



New Zealand Council Of
Christian Social Services

Pūrongo-ā-tau | Annual report **FY 22**

Mā ngā huruhuru ka rere te manu
With feathers the bird can fly

Ki te kotahi te Kākaho, ka whati, ki te kapuia, e kore e whati.

When we stand alone, we are vulnerable, but together we are unbreakable.

Whakatuaki provided by NZCCSS Vice President Renee Rewi (Ngati Whare, Ngati Manawa, Patuheuheu/Ngati Haka, Te Arawa, Ngati Whakaue, Ngati Rangiwewehi, Ngai Te Rangi, Tuwharetoa, Tainui and Nga Puhi).

The New Zealand Council of Christian Social Services (NZCCSS) represents more than 200 member organisations providing a range of community, health and social support services across Aotearoa. These organisations include some of the most recognised and highly regarded names in social service provision, and all are world famous in their own rohe. Their mahi informs our deep understanding of the everyday lives of Aotearoa New Zealand's most vulnerable as we work towards achieving a just and compassionate society for all. We see this work as an extension of the mission of Jesus Christ, which we seek to fulfil through our commitment to giving priority to the poor and vulnerable, and to Te Tiriti o Waitangi.

We have six foundation members: the Anglican Care Network, Baptist Churches of New Zealand, Catholic Social Services, Presbyterian Support and the Methodist and Salvation Army Churches.

We are...



213 delivery sites



In 55 towns & cities throughout Aotearoa



Providing 38 types of services



Delivering over 1000 programmes



Involving 17,000 volunteers

Employing 5,000 full-time workers

And 7,000 part-time workers

Find out more about the work of NZCCSS on our [website](#).

Graphic icons source: [Icons8](#).

Pūrongo ā Pehitene President's report

He pai te tirohanga ki ngā mahara mō ngā rā pahemo engari ka puta te māramatanga i runga i te titiro whakamua.

It's fine to have recollections of the past, but wisdom comes from being able to prepare opportunities for the future.



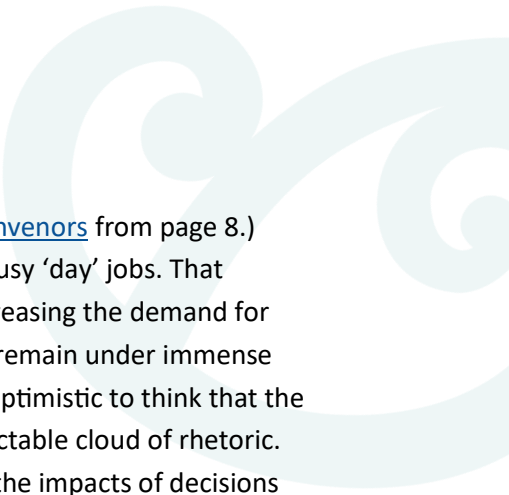
For more than five decades, the New Zealand Council of Christian Social Services (NZCCSS) has provided a place and a voice for New Zealanders who might otherwise remain invisible or unheard. Our kaupapa is founded in the mission of Jesus Christ whose ministry elevated the poor, the weak, the disaffected and the stranger. The form these take today may differ from the first century but the impacts of isolation, diminution and disenfranchisement, and the sheer grind of a persisting survival existence remain the same.

In its 53 years, NZCCSS has worked to bring the stories of people challenged by inequity and injustice before decisionmakers, with the aim of influencing positive change. It's a validly proud history but, as the whakataukī (proverb) above counsels, leaning on experience is not sufficient, we must ready ourselves for the future. This financial year, the

first full year with our new Executive Officer Nikki Hurst at the helm, has seen NZCCSS in a season of determined readying.

Since January 2022, Nikki has expanded the Secretariat, building its policy capacity. The team has continued to undertake a remarkable amount of work, particularly with the number and scope of submissions. More than kupu on a page, this work reflects considerable time in research and engaging with officials, NZCCSS members and others, all in an environment characterised by rapid change. We thank Nikki and the policy team for their outstanding effort. The grounding they have gained as a predominantly new team is an excellent foundation for a refined focus in NZCCSS's mahi in the year ahead. (See [Pūrongo a Kaiwhakahaere | Executive Officer's report](#), page 4.)

