



empowering and supporting grandparent and
whānau caregivers in New Zealand



ANNUAL REPORT 2018



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Our Vision + Objectives

Our Guiding Principles + Values



Grandparents Raising Grandchildren Trust NZ (GRG) supports grandparent and whānau care families raising their grandchild or another member of their whānau's child.

Our vision is to enable these families to achieve positive life outcomes for the children and youth in their care.

We are achieving this through our services, programmes and initiatives which are aimed at:

-  Promoting the wellbeing and best interests of children and reducing stress and maximising stability in their lives;
-  Providing caregiver education and resources to ensure caregivers are empowered and confident in their roles;
-  Fostering community collaboration and engagement that facilitates better support for families;
-  Raising awareness and leading positive change in law, policy and child welfare practice to better meet the needs of families.

To tatou kaupapa

Ngā Mātāpono

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



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

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



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

We empower full-time grandparents and whanau caregivers with knowledge helping them to ensure children's best interests and wellbeing.



Ma te mahi tahi ka pai ake o tatou oranga

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



Ko te whānau he mea katoa

Family is everything.



Ko te matauranga e kaha ana ki a koe ki te kaha

Knowledge is strength.



He taonga nga tamariki

Children are our taonga.

From the Chair

Na te Tumuaki



Each year, and through every engagement, we strive to empower our full-time grandparent and whānau caregivers in their day to day care of our taonga; the children.

In the past year we have seen significant changes impacting the environment in which the Trust operates to support these families; with the establishment of Oranga Tamariki, and its programme to re-design and improve its approach to child protection and welfare, which was then followed by the change in government. Throughout these transitions, the Trust continues to work across the board to create an environment where there is an awareness, and where possible, a responsiveness to the issues faced by our full-time grandparents and whānau carers.

Our Chief Executive's report on page 7 demonstrates the ongoing need for quality support, information, education, advice and advocacy for these families as our member numbers continue to grow steadily each year. Providing our member families with the essential support and knowledge they need to enable them to achieve positive life outcomes is the core focus of our work and on behalf of the Board, we are proud of the achievements of our National Support Office's Advocacy and Outreach team and their work throughout the year; which is reflected in the improvements in the lives of our member clients as detailed in our **Statement of Service Performance** on pages 16-19 of this report.

Our sound and skilled management team has led the Trust through this period of organisational change over the past twelve months during which our strategic vision has been taking shape, with a service delivery framework that is now more responsive to the needs of member families, particularly when they are most in need and vulnerable. Supporting this work, I also wish to thank Business Professional Services Limited and our committed Board of Trustees.

Ensuring GRG is an organisation that is well placed to continue this important work in future and is sustainable in the face of year-on-year growth in its membership, our Board and Management remain committed and focused on further developing corporate partnerships and multiyear funding contracts, working with both government and philanthropic funding organisations to fund the work that is achieving positive outcomes for children and families.

We also acknowledge the tremendous efforts of Bruce Hopkins who started his journey "the Long Way Home" travelling the 3000km Te Araroa Trail from Cape Reinga in the North to Bluff in the South.

With GRG as his charity of choice, the correlation between the challenges and rewards experienced by Bruce along his journey are akin to those experienced by our grandparents and whānau carers. Both experience the many highs and lows, struggles and rewards, pain and laughter, and joy and sadness while every day having to get up and place one foot in front of the other to travel the journey. Giving up is not an option.



Our on the ground Support Groups, have also provided consistently strong support in their local communities for others who are walking this same path.

GRG was also honoured this year when our Founding Trustee, Diane Vivian QSO received the Points of Light Award from Her Majesty the Queen for her outstanding contribution to our community as Founding Trustee for GRG. We congratulate Di on this wonderful recognition.

We would like to take this opportunity to also recognise and thank the funders and supporters who have enabled GRG to continue to provide the necessary vital support to our members. Without these individuals and organisations GRG could not achieve what we have to date, and we are extremely grateful –

THANK YOU!

Jo-Anne Thomas, Chair



CEO's Report

Te Ripoata a te Tumuaki Whakahaere



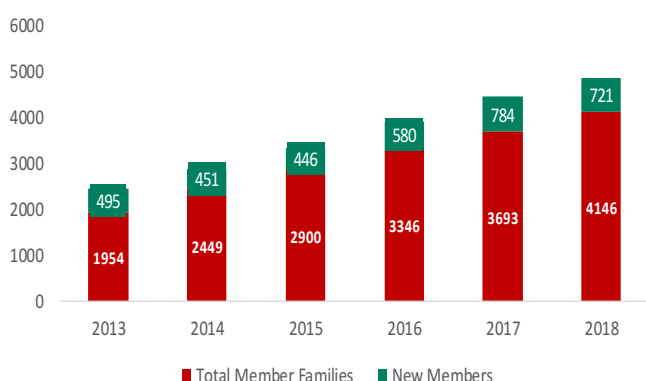
Challenges and changes have been the hallmark of the past year for GRG. As Chief Executive, I am proud of the work of our staff and volunteers, for their resilience and fortitude in staying the course and for keeping their hearts and minds firmly focused on the needs of our member families throughout the year despite the substantial growth and demand for help in which we extended our support services to a further 721-member families.

Growth in membership

This brought the total number of member families nationwide at year-end to 4,146; more than doubling our membership (112%) over the past five years despite an average annual attrition rate of 6% over the same period. It is significant that these families represent over 7,000 carers raising over 10,000 children nationwide in circumstances where they cannot be raised by their parents.

Several key organisational, staff and operational changes also took place, implementing the next stage of our 2017-2020 strategic plan to ensure GRG's ongoing responsiveness to its membership needs. Consultation and feedback from staff, volunteers and members throughout the year, reviewing personnel and systems, resulted in a new service delivery framework modelled on current best practice being put into operation in late 2017.

