



# Grandparents Raising Grandchildren Trust Te Hei Māpuna

PERFORMANCE REPORT 2025



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



***“I am pleased to say that both our grandchildren have now left the nest to find their own feet in the world. Your advice and help through those years was invaluable.”***

– GRG member

Grandparents Raising Grandchildren Trust New Zealand Charities registration:  
CC20205

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Web address: [www.GRG.org.nz](http://www.GRG.org.nz)

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## Our vision and purpose

### To tātou moemoeā me te kaupapa

Our mission is to provide specialised services and programmes that empower and strengthen grandparent and whānau care families so they can raise resilient and healthy tamariki and rangatahi.

*Te whakamana i ngā tupuna me ngā whānau, 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 ngā tamariki, ā, ko o ratou tupuna, ngā 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 āwhi mātou i te hiahia kia honohono ngā tangata, kia uru ki ō rātou whānau, mā 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 tātou; ka ako tātou tētahi ki tētahi me te whakarangatira i te oranga o tētahi ki tētahi.*

#### Pono – Respect and Integrity

We honour Te Tiriti o Waitangi and work with honesty, respect, and integrity towards people of all ethnicities and cultural backgrounds.

*Ka whakahonoretia e mātou ngā kaupapa o te Tiriti o Waitangi. Ka mahi mātou me te pono, te whakaute me te tika ki ngā tāngata katoa o ngā iwi katoa me ngā ahurea.*

# Our strategic priorities

## Ko a mātou kaupapa rautaki matua

### Navigate

#### Finding the way

We support our grandparents to navigate the complex legal and social structures that can act as barriers.

We seek to understand, act upon and deliver what grandparents and grandchildren want and need.

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### Advocate

#### Addressing barriers

Our specialist advocacy services equip and empower grandparents to access the support they are entitled to.

We advocate on behalf of the community by lifting grandparents' voices to be heard and address systemic issues that limit access and support.

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### Support

#### Our community

We strengthen our community by empowering our team and our national network of Support Group Coordinators.

We connect grandparents and their mokopuna to supportive communities.

We support grandparents through evidence-based programmes to address trauma and address systemic issues that limit access and support.

### Equity

#### Engagement and care

Me Tuku (to give) - we aim to bring a Te Ao Māori approach in our engagement strategy to benefit Māori and all New Zealanders.

We are on a journey to upskill our board, staff and volunteers to ensure we build cultural competence.

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### Sustainability

#### Long-term stability

We strategically increase and diversify our funding / revenue to secure our future.

We partner and collaborate to strengthen our work.

We measure, understand and share our evidence-based impact.



# Tēnā koutou katoa,

**Grandparents and whānau caregivers play an extraordinary role in providing safety, stability, and hope for tamariki and rangatahi when it is needed most. Their willingness to step in, often at moments of significant upheaval, is the foundation of Grandparents Raising Grandchildren's work. It is a privilege for our organisation to stand alongside them as they navigate complex systems, build connections, and access the information and guidance they need.**

This year has been one of both continuity and transition for GRG. While our services have remained steady and our membership continues to reflect the high level of need across Aotearoa, the organisation has also worked through a period of internal change, including shifts in leadership and adjustments within our team. This has been accompanied by a renewed focus on strengthening our culture and systems to ensure we are well positioned for the years ahead.

I would like to acknowledge the commitment of everyone involved in keeping our core services operating during this time. In particular, I want to recognise our devoted staff, whose advocacy, guidance, and behind-the-scenes work — from supporting members and volunteers to securing funding — keeps the organisation moving forward. I also want to acknowledge the extraordinary voluntary efforts of our Support Group Coordinators, who provide local connection and practical help within their communities. Their combined efforts ensured families continued to receive support without interruption.

Looking ahead, this period of reset has allowed us to reflect on what matters most and how we can best support the families we serve. Our refreshed strategy offers a steady anchor, reaffirming the core strengths of GRG and the role we play alongside grandparents, whānau, and the wider network of support agencies.

On a personal note, stepping into the role of Chair has special meaning for me. I was raised by my grandmother, who herself was involved in GRG in its earlier years. Being able to give back to this kaupapa has been a privilege and a reminder of the lasting impact that whānau care can have across generations.

I would also like to acknowledge several people who have made significant contributions this year. My thanks go to Tatum McKay, who provided steady leadership as Interim Chief Executive during a demanding period. I also wish to sincerely thank former trustee Judith McKay, whose decade of service provided essential stability and financial stewardship for GRG over many years. Her contribution has been deeply valued.

Finally, our heartfelt thanks go to our funders, donors, supporters, and partners whose generosity sustains our work year after year. Your support ensures that grandparents raising their mokopuna are not walking this path alone.

On behalf of the Board, I am pleased to present the Annual Report for 2024/25.