Representation on the Council has changed this year also. Ian Hutson, Director of the Salvation Army's Social Policy and Parliamentary Unit and former NZCCSS president, stood down. Sister Catherine Jones replaced Sister Margaret Martin as representative for the Catholic church. Peter Osborne replaced Mira Elmsley, as representative for the Anglican Care Network. We warmly welcome Catherine and Peter and the depth of experience they add to our mahi. We especially want to acknowledge Ian and Margaret's long tenure with NZCCSS. Margaret was inducted in 2012 and Ian in 2013. The work of NZCCSS has benefitted from their heart and knowledge and, as with Mira, we know their investment in the lives of the people of Aotearoa will continue beyond their Council commitment. We wish them the very best in their servings.



NZCCSS policy groups play a key role in our work. (See [reports from group convenors](#) from page 8.) We are grateful for the time invested by group members, all of whom have busy 'day' jobs. That busyness is compounded by the choppy wake of COVID-19, which is both increasing the demand for services and constraining the resources to meet it. The sectors we represent remain under immense pressure. Workforce issues dominate. With 2023 being an election year it is optimistic to think that the heavy lifting needed to address the challenges will rise much above the predictable cloud of rhetoric. However, informed by our groups, we will continue to present the stories of the impacts of decisions or indecision – both recent and historic – to those with the power to effect change.

As an organisation that seeks redress for inequity and injustice, NZCCSS's commitment to Te Tiriti o Waitangi is an inherent focus. The tangata whenua of Aotearoa feature disproportionately in negative statistics across all aspects of life in this country. The roots of this lie in the systems and societal structures that have consistently failed to accommodate Te Ao Māori since shortly after European settlement. As we evaluated NZCCSS in the light of recent governance and operational changes, we have renewed our commitment to give a higher priority to Te Tiriti and its implications for us. In June this year, the Council and Secretariat set apart two days for a hui at Te Kohinga Mārama Marae at the University of Waikato. The time was a valuable re-orientation for Council and secretariat members alike, providing the platform and impetus in the year ahead for more concerted, more intentional honouring of Te Tiriti – in spirit and in deed.

To my Council colleagues, I am grateful to be serving alongside fine human beings who share in the mission of NZCCSS and who embrace our path onward. The time you give is from a full and committed life. Each of you brings such value to NZCCSS. I look forward to continuing our journey within this rōpū, providing a place and voice for the invisible and the unheard.

By wisdom a house is built, and by understanding it is established.

Proverbs 24:3

Bonnie Robinson
Perehitene | President

Pūrongo ā Kaiwhakahaere

Executive officer's report

Totō hau tōkiga nei, aua na tupulaga e fāi mai
Plant a seed today for the future generations. Tokelau proverb.



Our 2022 reporting year has been full of change, planning and determination, but also of learning, growing and manaakitanga. I'm incredibly proud of what we have achieved across the last year and can whole heartedly say that as a team, we have absolutely given it our all.

The continued context of the pandemic has leant further urgency and importance to ensuring the voice of those we serve is heard loudly and clearly. But our challenges are increasingly structural as well as local. The rising cost of living, juxtaposed alongside record profits for the few, workforce scarcity in the context of extremely high employment rates, centralisation / reform in a neoliberal economic frame... If the last few years have shown us anything, it is the power of


connection, the need for collaboration and the place of innovation informed by the voices of those we serve. I'm grateful to have been part of many rōpū committed to supporting one another through these changing times - we can only create change together.

A focus across the year was on ensuring we have the systems in place to shift to a more strategic approach as we head into the 2023 year - te tōia, te haumatia . By its nature, changing plans and approaches have meant that the secretariat has seen a substantial amount of change. I would like to take this opportunity to mihi to the staff that have moved on, and thank them for their service and commitment to our organisation. I'd also like to formally welcome the staff who have joined us across the year, and mihi to the hard work of the entire team.

The strategic goals set for the 2022 year have been met, leading to further growth and opportunity for our organisation. By focusing on connection and collaboration we have achieved more that we could have in isolation. By innovating and shifting approaches we have gained clarity and renewed purpose. And by elevating the voice of those we serve, we have honoured our commitment to our faith, and to the articles of te Tiriti o Waitangi.