GRG Member Families 2013-2018



The new framework; including the adoption of a more purposeful online client management system and referrals process, has enabled us to more quickly and proactively assess the needs of new member families at the time of their registration for membership; triggering the appropriate advocacy and support needed at what is a typically vulnerable and traumatic time for the children and their carers.

Complex issues such as financial and legal support, addressing clothing and housing needs, mental health, the therapeutic needs of

children and the educational needs of their carers has all become a critical part of ensuring the stability and security of placement for children and young people who can't be raised by their parents. Sadly, these issues often continue to affect our families either episodically or constantly over the years and it is our vision and purpose to ensure our support is there for them at each stage.

Ethnicity of our member families

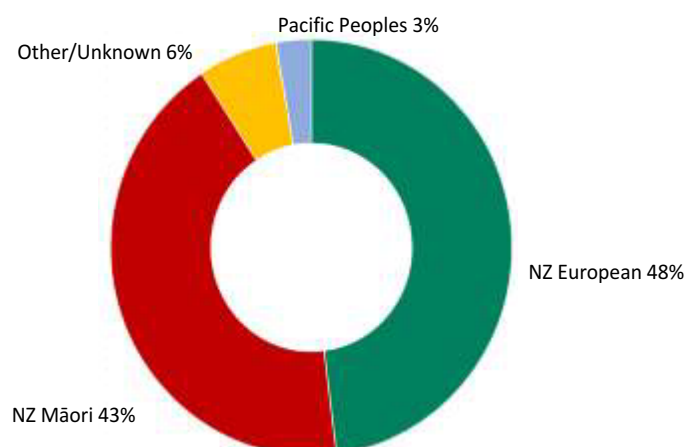
It is also notable that in a trend we noticed in 2014, more of our new families each year are Maori with 55% of new member families joining GRG for support in the past year identified themselves as Maori. Nearly equal numbers of our families now identify as Maori or NZ European

In an in-depth report by Dr Liz Gordon, utilising the data from our **Lotteries funded 2016 Grandparent and Whānau Carer Survey** it was noted that although "Maori grandparents had slightly lower incomes, were slightly more likely to be single and slightly more likely to have taken on children due to family violence and had slightly lower levels of home ownership, in most areas the quantitative and qualitative outcomes for Maori grandparent and whānau carers was identical for Maori as compared to the overall group of carers."^[1]

In our work with families, we know that the level of need for support for grandparent carers is substantially dependent upon the level of financial, social and emotional support they have as grandparent carers and our focus on responding to that need in a manner that is also culturally sensitive to the carer and child is critical to ensuring positive outcomes in each case.

A pleasing finding in the report was "the level of affection and engagement held by Maori towards GRG" in which GRG was "spontaneously mentioned by a number of Maori as a crucial lifeline."^[2]

GRG Member Families by Ethnicity 2018



Methamphetamine: “P” at the heart of family harm and leading to the rise in grandparent or other whānau care

Over the past 19 years, since GRG was established, we have witnessed the rampant spread of methamphetamine use throughout our society and the extent to which it has played an integral role in the breakdown of families nationwide, rendering parents unable and unfit to parent their own children. It has inexorably led to tragic scenarios in which a great deal of direct and ancillary harm is typical, involving child neglect and trauma, family violence, death, crime, mental illness, imprisonment, physical and mental health issues and poverty.

These findings are echoed in Dr Liz Gordon’s in-depth analysis of the data from our 2016 Grandparent and Whānau Carer Survey, published in her paper **“My daughter is a drug addict”: grandparents caring for the children of addicted parents**, in which she observed that “the existence of drug use alone rarely constituted a reason for the child coming into care; it was multiple factors that led to this outcome.”^[3]

The majority of GRG families are stepping up to raise their grandchildren or tamariki within the wider whānau as the “ambulances at the bottom of the cliff” in these circumstances, where the children would otherwise end up in state care.

In our internal Member Survey, conducted in August 2017, methamphetamine was identified by 86% of members as the drug involved where drug use was a factor leading to care.

In a climate where there is much rhetoric and debate for the decriminalisation or legalisation of cannabis on the back of the medical marijuana debate, it is also worth noting that for 81% of those families where methamphetamine was involved; cannabis was also a problem drug leading to the family breakdown.

This should come as no surprise considering recent research shows that within the New Zealand prison population, “most prisoners with a methamphetamine dependence also used other drugs, and they were three times more likely (58% compared with 18%) to have another drug dependence than prisoners who did not have a methamphetamine dependence.”^[4]

For those children who have been exposed to methamphetamine or “P” in utero or while in the home exposed to their parents smoking or indeed manufacture of the drug (whether in large scale operations or for personal use), the long-term effects on their health and wellbeing are only just starting to be better understood.

Our grandparent and whānau carers have been reporting their concerns anecdotally for the past two decades or more. For many it involves caring for children afflicted by a veritable “alphabet soup” of diagnoses including those on the Autism spectrum, foetal alcohol, drug and behavioural and conduct disorders, respiratory and cognitive function disorders and illnesses. All of which present many and complex challenges for their carers.

It is against this backdrop that I have advocated on GRG’s behalf both in the media and at Matua Raki’s Addiction Leadership days in Auckland in July 2017 and at Parliament in March 2018 for better support for the children and their grandparent and other whānau carers adversely affected by this destructive drug.



The children need better access to professional and therapeutic help in their recovery from trauma and better educational support in the classroom to assist with developmental delay, cognitive and learning disabilities, which can be the result of their parents’ drug and substance abuse.