Ngā mihi nui



Zac Johns  
Chair

## OUR TEAM

GRG is a charitable trust and is governed by a Board of Trustees, who meet bi-monthly ensuring oversight and strategic decision making. Our Trustees bring a blend of professional expertise and lived experience to GRG governance. They work closely with our committed National Office team and passionate volunteers to ensure continued support to our member communities.

We employ 6 permanent team members, who are all deeply committed to our kaupapa and our members. The team include National Support Manager, Funding and Engagement Executive, Advocacy Team, Client Services Administrator.

While our Advocacy Team are available for nationwide support via our 0800 GRANDS line, we have 35 passionate and dedicated volunteers, based across the motu, who are the wairua and face of GRG in their local communities. Many of our volunteers themselves started out as members and have walked the journey that they now support our members to walk.



# Specialised support for grandparents raising grandchildren

## He tautoko motuhake mo ngā tupuna e whakatipu ana i a rātou mokopuna

In keeping with our vision, we provide a range of specialised services to support and equip grandparents in their role as full-time caregivers. This includes information resources, crisis support, advice and advocacy services, education for grandparents and whānau, and local support groups across Aotearoa New Zealand.

### Our services

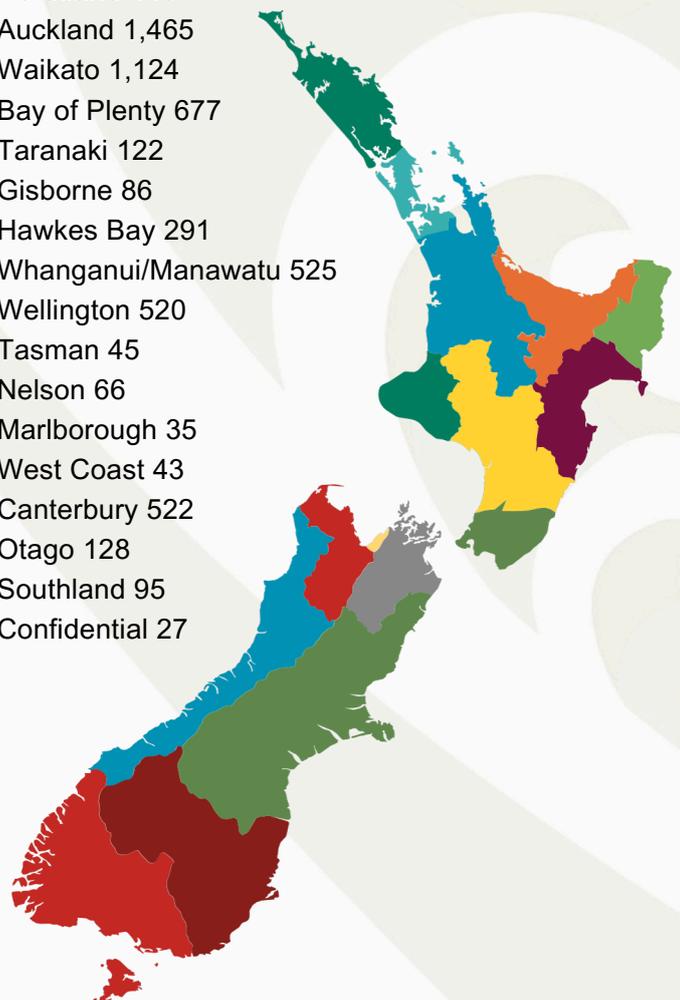
#### Ko a mātou ratonga

- ♥ 0800 GRANDS free information line
- ♥ Advocacy support
- ♥ Nationwide Support Group network
- ♥ Caregiver education programme
- ♥ Essential care packs
- ♥ Regular information updates, via newsletters, website, social media

### Where our member families live

#### Te wahi e noho o mātou mema

- 📍 Northland 443
- 📍 Auckland 1,465
- 📍 Waikato 1,124
- 📍 Bay of Plenty 677
- 📍 Taranaki 122
- 📍 Gisborne 86
- 📍 Hawkes Bay 291
- 📍 Whanganui/Manawatu 525
- 📍 Wellington 520
- 📍 Tasman 45
- 📍 Nelson 66
- 📍 Marlborough 35
- 📍 West Coast 43
- 📍 Canterbury 522
- 📍 Otago 128
- 📍 Southland 95
- 📍 Confidential 27

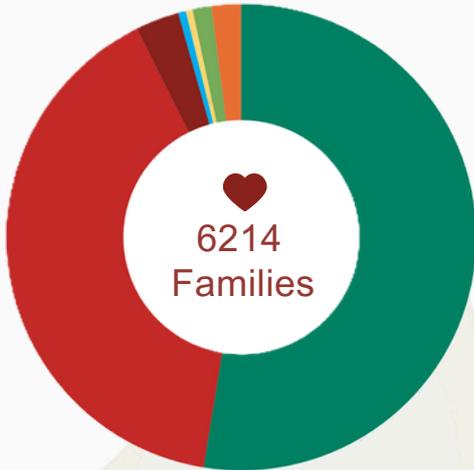


### What we did in 2025

#### Ngā mahi i mahia e mātou i te 2025

- 6,214 Whānau care families with free access to our support services
- 569 New families joined GRG
- 899 Families provided advocacy support
- 471 Emergency and essential care packs distributed
- 62 Caregivers educated through our SALT workshops