Council has continued to provide us with clarity and a considered and ambitious direction. The co-leadership of Bonnie Robinson and Renee Rewi is supportive, wise and helpfully challenging. As a collective, the knowledge across Council and our Policy Groups enhances the ability of the secretariat to respond with authority in this period of rapid change. We are grateful for the time, knowledge and energy of our members. He rau ringa e oti ai. Thank you.

As we move into the 2023 year, we continue to plan for change, challenge and the opportunities before us. Aotearoa will be facing an election, that (a year out) seems set to focus on issues crucial to those



we serve. NZCCSS stands ready to advocate for the honouring of the articles of te Tiriti o Waitangi and for a more just and compassionate society in which we can all thrive. We will aim to clarify complexity and make accessible information to support informed choices. And we will hold to account failures of truth, hope or compassion.

2023 will also see the emergence of our three-year plan, clarifying the focus of our organisation as we move forward. The team and I are deeply excited for the possibilities and potential of an enhanced focus. We are dreaming big.

Rise up, take courage and do it.

Ezra 10:4

Nikki Hurst

Kaiwhakahaere | Executive Officer

Strategic values

Highlights of our work during the 2021-22 year.

VOICE

45 written [consultations and submissions](#) made to Government seeking to find solutions leading to a better outcome for those we serve'

Development of new '[explainer](#)' style publications, eg, [Labour Manifesto Tracker](#)

Housing letter campaign - monthly letter to Govt Minister on housing issue with examples from our membership

Regular letters to Ministers sharing member experience. Issues range from immigration, health, older New Zealanders, racism, sexism, food insecurity, alcohol accessibility

Increasing visibility of Te Reo in publications, submissions and consultation documents

Kore Hiakai/NZCCSS/Visionwest 'snapshot' research on factors causing food insecurity post lockdown

INNOVATION

New IT provider facilitating better use of technology and communications tools

Skill capability of staff mix broadened and deepened

Identification of opportunities to partner with others across the sector

Development of te Tiriti o Waitangi responsiveness at Council level, with 2023 Budget allocation for this mahi

Branding refresh – internally and externally, including a major refresh, cull and updating of the [website](#)

Publication and promotion of Kore Hiakai's [Ka Mākona](#)

CONNECTION

Development of new policy group Terms of Reference

Development of new Researcher and Policy Group networks

Exploring appropriate connection with Tangata Whenua. Includes development of proposal for te Tiriti Focus for next three years

Growth of NZCCSS presence in sector leadership groups (public and governmental) across Tamaki Makaurau. Among others, key relationships include: Children's Rights Alliance, SSPA, CHA, CommVoices, Te Kāhui Atawhai o te Motu; Ara Taiohi; Victim Support, Anamata, Voyce Whakaarongo Mai, Volunteer NZ, Inspiring Communities, Hui Ē!, Community Research, Philanthropy NZ, CAB, Tenants Networks nationally, Aged Concern, Alzheimers NZ, Carers NZ, Auckland University, Waikato University, Massey University

Ongoing work with Ministry of Business, Innovation and Employment Social Procurement Team to support the development of social sector commissioning

COLLABORATION

Council's tangata Tiriti journey informed and supported by multiple representatives of tangata whenua.

Includes engagement at Marae Hui with Tainui waka, Ngati Awa through Te Kohinga Mārama Marae and Navigator Consulting Services.

Identification of opportunities to partner with others across the sector

Highlights of our work during the 2021-22 year.



Below: NZCCSS Older People's Policy Group member, Nicola Turner (left) recognised at the NZ Aged Care/EBOS Healthcare Excellence in Care Awards.



Above: NZCCSS hui at Te Kohinga Mārama Marae.
Right: The Kore Hiakai team launching the [Aotearoa Standard Food Parcel Measure](#).



Above: NZCCSS Executive Officer Nikki Hurst with former Children's Commissioner Judge Andrew Becroft.
Right: Nikki Hurst and NZCCSS policy analyst Melanie Wilson (centre) meet with Hon Glen Bennett MP for Taranaki.



Policy group convenors' reports

Children & Family policy group



During the 2021-2022 year, this policy group has continued its focus on advocating for whānau and tamariki, as well as the children and family services workforce.