Alongside the need for better resources and effective rehabilitation initiatives in our communities to treat the growing number of addicts themselves, it is imperative that we focus on educating our youth and equipping them with the knowledge and confidence in themselves to be emboldened to make good life choices leading to positive life outcomes. Not the pathway and descent into addiction that destroys lives.

Accessing financial support

Among the complex issues facing many carers, are the challenges and difficulties involved in getting access to adequate financial support for the children in their care. In the report **‘Experiences of grandparents raising grandchildren in getting income support from work and income offices in New Zealand’ (Gordon, 2017)** it was noted that only 15% of those carers surveyed in our 2016 Grandparent and Whānau Care Survey were informed about the Unsupported Child Benefit (UCB) on their first contact with the Work and Income office when they took on the care of their grandchildren.^[5]

Ensuring frontline staff at Work and Income is aware of the issues affecting these carers, their eligibility for the UCB and that the law is being applied correctly has been a core focus of GRG’s work as an agency advocating for these carers. It is heartening to see that the result of that work over the years is that 69% of carers surveyed are now recipients of the UCB. Furthermore, in comparing our Statement of Service Performance 2017; there has been a reduction from 98 to 37 members this year who have required the advocacy from our Specialist Advocate, Tricia Corin to get the UCB granted in circumstances where it had been improperly declined in the first instance; suggesting some improvements at Work and Income offices as a result of the increased awareness of the issues.

Our new service delivery framework anticipates the ongoing development of our service delivery team to meet the needs of our membership as they grapple with the challenges parenting our next generation and to this end, a number of key professional advocacy and outreach staff positions are expected to be filled in future. Along with we anticipate the ongoing rollout of our SALT 4 Caregivers™ carer education programme, developed and facilitated by GRG’s Operations and Services Delivery Manager, Lisa Braid which has been very well received by workshop participants to date.

The development of our Outreach and Advocacy service will also be supported by the move to new premises secured in the Chelsea Business Park in Birkenhead, for our on-site National Support Office service delivery team from June 2018.

Increase in profile

This year we welcomed Bruce Hopkins' to the GRG whānau. Well-known internationally as 'Gamling' to Lord of the Rings fans, his compassion for the grandparent and whānau care experience, together with a desire to help raise awareness of GRG's work, became an integral part of his personal journey of Aotearoa, "The Long Way Home" on the Te Araroa trail.



Bruce is a multi-talented person whose life has taken many twists and turns including rugby, commercial fishing, professional dancing, acting and narrating. He can now add tramping and "TA trailblazer" to his list having survived some of the most difficult terrain in New Zealand and encountering some significant health setbacks and near-death experiences. Along the way he became a passionate ambassador for GRG, raising profile and awareness on TV, radio, newspapers and social media as well as over \$30,000 to support our cause.

As depicted in the beautiful words of the Scottish poet and mountaineer, John Muir: *"Nevermore, however weary, should one faint by the way who gains the blessings of one mountain day; whatever his fate, long life, short life, stormy or calm, he is rich forever,"* Bruce's journey became a metaphor for the twists, turns, setbacks and challenges that face our grandparents in their carer journey as described by a member who wrote:

"It wasn't in our plans...but when the need was there we did not hesitate. We get tired sometimes, but I would not give it up for anything. Their life is so different to what it could have been. They are safe, happy and well cared for. They are our life and we are so proud of them."

The gratitude expressed by another member who wrote: *"Thank you GRG without you we would just be a number. It feels like what we are doing is being supported by family... you all are our family as you have OUR best interest at heart to help our babies have an awesome life,"* reminded us of our values *ko te whānau he mea katoa*. Indeed, family is everything.

With heartfelt gratitude we acknowledge and thank our suppliers, supporters and funders who make it possible for GRG to continue to work with these heroic grandparent and whānau caregivers to help them ensure the children in their care have a chance at a positive and even "awesome" life.

In particular we thank Foundation North, the Allright Welfare Trust, Oranga Tamariki, the Ministry for Social Development, Lotteries and the local COGS committees for their continued support for our mahi through their funding each year. We also extend our appreciation to the organisations who have donated items to grandparent care families in need, sent out from the National Support Office in the past year of which there are many, but a special thanks to Foster Hope and to the wonderful group of knitters coordinated by Margaret McCormick who have provided beautiful knitted hats, beanies, blankets and jerseys for many of our youngest and most vulnerable children in grandparent care for many years.

A special note of thank you is also extended to David White, who resigned from his role as trustee earlier this year in order to concentrate his efforts and focus on his work informing Government policy on family justice issues, after making a significant contribution to the strategic direction of the Trust during the past three years.

In the year ahead, we look forward to developing our relationship with Suncorp and its New Zealand based companies and employees from April 2018 as their Community Partner for their Brighter Futures programme which will support our SALT carer workshop and education programme.

Ngā manaakitanga

Kate Bundle, Chief Executive

1. This report is awaiting publication. Quotes taken from report to Lotteries in April 2018
2. Ibid note 1
3. Kotuitui: New Zealand Journal of Social Sciences Online, 13:1, 39-54
4. NZ Corrections website: Research and statistics - Volume 4, Issue 2 November 2017 Methamphetamine use disorders among New Zealand prisoners'
5. Liz Gordon (2017) Experiences of grandparents raising grandchildren in getting income support from work and income offices in New Zealand, Kōtuitui: New Zealand Journal of Social Sciences Online, 12:2, 134-145

Board of Trustees

To tatou poari o kaitiaki



Jo-Anne Thomas | Chair and Trustee

Jo-Anne is a family law specialist associate at Schnauer & Co with over 10 years experience in family law litigation, relationship property and elder law. She holds a Bachelor of Laws from the University of Auckland and a Diploma in Occupational Therapy. Before her law practice she held various technical, management and leadership roles working in the insurance, accident compensation and health sector.