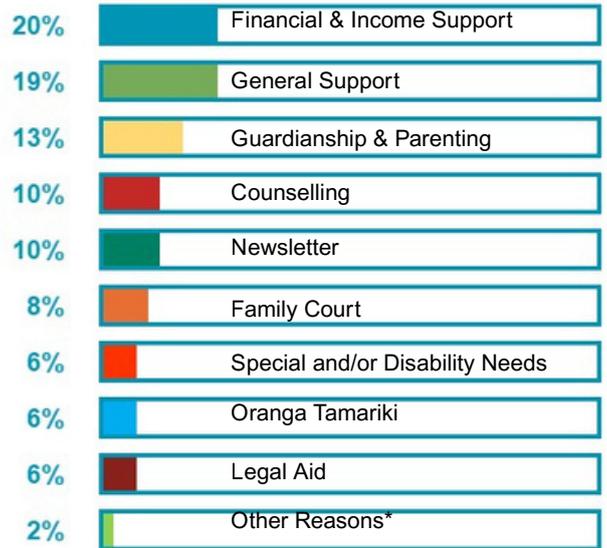
## Ethnic profile of membership Te taupori ā-iwi o ā mātou mema



52.6%	NZ European/Pakeha
40.1%	Māori
3.0%	Pacific Peoples
0.5%	Asian
0.5%	MELAA
1.3%	Other
2.0%	Undisclosed

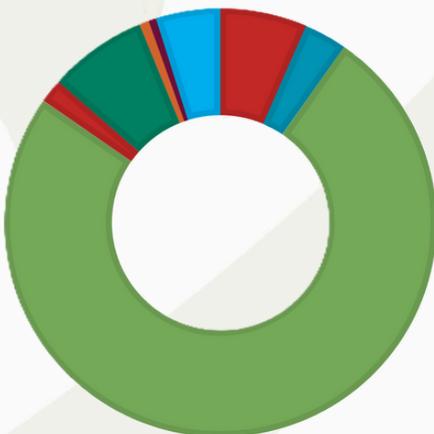
## Why new members seek our support & advice Te take i tono ai ngā mema ki te tautoko me te tohutohu

Te take i tono ai ngā mema ki te tautoko me te tohutohu



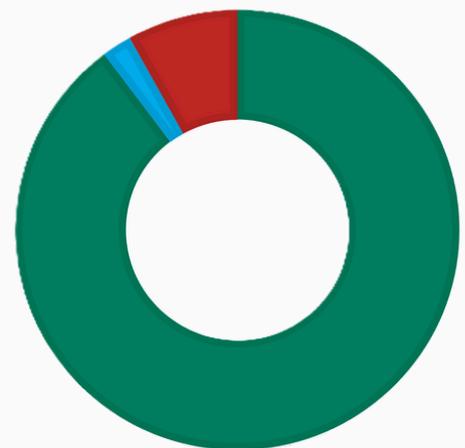
\*Other reasons include peer support, housing and education

## Referral agencies & sources Ngā whakahaere i tuku kaitiaki mai ki a mātou



7.4%	Friend or whānau
6.5%	Community service providers
4.8%	GRG brochure, internet or social media
1.9%	Oranga Tamariki or MSD
0.6%	GRG staff, volunteer or members
1.8%	Health Providers & Schools
74.9%	Self
0.7%	Family Court, Legal or Justice system

## Membership relationship Whakawhanaunga



89.7%	Grandparent
2.2%	Great-Grandparent
8.1%	Whānau or kin carergiver

# Achievements this year

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

Over the past year individuals, whānau, and the social services that support them have faced mounting pressures. At the same time, philanthropic organisations funding many of these services are navigating increasing demand and limited resources. In this context, our focus was on ensuring the continuity and sustainability of our core services, prioritising impact, stability, and practical support for our members wherever possible.

## What we achieved



6,214

Grandparent and whānau care families were supported through our programmes and services, raising 16,000 tamariki and rangatahi.



2,381

Calls handled by our national 0800 GRANDS member support line



6,847

Newsletter subscribers who received regular updates on law, policy, financial support and other issues. In arrears payments were paid to



569

New member families joined GRG for support and engaged in one more of our service.