Significant areas of focus for this group have included advocating for the rights and safety of children and young people in regard to the [Oversight of Oranga Tamariki System and Children and Young People's Commission Bill](#) and the [contracting of care and protection services](#) by Oranga Tamariki. The system is in a state of continual change and our members aspire to see this result in meaningful improvement in outcomes for children and young people, with government and the community working effectively in partnership to achieve this.

Other notable consultations and submissions that the group participated in include the [National Strategy and Action Plan](#) proposed by the Joint Venture into the Elimination of Family Violence and Sexual Violence and the Review of the [Working for Families](#) scheme.

Our services have continued to provide additional support to communities during COVID-19 lockdowns and through the changing alert level settings, particularly tackling the areas of food insecurity and social isolation. We observe the ongoing impacts of the pandemic in both our clients and workforce wellbeing.

We acknowledge the importance of workforce wellbeing in relation to service outcomes and sustainability. The recruitment and retention of staff continues to be a challenge across our membership, placing additional pressure on teams. This Group has enabled peer support for those in roles of responsibility during this extraordinary period, as they navigated the challenges of lockdowns, mandates and staff and client illness due to the prevalence of Omicron in 2022.

This year, the Policy Group farewellled Fred Astle and Pam Waugh, and welcomed new members Rawiri Auty (VisionWest, Tāmaki-Makaurau), Kamau Holland (Te Whanganui-a-Tara), Kallysa Hollis (Christchurch Methodist Mission) and Council member Dr Prudence Stone (Presbyterian Support National). We thank Fred and Pam for their generous contribution to the group.

Children & Family policy group members for this year were: Tracey-Leigh Peters – Convenor (Iosis, Auckland), Rawiri Auty (VisionWest Community Trust Auckland), Kallysa Hollis (Christchurch Methodist Mission), Kamau Holland (Catholic Social Services, Wellington), Andrea McKenzie (Wesley Community Action, Wellington), Judy Matai'a (Anglican Trust for Women and Children, Auckland), Graeme Munford (Catholic Family Support, Hamilton), Renee Rewi (Catholic Family Support, Hamilton), Dr Prudence Stone (Presbyterian Support National).

Policy group convenors' reports

Impacts of Poverty & Exclusion policy group



SOURCE: UNSPLASH

The Impacts of Poverty and Exclusion policy group continued to focus efforts on advocacy for improved access to safe and affordable housing. This has included regular letters to ministers and liaison with the various government ministries to advocate for change to address areas of unmet need. This ongoing and persistent approach has enabled NZCSS to meet with government officials face-to-face and advocate for change and social justice through the lens of our faith. We have also spent time getting a better understanding of the community housing sector and have undertaken a stock-take of Community Housing and support services across Aotearoa, New Zealand. This has resulted in a [tool](#) that will be further developed and published on the NZCCSS website in the coming months. This project provides the only 'whole' sector view of social housing providers and associated services, and will be continued to be updated to remain relevant in the coming years.

The policy group remains committed to the implementation of the recommendations from the Welfare Expert Advisory Group and as such has been responsive to all opportunities to consult or submit on policies where the impact is likely to be negative for whānau with lower incomes or for those that may already be struggling under the burden of navigating the increasingly complex government systems to access support.

Sister Margaret Martin retired from the group this year and we thank her for her dedication as convenor of the policy group over several years. We also wish to acknowledge the departure from the group of Jan Rutledge and Jono Bell, and thank them for their valuable input.

Impacts of Poverty & Exclusion policy group members for this year were:

Sarah Mulcahy – Convenor, (Anglican Care, Waiapu), Carol Barron (Methodist Alliance, National), Sister Catherine Jones (Missionary Sisters of the Society of Mary, Archdiocese of Wellington), Dr Prudence Stone (Presbyterian Support, National), Mike Tonks (Catholic Social Services, Dunedin), and Naomi Tuipulotu (Housing First, Christchurch).

Policy group convenors' reports

Older People's policy group



The Older People's policy group exists to draw attention to the issues and challenges facing older New Zealanders. For most of the last year, this has seen a continued focus on housing, workforce and the impacts of COVID-19. Most of all, this group's focus has been on ensuring the needs and concerns of older people are understood and considered by decision makers.

Older New Zealanders are increasingly finding the housing market challenging to negotiate. For those who don't own their homes, affording suitable housing is becoming increasingly fraught. NZCCSS and members of this policy group met with two housing Ministers, and a variety of opposition party Members of Parliament to share the challenges faced by people impacted. A key issue was highlighting the barriers to developing effective social housing and not-for-profit residential care facilities for older people.