Diane Vivian QSO | Founding Trustee

Diane founded the first GRG support group in 1999 after receiving a life-changing knock on the door in 1997 when she was presented with two traumatised grandchildren needing a home; the children of her fostered daughter. In 2001 she founded the Trust and has since played an integral part in the work of the Trust. In 2017, she was made a companion of the Queen's Service Order in the New Year's Honour's list and in 2018 Her Majesty the Queen Elizabeth II recognised her voluntary work improving the lives of grandparent caregivers and their grandchildren by announcing her as the New Zealand recipient of the Commonwealth's Points of Light award in the lead up to the Commonwealth Heads of Government Meeting in London.



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, The Graduate Choir NZ Trust 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 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.



Jocelyn Bray | Trustee

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



Pru Etcheverry ONZM | Trustee

Pru brings a wealth of experience from governance roles and her previous role as a CEO in the NGO sector. She currently sits on several advisory boards and another not for profit board, and chairs two of these - an international not for profit headquartered in Canada, and a University of Auckland Governance Advisory Board. Advocacy is particularly dear to her heart and she is committed to working collaboratively having held leadership roles across the healthcare sector. She was honoured in the 2016 Queen's Birthday Honours for the national and international impact of her work in the health and NGO sectors.

Management & National Support Office Service Delivery

To tatou rōpū whakahaere me ngā ratonga



Kate Bundle | Chief Executive

Kate is responsible for GRG's leadership, communications, media liaison, business development, strategies and fundraising. 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.

kate@grg.org.nz



Lisa Braid | Operations & Services Delivery Manager

Lisa is responsible for the delivery of GRG's support services and operations which includes the supervision, coaching and training of our staff and volunteers providing advocacy and outreach support to our member caregivers. Lisa also facilitates the SALT 4 Caregivers (Simply Acquired & Learned Techniques) workshop programme focused on trauma informed care and strategies to help our caregivers with children affected by past trauma.

lisa@grg.org.nz



Dana Youngman | National Support Office Administrator

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

dana@grg.org.nz



Tricia Corin | Specialist Advocate (Financial Support & Benefits)