# Advocating, guiding and supporting grandparents

## *Te arahi mete tautoko i a mātou kaitaunaki*

In Aotearoa New Zealand, more than 80% of tamariki and rangatahi in ‘alternative care’ following a family breakdown, are raised by their grandparents or other extended family or whānau. Our advocacy services focus on ensuring our members have access to the supports they need to thrive and lead resilient and healthy lives within their whānau. In the **Strengthening Kinship Care in Aotearoa** research report released by Family for Every Child this year, it was identified that *“Whilst there are systems available to support kinship carers, such as the Family Court ...or Work and Income ..., these systems can be difficult to navigate and create additional pressures for kinship carers”*.

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

The information and support received empowers our Grandparents in their role as caregivers, particularly when liaising with external agencies.

Find the executive summary of the **Strengthening Kinship Care in Aotearoa** report at <https://familyforeverychild.org/wp-content/uploads/2025/10/Report-Strengthening-Kinship-Care-in-Aotearoa-New-Zealand-Final.pdf>

*“The Grandparents Raising Grandchildren group and emails has been a godsend of help and information over the last 5 years and so many of us would be lost without this wonderful organisation and all the people behind it. Thank you a million times over”*

– GRG member

## Ngā Hua: Outcomes of our advocacy service

899

Members received information, advice or advocacy assistance from our Advocacy team

\$868,896

In **arrears** income support entitlements paid to our member families, as a direct result of our Advocacy team.

12

Member families who had unsuccessful applications for Unsupported Child Benefit overturned, after intervention from our Advocacy team.

# The beating heart of GRG

## He Ngākau Aroha

Family for Every Child's **Strengthening Kinship Care in Aotearoa** 2025 report highlights what we at GRG have long known to be true, *"Peer support was found to be particularly valuable for kinship carers as there was a commonality of understanding of experiences shared by other kinship carers. Peer support groups help normalise the challenges and kinship carers' emotional responses to experiences."*

GRG was founded on this very principle, and our incredible volunteers are at the heart of GRG's mahi. Our Support Group Coordinators and Coffee Group Facilitators, walk alongside grandparents and whānau caregivers with empathy, wisdom, and unwavering dedication.

From Kaitiāia to Invercargill these kaitaunaki create safe spaces for connection, offer a listening ear, and share practical guidance often drawn from lived experience. Their aroha and resilience ripple through our communities, strengthening bonds and reminding caregivers that they are never alone.

FAs well as providing front line support for our members, our SGC's are promoting GRG in their local communities, building relationships and amplifying our member's voices.

We are deeply grateful for the time, energy, and heart our volunteers give. Their mahi is essential to the success of GRG.



# Ngā mihi nui – thank you for your support

Every year, GRG is provided with funding, donations and in-kind support that are vital to fund our services. We extend our heartfelt gratitude to every person, business and organisation that supports our mahi, your generous contributions make a real and lasting difference in the lives of our members.

While we are immensely grateful for the significant contributions received, the ongoing demand for our services means our work is far from done.

Please consider donating today via our website at <https://www.grg.org.nz/donate-online>

*“We choose to support the work of GRG, who do an incredible job of standing beside families. Their support is practical and far reaching, combining guidance, advocacy, and a much needed support network. Village Guide is proud to make an annual donation to help continue this vital work and, in doing so, honour the commitment and love of these remarkable grandparents.”*



- Paula Bishop, Founder and Managing Director of The Village Guide

Ngā mihi nui kia a koutou katoa. Kia kaha, kia māia, kia manawanui.

Thank you for helping us walk alongside those who carry the weight of love and responsibility.



# 2024/25 financial results

## Ngā Hua Putea

### Entity Information Mōhiohio hinonga

#### ENTITY'S PURPOSE

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

#### ENTITY STRUCTURE

Grandparents Raising Grandchildren Trust New Zealand operates as a national organisation with its core services coordinated through a central support office. The Trust's activities are delivered across the country with the assistance of various regional support groups and coordinators who provide local peer support and programmes in their communities.

#### ENTITY'S GOVERNANCE ARRANGEMENTS

The Board of Grandparents Raising Grandchildren Trust New Zealand (GRG) is made up of up to seven 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.

#### 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, directly from the Trust's National Support Office or with other partners, such as The Catalytic Foundation.

The Trust also relies on collaborative relationships with other not for profit organisations and charities, such as Caring Families Aotearoa and Kids In Need Waikato.

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#### LEGAL NAME OF ENTITY

Grandparents Raising Grandchildren Trust New Zealand

#### ENTITY TYPE AND LEGAL STATUS

Grandparents Raising Grandchildren Trust New Zealand is incorporated as a Charitable Trust under the Charitable Trusts Act 1957 and is registered as a charity under the Charities Act 2005.