The context of COVID-19 continues to impact older New Zealanders at a more significant level. NZCCSS and the Policy Group continue to provide advocacy, advice and support to Government agencies on this area,

striving to ensure equity and safety for older people are foremost in the minds of decision-makers.

The on-going crisis relating to workforce, particularly nurses, in community and residential aged care has been further exacerbated over the last year. Split pay settlements across the nursing workforce, low immigration and high emigration rates, rising costs of living, are seeing the closures and reductions - that we have long been signalling - become a sad reality.

We were grateful that issues facing older people have been consistently covered by the media. Nicola Turner and Nikki Hurst featured on Radio New Zealand sharing the not-for-profit perspective on the nursing crisis. Articles and interviews relating to housing issues also appeared via Stuff and Newstalk ZB.

[Submissions](#), consultations and advisory to Government have continued. Key information shared often relates to sharing the general context of older people. Of note across the year are advisory to a new policy unit in MSD, the [Productivity Commission](#), the new Aged Care Commissioner, Ministry of Health, and pre-formation of Te Whatu Ora and Te Aka Whai Ora.

Looking towards the coming year, we will focus on challenging and raising awareness in relation to structural ageism, and working to see the needs of older New Zealanders appear in election issues.

We were excited to welcome Luis Arevalo, with his community-based perspective. And we send our gratitude to Maurice Burrows for his long service on this group, we very much hope you are enjoying your retirement Maurice, you are missed! A special thanks to Hilde Johnson-Bogaerts and Grant Taylor for continuing to serve on this group after having moved on from NZCCSS affiliated organisations.

Older persons group membership as at year end: Hilda Johnson-Bogaerts - Convenor (Selwyn Foundation; Metlifecare, HDC); Bonnie Robinson, (Howick Baptist Healthcare); Nicola Turner (Enliven); Grant Taylor (Lifewise; Spectrum Care); Murray Penman (VisionWest Community Trust); Luis Arevalo (Presbyterian Support Upper South Island).

Pūrongo ā Kore Hiakai Zero Hunger Collective

He kai kei aku ringaringa, He kai kei tātou ringaringa

I have food at the end of my own hands, we have food at the end of our hands



Kore Hiakai Zero Hunger Collective continues to work at addressing the root causes of food related poverty while championing the mahi of community food organisations across the motu, encouraging those who continue to distribute food to whānau experiencing food insecurity and advocating for ways to address those.

Support continued from our six foundation partners in 2021-2022 – Auckland City Mission, VisionWest, Salvation Army, The Wellington City Mission, Christchurch City Mission and the New Zealand Council of Christian Social Services. We are grateful to continue to be hosted by the New Zealand Council of Christian Social Services (NZCCSS). Our three-year tenure with NZCCSS is due to finish in June 2023 and we have begun to explore what organisational structure might best serve Kore Hiakai, and the network of over 600 organisations and champions that we connect to. We hope to present that new organisational structure to the wider sector in early 2023.

It is a joy to network across a broad variety of community food organisations. Our [interactive Community Food Organisation map](#) expresses some of those relationships with around 400 organisations. Alongside our partners in the wider food system we are collaborating to improve our food systems and address the root causes of food related poverty.

As the reporting year began, Matariki 2021 saw Kore Hiakai lead an [Academic Symposium](#) on food security and two webinars in partnership with MSD with a strong focus on a Te Ao Māori approach to food security and addressing the long term impacts of living with food insecurity in our communities. It was a privilege to work with this community of academics

In July, Kore Hiakai launched the Aotearoa Food Parcel Measure (<https://www.zerohunger.org.nz/food-parcel-measure-dashboard>). This measure enables organisations to consistently gather data about the number of food parcels they distribute, and therefore the number of people receiving nutritious good food across Aotearoa. We reviewed the pilot at financial year's end, adjusting the measure slightly and launching a dashboard on our website, which is updated monthly.

