foundation North Reserve account	This reserve account relates to funding of \$15,000 provided by Foundation North specifically for training.	15,000
Freemasons Reserve account	This reserve account relates to funding provided by the Freemasons for camps. Part of these funds were unused as at 31 March 2017.	19,079
Support Groups opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016.	14,922
	<b>Total</b>	<b>107,815</b>



# Financial Statements

## Notes to the Performance Report

[Notes 6-9]

For the year ended 31 March 2017

### Note 6 : Commitments and Contingencies

Commitment	Explanation and Timing	At balance date This Year \$	At balance date Last Year \$
Commitments to lease or rent assets	The Trust leases premises situated at Rawene Chambers, Birkenhead, Auckland. The lease was renewed on 1 July 2016, and expiring on 30 June 2020 with a review date of 1 July 2018.	78,975	76,450

#### Contingent Liabilities and Guarantees

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

### Notes 7-9

#### Note 7: Other

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

Description	Purpose and Nature of the Condition(s)	Original Amount	Not Fulfilled Amt
NZ Lotteries	This grant of \$35,000 was provided for operating expenditure. It was received in March 2017 and was unspent as at 31 March 2017.	35,000	35,000

#### Note 8: Related Party Transactions

Trustee, Diane Vivian, was paid an honorarium of \$10,000 in the 2017 year (2016: \$10,000.)

#### Note 9: Events After the Balance Date

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



## Independent Auditor's Report

### To the Trustees Grandparents Raising Grandchildren Trust New Zealand

RSM Hayes Audit

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

T +64 (9) 367 1656  
[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

#### Opinion

We have audited the consolidated financial statements of Grandparents Raising Grandchildren Trust New Zealand which comprise:

- the statement of financial position as at 31 March 2017;
- the statement of financial performance for the year then ended;
- the statement of cash flows for the year then ended; and
- the statement of accounting policies and notes to the performance report.

In our opinion:

The consolidated financial statements on pages 8 to 17 presents fairly, in all material respects, the financial position of the entity as at 31 March 2017, 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 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 Grandparents Raising Grandchildren Trust New Zealand 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, Grandparents Raising Grandchildren Trust New Zealand

#### Other information

The Trustees are responsible for the other information. The other information comprises the Entity Information, Statement of Service Performance on pages 2 to 7 (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 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 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 performance report

The Trustees are responsible, on behalf of the Trust, for the preparation and fair presentation of the consolidated financial statements, 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 performance report that is free from material misstatement, whether due to fraud or error.

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

## Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole is 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 entity'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 entity'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 entity to cease to continue as a going concern.
- 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 July 2017



## Grandparents Raising Grandchildren Trust NZ

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

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

**[www.grg.org.nz](http://www.grg.org.nz)**