#### CHARITY REGISTRATION NUMBER

CC20205

#### PHYSICAL ADDRESS

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

#### POSTAL ADDRESS

P O Box 34892, Birkenhead, Auckland 0746

#### CONTACT

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

## STATEMENT OF FINANCIAL PERFORMANCE

FOR THE 12 MONTHS ENDED 30 JUNE 2025

*“HOW WAS IT FUNDED?” AND “WHAT DID IT COST?”*

	Note	Actual this year \$	Actual last year \$
<b>REVENUE</b>			
Donations, koha, bequests and other general fundraising activities	1	110,158	155,300
General grants	1	410,129	373,323
Government service delivery grants/contracts	1	195,674	198,033
Non-government service delivery grants/contracts	1	80,000	80,000
Interest, dividends and other investment revenue	1	12,303	18,273
Other revenue	1	636	-
<b>Total Revenue</b>		<b>808,900</b>	<b>824,929</b>
<b>EXPENSES</b>			
Expenses related to fundraising	2	32,068	16,290
Employee remuneration and other related expenses	2	499,076	547,771
Volunteer related expenses	2	96,186	80,330
Other expenses related to service delivery	2	286,771	285,582
Grants and donations made	2	3,403	2,793
Other expenses	2	6,612	3,423
<b>TOTAL EXPENSES</b>		<b>924,117</b>	<b>936,189</b>
<b>DEFICIT FOR THE YEAR</b>		<b>(115,217)</b>	<b>(111,260)</b>

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

# STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

“WHAT THE ENTITY OWNS?” AND “WHAT THE ENTITY OWES?”

	Note	Actual this year \$	Actual last year \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Short Term Deposits	3	185,585	329,085
Debtors and prepayments	3	2,478	18,333
Investments		78,000	211,000
Other Current Assets	3	8,633	5,687
<b>Total Current Assets</b>		<b>274,896</b>	<b>564,105</b>
<b>Non Current Assets</b>			
Property, Plant, and Equipment	5	13,254	13,181
<b>Total Non Current Assets</b>		<b>13,254</b>	<b>13,181</b>
<b>Total Assets</b>		<b>288,150</b>	<b>577,286</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	24,149	31,297
Employee costs payable	4	28,213	41,307
Deferred revenue	4	191,623	344,669
<b>Total Current Liabilities</b>		<b>243,896</b>	<b>417,272</b>
<b>TOTAL LIABILITIES</b>		<b>243,896</b>	<b>417,272</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES (NET ASSETS)</b>		<b>44,164</b>	<b>160,014</b>
<b>ACCUMULATED FUNDS</b>			
Capital contributed by owners or members	6	113,643	113,643
Accumulated surpluses / (or deficits)	6	(69,479)	46,371
<b>TOTAL ACCUMULATED FUNDS</b>		<b>44,164</b>	<b>160,014</b>

Signed for and on behalf of the Board of Trustees:

Trustee:



Duane Trembath

Date: 29 December 2025

Trustee:



Tatum McKay

Date: 29 December 2025

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

## STATEMENT OF CASH FLOWS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

“HOW THE ENTITY HAS RECEIVED AND USED CASH”

	Actual this year \$	Actual last year \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Operating receipts:</b>		
Donations, koha, bequests and other general fundraising activities	110,158	155,300
General grants	267,572	412,222
Government service delivery grants/contracts	195,674	198,033
Non-government service delivery grants/contracts	80,000	80,000
Interest, dividends and other investment receipts	15,412	18,488
Other cash received	19,966	8,718
<b>Total Operating receipts</b>	<b>688,782</b>	<b>872,436</b>
<b>Less operating payments</b>		
Payments related to public fundraising	(32,068)	(16,290)
Employee remuneration and other related payments	(535,482)	(574,238)
Volunteer related payments	(93,211)	(80,630)
Other payments related to service delivery	(294,651)	(287,126)
Grants or donations paid	(3,403)	(2,793)
Other payments	-	-
<b>Total Less operating payments</b>	<b>(958,815)</b>	<b>(963,892)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>(270,033)</b>	<b>(88,641)</b>
<b>CASH FLOWS FROM OTHER ACTIVITY</b>		
<b>Cash was received from:</b>		
Sale of investments	133,000	-
<b>Cash was applied to:</b>		
Payments to acquire property, plant or equipment	(6,267)	(9,200)
<b>Net Cash Flows from Other Activities</b>	<b>126,733</b>	<b>(9,200)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>(143,300)</b>	<b>(97,841)</b>
Add opening cash and short term deposits	329,085	426,926
Closing cash and short term deposits	185,785	329,085

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

# STATEMENT OF ACCOUNTING POLICIES

FOR THE 12 MONTHS ENDED 30 JUNE 2025

*"HOW DID WE DO OUR ACCOUNTING?"*

## BASIS FOR PREPARATION

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for 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, Lower Hutt, Motueka, Nelson 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.

## TREATMENT OF GOODS AND SERVICES TAX (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable 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.