Within six weeks of the reporting year beginning, we went back into lockdown. This saw all community food organisations go back to a response framework. For Tāmaki Makaurau, this lasted 107 days, blending into the Christmas peak, summer peak and the return of the school year. After seeing the spikes in food parcel distribution during the 2020 lockdown, distribution spiked again, creating 'new normals' of food parcel distribution. This long lockdown also saw many in the sector exhausted and depleted not only in physical and funding resources but also in spirit. The focus of Kore Hiakai at this time was on advocating to government to enable resources to go where they were needed with predictability. In March 2022, we produced a paper showing the way distribution has increased in the first two years of the pandemic and a paper showing the reasons driving the [ongoing need for food assistance](#).

These papers reinforced what our Oct 2021 [Ka Mākona](#) on income adequacy and cost of living illustrated. This report will be repeated in Oct 2022.

We continue to be a part of the leadership of the [mana kai initiative](#), exploring a roadmap around a food strategy and movement across Aotearoa. This work is hosted by Aotearoa Circle and guided by KPMG. The Roadmap is due to be released on 30 November 2022.

In many communities across Aotearoa New Zealand whānau continue to balance choices around paying for housing against power, against school fees, against debt, and against food. The food budget of whānau remains the most discretionary aspect of their weekly spend and is often compromised, meaning somewhere between 15-20% of our community in Aotearoa still cannot access affordable, nutritious kai. Kore Hiakai will continue to collaborate with many others to move towards a Food Secure Aotearoa.

Thank you to the Strategic Leadership Group, past and present – Helen Robinson and Murray Edridge co-chairs, Zucchi Leonard, Jono Bell, Renee Rewi, Brook Turner and Alannah Marriott.

Thank you also to NZCCSS for being our host organisation, for all the support, care and laughter. A huge thank you to our kaimahi team – there have been a few changes this year as our team has shifted focus and expanded. Ngā mihi nui to Wayne Paaka and Barbara Annesley for all they contributed to this mahi. And to the current team Tammie Stroman, Kaea Tibble, Jennie Sim, Sonya Cameron, Sophie McCarthy, Tony Fuemana and Tric Malcolm.

This mahi was possible through funding partnerships with Todd Foundation, the Lloyd Morrison Foundation and the Ministry of Social Development (Food Secure Communities). We also mihi to MSD Food Secure Communities team and their partners, **New Zealand Food Network (NZFN)** and **Aotearoa Food Rescue Alliance (AFRA)** during this time. Together we thrive!

Nau te rourou, nāku te rourou, ka ora ai te iwi
With what you have and what I have the people will thrive

Nga manaakitanga,
Tric Malcolm
Pou Ārahi,
Kore Hiakai Zero Hunger Collective

Pūrongo ā Tenants Advocacy Network



The [Tenant Advocates Network](#) (TAN) has been active across the past year, with five meetings occurring via Zoom, two national meetings, including time with Minister Poto Williams, and one regional meeting in Palmerston North.

A key focus of these meetings has been the current cost-of-living and its impact on renters, as well as drawing attention to areas in legislation resulting in negative outcomes for sections of the renting population.

TAN was able to make a comprehensive submission in relation to the [Regulation of Property Managers](#). This then provided a start point for members to submit more extensive and detailed submissions from their contexts. TAN members consulted with HUD on the proposed Transitional Housing Code of Practice, detailing their [experiences with Transitional Housing](#) and reporting back to the network around what to expect from the Code of Practice when implemented.

TAN is looking towards both the implementation of the Regulation of Property Managers and the Transitional Housing Code of Practice in order to assess the ongoing impact of these pieces of legislation.

The implementation of regulations for s56b of the Residential Tenancies Act is expected in the coming quarter, which will allow greater clarity for those leaving tenancies following incidences of domestic violence.

Advocacy for issues arising in individual regions will also be a focus in the coming year, such as the needs of Tangata Whaikaha (Disabled) tenants in Palmerston North. The continuing issues of funding continuity and sufficiency for Tenants' Advocates is front of mind, alongside issues with backlogs in accessing public housing.

TAN continues to be a key space for regional and national connection and communication across the sector. NZCCSS are proud to support the TAN as both members, and as administrators for the group. We thank the Ministry of Business, Innovation and Enterprise for their support and commitment to hearing the perspectives of renters and those who advocate for them.