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

tricia@grg.org.nz

Our Volunteers

Support Group Coordinators

Ngā Kaihautū Rōpū Tautoko



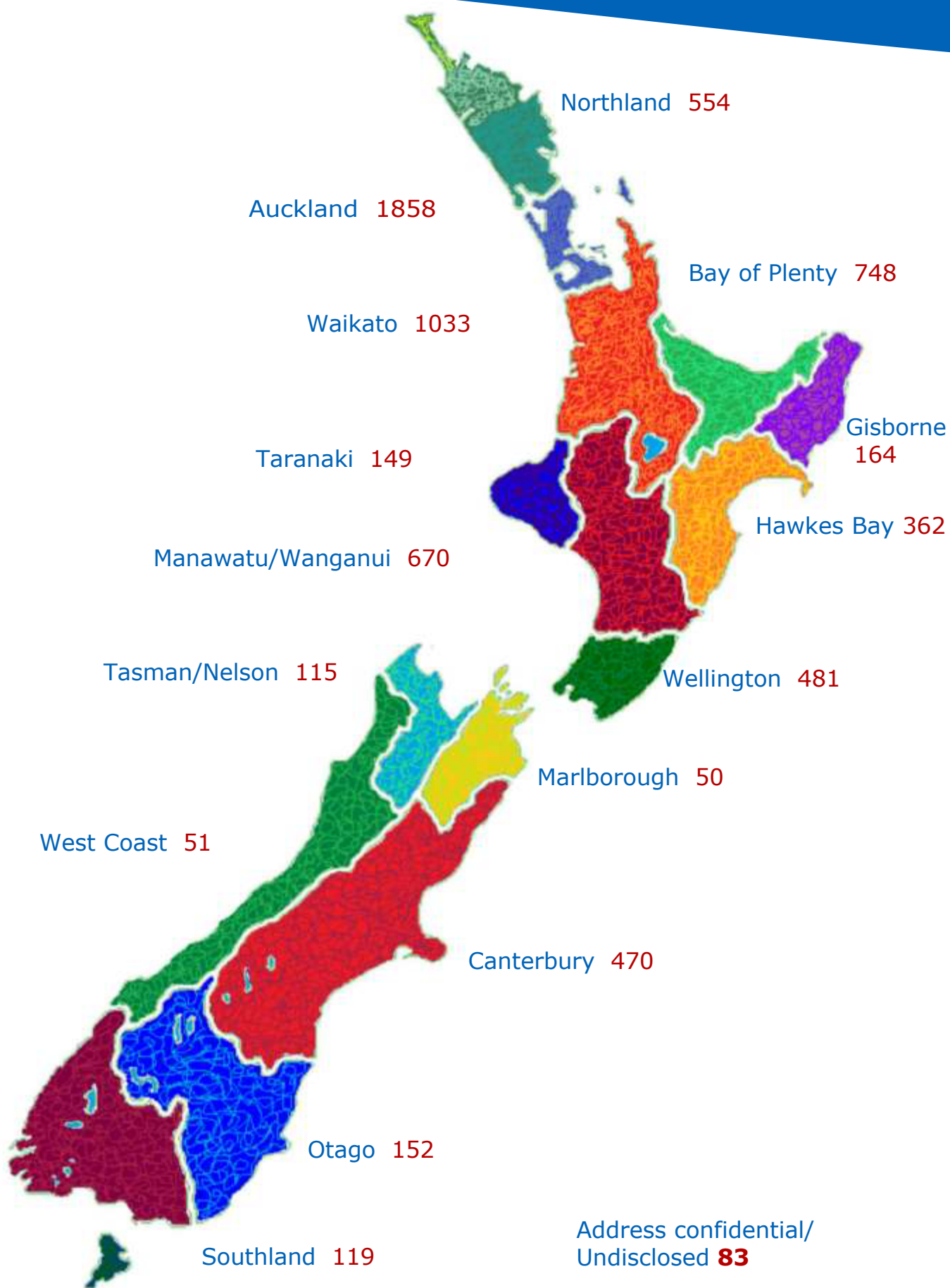
Kaitia/KeriKeri	Martha Taonui-Andrews	027 266 2653	marthataounians@xtra.co.nz
Kaikohe	Moengaroa Floyed	09 401 3057	floyedz@xtra.co.nz
Dargaville	Sandy Zimmer	09 439 4420	sandy-zimmer@hotmail.com
Whangarei	Janet Puriri / Lianne Nicholas	09 435 0044	grg.whangarei@gmail.com
Ruakaka	Tauser Kingi	09 432 8611	tauser.kingi@vodafone.co.nz
North Shore	Temporarily vacant	09 418 3753	office@grg.org.nz
East/Tamaki	Tess Gould-Thorpe	09 535 6903	theresagouldthorpe@gmail.com
West/Waitakere	Debbie Hall	09 818 7828	debron@xtra.co.nz
South Auckland	Virginia Peebles	09 277 7514	
Papakura	Shirley Afoa	021 129 4151	shirleyafoa@hotmail.com
Pukekohe	Anne Doddrell	09 237 8161	anne.doddrell@gmail.com
Waiuku	Temporarily vacant		
Huntly/Hamilton	Pat Davis	07 855 0530	hamilton@grg.org.nz
Te Awamutu	Ruth Gilling	022 678 5700	teawamutu@grg.org.nz
Taupo	Lesley-Anne Wells	07 377 3539	lesley-anne@xtra.co.nz
Te Kuiti	Kay Higgins	027 430 2939	palmdrive@xtra.co.nz
Taumaranui	Jo Wickham	07 896 7515	wickhamsplace@xtra.co.nz
Taranaki	Lorraine McLaren	027 520 1144	mclarenclan7@gmail.com
Tauranga	Karen Ormsby	07 579 3571	jewelzs@hotmail.com
Papamoa / Te Puke	Rawinia Mcredie	07 562 2850	jnmacredie@kinect.co.nz
Opotiki	Sophie Wilson-Kahika	07 262 5136	wsophie71@yahoo.co.nz
Rotorua	Anne Donnell	020 402 22910	rotoruagrg@gmail.com
Gisborne	Jane Tibble	022 652 4927	motatu.53@gmail.com
Napier	Rozane Duncan	06 834 0905	charleez06@xtra.co.nz
Hastings	Tom Kupa	06 879 4302	kupakarate@outlook.com
Dannevirke	Temporarily vacant		
Palmerston North	Jacqui Phillips	021 229 0455	palmerstonnorth@grg.org.nz
Whanganui	Jenny Morton	027 443 7780	jrnifrr65@gmail.com
Wairarapa	Temporarily vacant		
Levin	Ann Waddell	06 362 7269	ann.hen@xtra.co.nz
Porirua	Temporarily vacant		
Upper Hutt	Serenah Nicholson	021 743 414	manager.whanau.group@xtra.co.nz
Wellington & Kapiti	Cecilee Donovan	04 477 0632	cecileed@gmail.com
Nelson	Paula Eggers	021 062 6583	paulaeggers2000@yandex.com
Motueka	Rankeilor Arnott	03 528 5089	motuekaarnotts@gmail.com
Canterbury	Veronica Brunt	03 942 5935	r.v.brunt@paradise.net.nz
Waimate	Margaret Pink	03 434 7233	B.Pink@xtra.co.nz
Otago Coastal/Dunedin	Aad & Leonie	03 465 1764	omaandopa@xtra.co.nz
Southland/Invercargill	Lynette Nielsen	03 216 0411	invercargillgrg@gmail.com

Coffee Groups

Matakana / Warkworth (Rodney)	Anita	021 08205563	Upper Hutt	Margaret	04 976 9475
Auckland Central	Jane	021 424 801	Blenheim	Juliet	03 571 6222
Hamilton	Carol	027 361 1929	Christchurch	Elaine	021 025 08834
Cambridge	Bev	021 02720902	Ashburton	Deborah	027 626 4866
Raetihi	Angel	06 385 3404	Dunedin	Nanette	03 455 2016
Kapiti	Margaret	04 293 4728			

GRG Trust NZ Member Caregivers

at 31 March 2018



Entity Information

mōhiohio hinonga

Legal Name: Grandparents Raising Grandchildren Trust New Zealand

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

**Registration
Number:** CC20205

**Contact
details:**

Physical Address:

Unit C, Chelsea Business Park
162 Mokoia Road
Birkenhead
Auckland

Phone: 09 418 3753 (office)
Email: office@grg.org.nz
Website: www.grg.org.nz

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

Postal Address:

PO Box 34-892
Birkenhead
Auckland 0746

www.facebook.com/grg.org.nz/





Entity Structure

The Board of **Grandparents Raising Grandchildren Trust New Zealand** ("GRG") is made up of up to eight committed professional volunteers who have a diverse range of life, parenting, cultural, legal, business, commercial and management skills and experience.

They meet once a month and set the strategic direction of the Trust which is to promote a community of grandparents raising grandchildren as full-time caregivers in New Zealand where they are empowered to provide a safe, secure and nurturing home for their grandchildren and an environment that protects and promotes their long-term wellbeing and development.

Main Sources of the Entity's Cash and Resources

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

Main Methods Used by the Entity to Raise Funds

The Trust applies to both public and private funders through the application processes required by these organisations.