## CASH AND SHORT TERM DEPOSITS

Cash and short term deposits in the Statement of Financial Position and Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

## REVENUE RECOGNITION

Revenue is measured at the fair value of the consideration received or receivable, to the extent it is probable that the economic benefits will flow to the Trust and revenue can be reliably measured.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Significant grants received with no documented expectations over use: These are recorded as revenue when cash is received. Revenue is not deferred even if the Trust expects to spend the funds received on related expenditure in future periods.

Significant grants received with documented expectations over use: On receipt of a grant, the Trust records the asset for funding received (generally cash) and a matching deferred revenue balance. As or when the documented expectations over use are met, the deferred revenue balance is reduced and revenue is recorded. The deferred revenue balance as at balance date reflects the extent to which the documented expectations over use have not yet been satisfied.

Insignificant grants received: The Trust records as revenue when cash is received. Revenue recognition is not deferred even if insignificant grants with documented expectations over use are significant in the aggregate.

## PROPERTY, PLANT AND EQUIPMENT

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

Mobile Phones 60% DV

Website 50% DV

Furniture and Fittings 16% -50% 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

Effective for the reporting year ended 30 June 2025, Grandparents Raising Grandchildren Trust changed its accounting policy from Tier 3 Public Benefit Entity Simple Format Reporting Standard – Accrual (PBE SFR-A) to Tier 3 (NFP) Standard – Reporting Requirements for Tier 3 Not-for-Profit Entities. This change was made in accordance with the Standard's mandatory timing specified by the External Reporting Board.

# NOTES TO THE STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

NOTE 1: ANALYSIS OF REVENUE	This year \$	Last year \$
<b>Donations, koha, bequests and other general fundraising activities</b>		
Good to Give /Suncorp	5,022	7,223
Sundry Donations	52,564	103,612
Support Group Donations/Grants/Funds	52,572	44,465
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>110,158</b>	<b>155,300</b>
<b>General grants</b>		
Aotearoa Gaming Trust	13,500	-
Auckland Council	1,720	-
Bay Trust	29,168	40,000
Catalytic Foundation	2,105	4,000
DV Bryant Trust	-	10,000
Foundation North	100,834	96,667
Four Winds	18,000	-
Hoku Foundation - Operational Costs	80,000	-
Lions Foundation	27,245	-
MFS	31,565	-
NZ Lotteries Funding Income	60,491	90,720
Rātā Foundation	1,250	15,000
Rotorua Lakes Council	5,000	5,000
Rotorua Trust	16,667	27,500
Skycity Hamilton Community Trust	15,000	26,667
Tindall Foundation - Community Waikato Trust	-	1,500
Tindall Foundation - Geyser Community Foundation	833	26,000
Tindall Foundation - Top of the South	3,000	10,270
Trust Waikato	3,750	20,000
<b>Total General grants</b>	<b>410,129</b>	<b>373,323</b>
<b>Government service delivery grants/contracts</b>		
DIA Community Organisation Grants Scheme (COGS)	99,075	101,434
Oranga Tamariki	96,599	96,599
<b>Total Government service delivery grants/contracts</b>	<b>195,674</b>	<b>198,033</b>
<b>Non-government service delivery grants/contracts</b>		
Hoku Foundation	80,000	80,000
<b>Total Non-government service delivery grants/contracts</b>	<b>80,000</b>	<b>80,000</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	12,303	18,273
<b>Total interest, dividends and other investment revenue</b>	<b>12,303</b>	<b>18,273</b>
<b>Other revenue</b>		
Other Income	636	-
<b>Total other revenue</b>		
<b>Total Analysis of Revenue</b>	<b>808,900</b>	<b>824,929</b>

# NOTES TO THE STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

NOTE 2: ANALYSIS OF EXPENSES	This year \$	Last year \$
<b>Expenses related to fundraising</b>		
Advertising and Promotion	59	12
Advertising and Promotion (Marketing)	3,419	4,152
Contractors Fundraising and Fundraising Applications	28,591	12,125
<b>Total Expenses related to fundraising</b>	<b>32,068</b>	<b>16,290</b>
<b>Employee remuneration and other related expenses</b>		
Salaries and wages	484,215	526,679
ACC Levies	920	991
Recruitment	12,244	17,942
EAP: Employee Assistance Programme	1,643	-
Training	54	2,159
<b>Total Employee remuneration and other related expenses</b>	<b>499,076</b>	<b>547,771</b>
<b>Volunteer related expenses</b>		
Support Groups Direct	96,186	80,030
Coordinator Training	-	300
<b>Total Volunteer related expenses</b>	<b>96,186</b>	<b>80,330</b>
<b>Other expenses related to providing goods or services</b>		
Other expenses relating to service delivery	286,771	285,582
Expenses related to commercial activities	-	-
<b>Total Expenses related to providing goods or services</b>	<b>286,771</b>	<b>285,582</b>
<b>Grants and donations made</b>		
Gifts, Donations, koha	3,403	2,793
<b>Total Grants and donations made</b>	<b>3,403</b>	<b>2,793</b>
<b>Other expenses</b>		
Depreciation Expense	6,195	3,423
Realised Currency Gains	416	-
<b>Total Other expenses</b>	<b>6,612</b>	<b>3,423</b>
<b>Total Analysis of Expenses</b>	<b>924,117</b>	<b>936,189</b>