Kaunihera | Council membership

Bonnie Robinson
President /Presbyterian representative

Graeme Munford
Anglican representative

Renee Rewi
Vice President/ Catholic representative

Peter Osborne
Anglican representative

Carol Barron
Methodist representative

Murray Penman
Baptist representative

Jono Bell
Salvation Army representative

Tracey-Leigh Peters
Baptist representative

David Hanna
Methodist representative

Prudence Stone
Presbyterian representative

Catherine Jones
Catholic representative

Ngā mihi

The work of NZCCSS is possible only through the support of our funders.

Thank you to our six denominational members for their continued contribution through annual subscriptions. Your ongoing funding is the foundation of the mahi towards our shared mission of a more just, more compassionate Aotearoa New Zealand.

Progress towards our mission was furthered also by our funders in government. Thank you to the Ministry of Social Development, Ministry of Health, Oranga Tamariki, Ministry of Business, Innovation and Employment, for the contract funding.

Pūrongo mahi | Performance report

for the year ended 30 June 2022

Ko wai tatou | Who we are

Legal Name of Entity: New Zealand Council of Christian Social Services

Other Name of Entity: NZCCSS

Type of Entity and Legal Basis: Unincorporated Body; Registered Charity

Registration Number: CC21782

Entity Mission

The New Zealand Council of Christian Social Services (NZCCSS) works for a just and compassionate society in Aotearoa/New Zealand. We see this as a continuation of the mission of Jesus Christ.

In seeking to fulfil this mission, we are committed to:

- Giving priority to the poor and vulnerable members of our society
- Te Tiriti o Waitangi

Entity Structure

The New Zealand Council of Christian Social Services (NZCCSS) has six member organisations, they are:

- Anglican Care Network
- Baptist Churches of New Zealand
- Catholic Social Services
- Presbyterian Support Services Inc
- Methodist Church
- The Salvation Army

Each member organisation appoints two Denominational Representatives to the Council governance group. The Council may then appoint up to three co-opted members.

The wider membership of Council consists of the Christian social services organisations affiliated to the six member organisations. This is a network of 213 service delivery sites, delivering a range of services across 38 different groupings of service types in 55 towns and cities across New Zealand. Collectively this network employs around 5,000 full-time staff, 7,000 part-time staff and coordinates 17,000 volunteers.

Organisational Structure

Council appoints Policy Groups to share their expertise on its key areas of policy interest. These groups are colloquially known as the Older People Policy Group, Impacts of Poverty and Exclusion Policy Group and Children and Families Policy Group. These groups are made up of leaders of services, practitioners and academics from these fields and aim to include at least one Denominational Representative per group.

Council employs a Secretariat to carry out its work. This Secretariat consists of a team of three Kaitātari Kaupapa | Policy Analysts, a Kaitohutohu Whakapā | Communications Advisor and Āpiha Pūtea | Financial Officer led by a Kaiwhakahaere | Executive Officer. In total the Secretariat consists of 4.15 FTEs, up from 3.7 FTEs in 2021.

Pūrongo mahi | Performance report

for the year ended 30 June 2022

Alongside the work of the secretariat, a Collective Impact group was formed – Kore Hiakai, Zero Hunger Collective. Organisationally Kore Hiakai functions as a branch of NZCCSS. Kore Hiakai consists of a team of five Kairangahu | Researchers / Advisors, one Kaituhituhi Kōrero | Communications / Project Lead and their own Pou Ārahi | Executive Officer. In total Kore Hiakai consists of 5.95 FTEs.

Main Sources of the Entity's Cash and Resources

NZCCSS has three main sources of income:

- Member Subscriptions
- Contracts with Government Agencies
- Philanthropic Funding

Entity's Reliance on Volunteers and Donated Goods or Services

NZCCSS relies on volunteers for governance and for membership of the Policy Groups. It also relies on volunteers for the provision of advice and feedback from its member social services networks to inform practice.

Contact Details

Physical Address: 192 Tinakori Road, Thorndon, Wellington
Postal Address: PO Box 12-090, Thorndon, Wellington, 6144
Email: eo@nzccss.org.nz
Website: www.nzccss.org.nz

Tauākī ratonga | Service performance statement

for the year ended 30 June 2022

The New Zealand Council of Christian Social Services acknowledges that their mission will be achieved over the longer term. The table below captures actions in relation to strategic goals set via our annual plan, as we move towards achieving our aim of a just and compassionate society for all.