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust relies on a network of regional Support Groups, run by local members of the Trust. The Trust also relies on the goodwill of volunteers to enable it to picnics and events for members.

What we did and what we achieved

He aha ta tatou i tutuki

For the year ended 31 March 2018

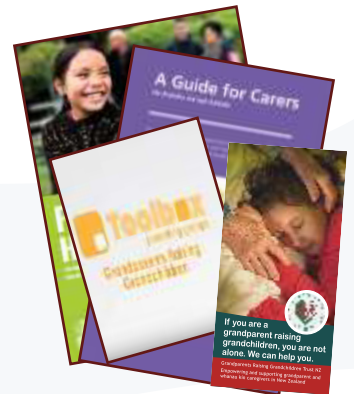


We supported **4,146** full-time member families raising over 7,400 vulnerable children and young people, helping them to reduce stress and maximise stability in their lives through our support services.

95% of member clients reported that, overall, our support services met their needs

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

94% of our caregivers surveyed said they found our New Caregiver Resource packs helpful or very helpful.



44,065 newsletters distributed to grandparent and whanau carers, stakeholders and other professionals in the child welfare sector

97% of our member clients reported that some or all of the items in our Grands Report newsletters match their interests.



Our 0800 GRANDS free helpline service and community support and advocacy staff fielded

6,345 calls assisting members with their queries and concerns

94% 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, 85% say they now understand more clearly how to access the help they need in future.

What we did and what we achieved

For the year ended 31 March 2018

He aha ta tatou i tutuki

331 clients accessed our Specialist Advocacy Service receiving advice, information and advocacy on income support, benefits, tax, housing, ACC and other income support issues.



37 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.

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

100% of our member clients reported they are satisfied or very satisfied with the service they received through our community

We successfully assisted **11** clients to claim arrears of over **\$321,000** in income support payments that they would have received if their original application had been granted.

7,612 member contacts were made with our Support Services Delivery team in the past year, being an average of 634 contacts for help with client needs and objectives each month.

302 clients accessed our Outreach service for direct support and advocacy regarding care support, liaison with other community service providers and professionals, Family Court, Oranga Tamariki, Youth Justice, school and education, special needs issues

Our Community outreach, support and advocacy staff liaised with an average of **53** agencies each month on behalf of members to address client needs and objectives



What we did and what we achieved

For the year ended 31 March 2018

He aha ta tatou i tutuki

School
Holiday Camps
Providing
outdoor education
and adventures



Providing Respite
for Grandparent
and
Whānau
caregivers

68 children and young people were sponsored to attend school holiday camps in the past year providing respite for their caregivers and a fun, challenging and inspiring camp experience for the children.

111 Emergency care packs were provided to families in particular need with items such as donated toiletries, infant formula, toys, clothing, bedding, school bags, books

“GRG you are amazing people I don't know how I would have financially and spiritually been able to cope without your expertise and advice.”

“My advocate was amazing and also helped me realise the reality of my situation. I felt empowered to then talk to the schools and really own what was happening.”

“We were at a point where we about to go back to the courts and say we were unable to look after our grand daughter due to the financial pressure. [GRG's Advocate] worked with us and was able to get a great result.”

“Your support and information is exceptional. Your emailed newsletter, your Facebook page together with the initial pack provides on going support which otherwise would not be shared. The ability to receive or access such information in a timely fashion makes GRG stand out.

It is tough taking on a child who has been in an environment with totally different living conditions and standards, attitudes and expectations...It is a very sad incredibly tough journey at times and to highlight the good times and very small achievements is just so important for caregivers.

I take my hat off to everyone involved in this organisation and in the care of these children.”

GRG Members' Feedback

What we did and what we achieved

For the year ended 31 March 2018

He aha ta tatou i tutuki

SALT 4 Caregivers™ Training and Education

In 2016, we published the findings of our Lotteries funded Grandparent and Whānau Carer Survey of over 1100 caregivers nationwide in Dr Liz Gordon's 'first cut' report titled ***The empty nest is refilled: the joys and tribulations of raising grandchildren in Aotearoa.***

One of the key findings in that report was the proportionately high number of children in grandparent and whānau care who were adversely affected by past trauma manifesting in anxiety and attachment disorders, or other psychological disabilities or developmental delays caused by a variety of factors including child abuse, neglect, shaken baby, foetal alcohol and/or drug effects or exposure to methamphetamine manufacture and use in the home.

Forty-one percent of children in grandparent or whānau care had been diagnosed as affected by a psychological disorder or disability. A further proportion were suspected of being affected by a disorder but were either too young to be diagnosed or their carers couldn't access a professional diagnosis because of the cost or the unavailability of a professional to make a diagnosis in their town or region.

The stories these carers told of the difficulties they experienced parenting these children prompted a review of our approach to caregiver education and over the 18 months to March 2018 our SALT workshop programme (Simply Acquired & Learned Techniques™ 4 Caregivers) training programme was revised and updated to provide a more practical and relevant programme for grandparent and whānau carers focused on trauma informed care insights and effective parenting strategies.

Presented through various exercises and case scenarios based on real grandparent care situations and incorporating the kinds of issues and conflicts that often exist in the context of the wider family or whānau our SALT workshops guide the grandparent to that **'aha' or 'lightbulb moment.'**

At which point they learn how to constructively and safely de-escalate a conflict situation and they know and have confidence that they have the skills to change the narrative for these children they are raising.

Understanding the child's behaviour and the reasons behind it empowers the grandparent or whānau caregiver to find alternative and more successful solutions to manage.

In the 2017 year, 20 carers attended the pilot SALT workshops and in the year to 31 March 2018 22 carers took part in the programme. The response to these practical workshops has been unanimously positive and beneficial. Going forward two facilitated workshops are held each month in two locations linked to GRG Support Groups throughout New Zealand.