# NOTES TO THE STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

NOTE 3: ANALYSIS OF ASSETS	This year \$	Last year \$
<b>Cash and short-term deposits</b>		
Cheque Account balance	148,360	158,748
Savings Account balance	364	124,755
Support Group Bank Accounts	37,061	45,582
<b>Total Cash and short-term deposits</b>	<b>185,785</b>	<b>329,085</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	-	10,488
Accrued Interest	1,314	4,423
Deposits Paid	800	50
Prepaid Expenses	216	1,030
Support Group Advances	148	2,343
Resident Withholding Tax	65	37
GST Receivable	8,568	5,651
<b>Total Debtors and prepayments</b>	<b>11,111</b>	<b>24,020</b>
<b>Investments</b>		
Investments	78,000	211,000
<b>Total Investments</b>	<b>78,000</b>	<b>211,000</b>
<b>Total Analysis of Assets</b>	<b>274,896</b>	<b>564,105</b>
<b>NOTE 4: ANALYSIS OF LIABILITIES</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	13,297	17,562
Accrued Expenses	8,993	10,485
ANZ Business Visa	1,860	3,250
<b>Total Creditors and accrued expenses</b>	<b>24,149</b>	<b>31,297</b>
<b>Employee costs payable</b>		
PAYE	11,405	13,736
Payroll Liabilities: Leave Accrued	16,809	27,571
<b>Total Employee costs payable</b>	<b>28,213</b>	<b>41,307</b>
<b>Deferred revenue</b>		
Deferred revenue	191,623	344,669
<b>Total Deferred revenue</b>	<b>191,623</b>	<b>344,669</b>
<b>Total Analysis of Liabilities</b>	<b>243,986</b>	<b>417,272</b>

The limit on the Visa is \$10,000

## NOTES TO THE STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

### NOTE 5: PROPERTY, PLANT AND EQUIPMENT

#### For the year ended 30 June 2025

	Cost	Opening Value	Purchases	Depreciation	Closing Accum Value	Closing Value
Computer Hardware & Software	12,373	1,644	4,617	1,162	7,274	5,099
Furniture & Fittings	15,878	4,884	0	881	11,876	4,003
Website	20,770	6,015 (Adj)	1,650	4,152	17,257	4,152
<b>Total</b>	<b>49,021</b>	<b>12,543</b>	<b>639</b>	<b>6,267</b>	<b>36,407</b>	<b>13,254</b>

#### For the year ended 30 June 2024

	Cost	Opening Value	Purchases	Depreciation	Closing Accum Value	Closing Value
Computer Hardware & Software	7,756	2,428	1,752	2,536	6,112	1,644
Furniture & Fittings	15,878	4,870	848	834	10,995	4,884
Website	19,759	107 (Adj)	6,600	53	13,105	6,015
<b>Total</b>	<b>43,393</b>	<b>7,386</b>	<b>(639)</b>	<b>9,200</b>	<b>30,211</b>	<b>12,543</b>

#### Significant Donated Assets Recorded

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

#### Significant Donated Assets Not Recorded

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

### NOTE 6: ACCUMULATED FUNDS

	This year \$	Last year \$
Capital contributed by Members	113,643	113,643
Accumulated Surpluses or Deficits	45,738	156,993
Current Year Earnings	(115,217)	(111,260)
<b>Total Accumulated Funds</b>	<b>44,164</b>	<b>159,376</b>

### NOTE 7: COMMITMENTS AND CONTINGENCIES

#### Commitments to lease, or rent assets

Lease Pineridge Properties Ltd - for 6 years to 30 June 2026 (3 x two years rights of renewal, first being 1 <sup>st</sup> July 2020)	45,344	44,058
<b>Total Commitment to lease, or rent assets</b>	<b>45,344</b>	<b>44,058</b>