22 caregivers attended our SALT (Simply Acquired & Learned Techniques™) 4 Caregivers 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.

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

"It's given me a whole new way of thinking." "The facilitator was Awesome."

"[This training] was very good. Showed support, respect and true feeling on raising grandchildren."

Grants & Donations

takuhe pūtea me ngā takoha

Grandparents Raising Grandchildren Trust NZ, on behalf the 4,146 families we support, would like to thank all our supporters, funders and donors for their invaluable support last year:

Allright Welfare Trust

Bay Trust

Community Organisation Grants Scheme

Foundation North

Manu Charitable Grant

Marilyn Hoggard

Ministry for Social Development

North Shore Presbyterian Hospital Trust

NZ Lotteries

Oranga Tamariki

Payroll Giving donors

Phillip Very Charitable Trust

Private donors

Public Trust

Rata Foundation

Rotorua Energy Charitable Trust

The Warehouse Group

Trust Waikato

United Way



Financial Statements

Statement of Financial Performance *mahi pūtea*

For the year ended 31 March 2018

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	504,718	510,638
Revenue from providing goods or services	1	70	8,537
Interest, dividends and other investment revenue	1	1,676	2,245
Total Revenue		506,464	521,420
Expenses			
Expenses related to public fundraising	2	815	778
Volunteer and employee related costs	2	244,089	236,541
Costs related to providing goods or services	2	225,400	258,155
Grants and donations made	2	481	400
Other expenses	2	4,067	4,648
Total Expenses		474,852	500,522
Surplus/(Deficit) for the Year		31,612	20,898



Financial Statements

Statement of Financial Position *tūnga pūtea*

For the year ended 31 March 2018

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	314,322	229,668
Debtors and prepayments	3	9,452	16,339
Short term investments	3	52,112	50,687
Total Current Assets		375,886	296,694
Non-Current Assets			
Property, plant and equipment	4	4,575	2,438
Other non-current assets	3	3,721	5,458
Total Non-Current Assets		8,296	7,896
Total Assets		384,182	304,590
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	22,999	34,140
Employee costs payable	3	20,357	15,966
Unused donations and grants with conditions	3 and 7	89,730	35,000
Total Current Liabilities		133,086	85,106
Total Liabilities		133,086	85,106
Total Assets less Total Liabilities (Net Assets)		251,096	219,484
Accumulated Funds			
Capital contributed by owners or members	5	113,643	113,643
Accumulated surpluses or (deficits)		65,784	(1,974)
Reserves	5	71,669	107,815
Total Accumulated Funds		251,096	219,484

Signed for and on behalf of the Board of Trustees:

Trustee:



Date:

25/06/18

Trustee:



Date:

25/06/18



Financial Statements

Statement of Cashflows *kapewhiti*

For the year ended 31 March 2018

	Note	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities			
Cash was received from:			
Donations, fundraising and other similar receipts		559,448	508,643
Receipts from providing goods or services		70	8,537
Interest, dividends and other investment receipts		1,676	2,360
Support Group bank accounts incorporated from 1 April 2016		-	-
Net GST		3,721	(31)
Cash was applied to:			
Payments to suppliers and employees		473,888	495,631
Donations or grants paid		481	400
Net Cash Flows from Operating Activities		90,546	23,478
Cash flows from Investing and Financing Activities			
Cash was received from:			
Receipts from the sale of investments		-	-
Cash was applied to:			
Payments to acquire property, plant and equipment		4,469	1,199
Payments to purchase investments		1,425	152
Net Cash Flows from Investing and Financing Activities		(5,894)	(1,351)
Net Increase / (Decrease) in Cash		84,652	22,127
Opening Cash		229,668	207,541
Closing Cash		314,320	229,668
This is represented by:			
Bank Accounts and Cash	3	314,322	229,668



Financial Statements

Statement of Accounting Policies

kaupapa here kaute

Basis of Preparation

For the year ended 31 March 2018

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

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

Goods and Services Tax (GST)

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

Income Tax

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

Bank Accounts and Cash

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

Statement of Cash Flows

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

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

- (a) Cash is considered to be cash on hand, current accounts in banks, and other highly liquid investments (such as term investments) in which the entity invests as part of its day to day cash management.
- (b) Investing activities are those activities relating to the acquisition, holding and disposal of fixed assets and of investments. Investments can include securities not falling within the definition of cash.
- (c) Operating activities includes all transactions and other events that are not financing or investing activities.
- (d) The reconciliation of the surplus (deficit) after tax with the net cash flow from operating activities is set out in the Statement of Cash Flows.
- (e) The cash flow statement includes the cash movements for the Support Groups, which were consolidated for the first time in 2016.

Revenue Recognition

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

Support Group Reserve

To ensure transparency of funding received by Head Office on behalf of Support Groups, any unused portion of grants or donations received which do not have a specific "use or return" condition are transferred to a Reserve account at year-end.

Property, Plant and Equipment

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

Furniture and Fittings 16% DV

Computers (including Software) 50% 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 *tuhipoka ki ngā tauākī pūtea*

[Note 1]

For the year ended 31 March 2018

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	3 on the Tree Trust	-	5,000
	Allright Trust	20,000	20,000
	Bay Trust	30,000	20,000
	Blue Water Community Trust	-	15,000
	Community Organisation Grants Scheme (COGS)	86,635	100,259
	Donations received through GiveALittle	-	3,246
	Foundation North	42,500	116,500
	Four Winds Foundation	-	7,500
	Freemasons	-	30,000
	Lion Foundation	-	9,087
	Manu Charitable Grant	1,000	-
	Marilyn Hoggard	10,000	-
	Ministry of Social Development	91,551	67,551
	North Shore Presbyterian Hospital Trust	2,300	-
	NZ Lotteries	45,000	75,000
	Public Trust Grant	6,000	-
	Rata Foundation	19,000	-
	Rotorua Energy Charitable Trust	14,761	2,000
	SpecSavers	-	2,518
	Sundry Donations	26,168	13,977
	TG McCarthy Trust	-	6,000
	The Phillip Verry Charitable Foundation	5,000	5,000
	The Warehouse Group	94,803	-
	United Way New Zealand	5,000	-
	Waikato Community Trust	5,000	4,000
	Wellington Community Trust	-	8,000

Total	504,718	510,638
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Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Book sales	-	2,274
	Registration fees for Summit	-	1,887
	Revenue generated by Support Groups	70	4,376
	Total	70	8,537

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	1,676	2,245
	Total	1,676	2,245



Financial Statements

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

[Note 2]

For the year ended 31 March 2018

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Advertising and Promotion	815	778
	Total	815	778
Volunteer and employee related costs	Honorarium	-	10,000
	Salaries and Wages	238,687	221,771
	KiwiSaver contributions	4,920	4,304
	ACC levies	482	466
	Total	244,089	236,541
Costs related to providing goods or services			
	Total	225,400	258,155
Grants and donations made	Gifts and Donations	481	400
	Total	481	400
Other expenses	Depreciation	2,330	1,469
	Amortization of website	1,340	2,681
	Trade Mark amortisation	397	498
	Total	4,067	4,648



Financial Statements

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

[Note 3]

For the year ended 31 March 2018

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Cheque account balance	192,482	70,221
	Savings account balance	112,556	152,435
	Support Group bank accounts	9,284	7,012
	Total	314,322	229,668
Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Prepayments	5,700	14,538
	GST Receivable	3,721	1,770
	Accrued Interest	26	26
	RWT on Support Group bank accounts	5	5
	Total	9,452	16,339
Asset Item	Analysis	This Year \$	Last Year \$
Short term investments		52,112	50,687
	Total	52,112	50,687
Asset Item	Analysis	This Year \$	Last Year \$
Intangible assets		3,721	5,458
	Total	3,721	5,458
Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	17,955	27,595
	GST payable	-	-
	Accrued expenses	5,044	6,545
	Total	22,999	34,140
Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	15,631	10,227
	PAYE and other payroll liabilities	4,726	5,739
	Total	20,357	15,966
Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Income Received In Advance	89,730	35,000
	Total	89,730	35,000



Financial Statements

Notes to the Performance Report

tuhipoka ki ngā tauākī pūtea

[Note 4]

For the year ended 31 March 2018

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	575			92	483
Computers (including software)	1,863	4,469		2,240	4,092
Total	2,438	4,469	-	2,332	4,575

Last 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
Total	2,313	1,199	-	1,074	2,438

Significant Donated Assets Recorded - Source and Date of Valuation

There were no significant donated assets received and recorded during the 2018 year (2017: Nil).

Significant Donated Assets - Not Recorded

There were no significant donated assets received but not recorded during the 2018 year (2017: Nil).

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



Financial Statements

Notes to the Performance Report

tuhipoka ki ngā tauākī pūtea

[Note 5]

For the year ended 31 March 2018

Note 5

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

	Last Year	Capital Contributed by Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance		113,643	(13,426)	98,369	198,586
Surplus/(Deficit)			20,898		20,898
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)	-
Closing Balance		113,643	(1,974)	107,815	219,484

Breakdown of Reserves	Nature and Purpose	Actual This Year \$
Name		
Sustainability and Contingency Reserve	The Sustainability and Contingency Reserve was approved by the Board of Trustees at a meeting held on 7 September 2010, to set aside existing funds to ensure that the Trust has sufficient operating capital for its survival in the short-term, should it be unable to obtain the funding required to carry out its activities.	56,747
Support Groups opening bank accounts	The Support Groups which hold bank accounts were consolidated into the overall GRG financial statements for the first time in 2016.	14,922
Total		71,669



Financial Statements

Notes to the Performance Report

tuhipoka ki ngā tauākī pūtea

[Notes 6-10]

For the year ended 31 March 2018

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.	54,675	78,975

Contingent Liabilities and Guarantees

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

Note 7: Other

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

Description	Purpose and Nature of the Condition(s)		Not Fulfilled Amt
Rotorua Energy Trust	This grant is used mainly by the Rotorua and environs Support Groups and is drawn down on a regular basis	15,000	2,239
Foundation North	Foundation North Grant of \$160,000 was approved in February 2018 to cover operating and programme costs. On receipt an amount of \$85,000 was paid immediately. These funds will be used to fund expenses in the 2018/2019 financial year.	85,000	85,000
Other	GRG West Table Funds & Bruce Hopkins Walk donations	2,491	2,491
Significant Grants and Donations with Conditions which have not been Recorded as a Liability		NIL	NIL

Note 8: Related Party Transactions

No Honoraria was paid in the 2018 year (2017: \$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)

Note 10: Ability to continue operating

The Trust will continue to operate for the foreseeable future.



Auditor's Report

pūrongo kaitātari



RSM Hayes Audit

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Independent Auditor's Report To the Trustees Grandparents Raising Grandchildren Trust New Zealand

Opinion

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

- the statement of financial position as at 31 March 2018;
- 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 Trust as at 31 March 2018, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for opinion

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

We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other information

The Trustees are responsible for the other information. The other information comprises the Entity Information and 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Responsibilities of trustees for the consolidated performance report

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these consolidated financial statements.

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

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



- Evaluates the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Who we report to

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

A handwritten signature in dark ink that reads "RSM".

RSM Hayes Audit
Auckland

25 June 2018

Grandparents Raising Grandchildren Trust NZ

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

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



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