### NOTE 8: DEFERRED REVENUE

Description - Purpose	Received	Not Fulfilled Amount
MFS International Grant - Holiday camps & other respite care	\$42,555	\$10,990
The Lion Foundation Grant - Operating Expenses (OPEX)	\$31,137	\$3,892
MFS International- Holiday camps & other respite care	\$27,541	\$27,541
Trust Waikato Grant - Waikato region OPEX	\$15,000	\$11,250
Bay of Plenty Trust Grant - Bay of Plenty OPEX	\$35,000	\$29,167
Geyser Community Foundation - Tindall Grant - Rotorua & Taupo OPEX	\$10,000	\$9,167
Rotorua Energy Charitable Trust Grant - Rotorua OPEX	\$20,000	\$18,333
Rātā Foundation - Canterbury OPEX	\$15,000	\$13,750
Sky City Hamilton - Waikato region OPEX	\$20,000	\$18,333
Remuera Lions Club - Grant for equipment	\$15,000	\$15,000
Nikau Foundation Grant - Wellington OPEX	\$5,000	\$5,000
WEL Energy Trust Grant - WBOP OPEX	\$10,000	\$10,000
Christchurch Casinos Charitable Community Trust Grant - Christchurch OPEX	\$2,000	\$2,000
Kingdom Foundation Grant - Manawatu OPEX	\$10,000	\$10,000
Estate of Gordon Lindsay Isaacs Trust Grant - Manawatu OPEX	\$5,000	\$5,000
Hillcrest Lions Club Grant - Mental Health First Aid courses for members	\$2,200	\$2,200
These are all to be spent in the 2026 financial year.	<b>265,433</b>	<b>191,623</b>

# NOTES TO THE STATEMENT OF ACCOUNTS

FOR THE 12 MONTHS ENDED 30 JUNE 2025

## NOTE 9: CONTINGENT LIABILITIES AND GUARANTEES

There were no contingent liabilities or guarantees as at 30 June 2025 (Last year: Nil).

## NOTE 10: RELATED PARTY TRANSACTIONS

Tatum McKay, Trustee, has been employed by the Trust for some of this year as a contractor in the position of interim CEO. In 2025, she was paid \$30,828 for her services in this capacity. During her engagement as Interim CEO, she did not act in her capacity as Trustee.

Honorarium paid in 2025: nil (2024: \$10,000).

There were no amounts due to or from related parties at year end.

## NOTE 11: EVENTS AFTER THE BALANCE DATE

After balance date, a volunteer lodged a claim against the entity with the Disputes Tribunal. The Disputes Tribunal hearing is scheduled for January 2026. At the date of approval of this performance report, the outcome of the claim cannot be reliably determined. Accordingly, no adjustment has been made to the performance report. (Last Year Nil)

## NOTE 12: ABILITY TO CONTINUE OPERATING

The performance report has been prepared on a going concern basis. During the year, GRG undertook a restructure and appointed a Funding and Engagement Executive, which has strengthened the organisation's ability to secure grants and other revenue. Expenditure has also been carefully managed, with reductions in non-essential costs. Based on this, the Trustees consider that GRG will be able to meet its obligations as they fall due and continue to operate for the foreseeable future.

## NOTE 13: COMPARATIVES

Prior period numbers where applicable have been reclassified to make disclosure consistent to current year.

## INDEPENDENT AUDITOR'S REPORT To the Trustees of Grandparents Raising Grandchildren Trust New Zealand

### OPINION

We have audited the performance report of Grandparents Raising Grandchildren Trust New Zealand (the Trust) on pages 3 to 16, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and other explanatory information.

In our opinion, the performance report on pages 3 to 16 presents fairly, in all material respects:

- the entity information for the year ended 30 June 2025;
- the financial position of the Trust as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- the service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods

in accordance with the requirements of the Tier 3 (NFP) Standard, issued in New Zealand by the New Zealand Accounting Standards Board.

### 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)), and the audit of the entity information and statement of service performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Grandparents Raising Grandchildren Trust New Zealand 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, Grandparents Raising Grandchildren Trust New Zealand.

### OTHER MATTER

The performance report of Grandparents Raising Grandchildren Trust New Zealand for the year ended 30 June 2024 was audited by another auditor who expressed an unqualified opinion on those statements on 7 February 2025.

## INFORMATION OTHER THAN THE PERFORMANCE REPORT OR AUDITOR'S REPORT

The Trustees are responsible for the other information. Our opinion on the performance report does not cover the other information included in the annual report and we do not and will not express any form of assurance conclusion on the other information. At the time of our audit, there was no other information available to us.

In connection with our audit of the performance report, if other information is included in the annual report, our responsibility is to read the other information 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 our auditors' report, we concluded that there is a material misstatement of this other information, we are required to report that fact.

## TRUSTEES' RESPONSIBILITY FOR THE PERFORMANCE REPORT

The Trustees are responsible on behalf of the Trust for:

- The preparation and fair presentation of the performance report in accordance with Tier 3 (NFP) Standard issued in New Zealand by the New Zealand Accounting Standards Board;
- The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- For such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the 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 Trustees either intend to liquidate the entity 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 performance report 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) and NZ AS 1 (Revised) 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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our 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.
- Obtain 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Trustees.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework
- Conclude 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

## RESTRICTION OF RESPONSIBILITY

This report is made solely to the Trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**JSA Audit Limited**  
Parnell, Auckland  
29 December 2025



*“Children have grown and left home now. Thank you for all your help. We are very grateful”* – GRG member

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Charities registration: CC20205