Strategic Goal	Outcome	Actions
Voice	<p>We use our voice to:</p> <ul style="list-style-type: none"> • Advocate • Weave stories • Share lived experience 	<ul style="list-style-type: none"> • Retain and advance representation on national working groups relevant to our mission • Continued memberships on following advisory groups for Ministries of Health, Business and Innovation and Enterprise and Oranga Tamariki • Extensive consultation with range of Ministry of Social Development rōpū • Administrative leadership of Tenants Advocacy Network nationally • Support to Children’s Rights Alliance <p>Secretariat actively developing Te Reo me ona Tikanga capabilities</p> <ul style="list-style-type: none"> • Commitment demonstrated via professional development plans, targeted to growing each staff members abilities, including one to one lessons in te Reo, Te Wānanga courses, etc. • Attendance and engagement at NZCCSS marae hui, focused on developing NZCCSS commitment to te Tiriti moving forward • Increasing visibility of Te Reo in publications, submissions and consultation documents <p>Develop and implement holistic communications plan</p> <ul style="list-style-type: none"> • Monthly plan agreed, leading to shifts in presentation / style of regular publications Kete Kupu and Policy Watch • Development and delivery of new “explainer” style publications – including Labour Manifesto tracker • Regular media commentary via radio and print <p>Monthly communication of lived experience with Government</p> <ul style="list-style-type: none"> • Housing letter campaign – monthly letter to a Govt Minister advising and explaining a housing issue with examples from our membership – resulting in two meetings with Ministers since implementation • Regular ad hoc letters to Ministers on issues ranging from immigration, health, experiences of older New Zealanders, racism, sexism, food insecurity, alcohol accessibility, etc... all including sharing of member experience and the experiences of those they serve • Brief snapshot research project by Kore Hiakai with NZCCSS and Visionwest relating to factors causing food insecurity post-lockdown across Tamaki Makaurau

Tauākī ratonga | Service performance statement

for the year ended 30 June 2022

Strategic Goal	Outcome	Actions
Voice <i>cntd</i>		<p>Further expression of VOICE occurs through:</p> <ul style="list-style-type: none"> • 45 written consultations and submissions made to Government seeking to find solutions leading to a better outcome for those we serve • Actively seeking out engagement via kanohi-ki-te-kanohi / or online consultations and submissions to Government departments in support of better outcomes for those we serve • Oral Submission to Social Services Select Committee urging rethinking of Oranga Tamariki Oversight Bill <p>Five Council Hui across year, 13 Policy Group hui and additional support across the 2021 lockdowns as required</p>
Connection	<p>We build connection to:</p> <ul style="list-style-type: none"> • Foster our current relationships • Manaaki others to grow theirs • Connect with Tangata Whenua 	<p>Explore how to connect appropriately with Tangata Whenua</p> <ul style="list-style-type: none"> • Development of proposal for te Tiriti Focus for next three years (development across 2022 FY, proposal to Council for approval 2023 FY) <p>Embed new policy group Terms of Reference</p> <ul style="list-style-type: none"> • Redeveloped and shared with Policy Groups, Feb-Mar 2022 • Clear development of outcomes from groups, leading to substantial increases in correspondence and submission work. Larger outputs are in progress to be achieved across 2023 FY • Led to re-review and updating of Governance Manual and Policies <p>Development of new Researcher and Policy Group networks</p> <ul style="list-style-type: none"> • Continues as a work in progress – key outcome for Impacts and Poverty and Inclusion Policy Group will see rōpū developed relating to housing • Strategic issue proposals developed across 2022 FY for approval by Council in 2023 FY, incorporate requirement for this in each policy area • Support staff engagement with appropriate networks including NGO Women Leaders, Early Career Analysts, Community specific, Children’s Alliance, etc. <p>Presence in sector leadership groups grown (public and governmental)</p> <ul style="list-style-type: none"> • Key relationships include: Childrens Rights Alliance, SSPA, CHA, CommVoices, Te Kāhui Atawhai o te Motu; Ara Taiohi; Victim Support, Anamata, Voyce Whakaarongo

Tauākī ratonga | Service performance statement

for the year ended 30 June 2022

Strategic Goal	Outcome	Actions
Connection <i>cntd</i>		<p>Mai, Volunteer NZ, Inspiring Communities, Hui Ē!, Community Research, Philanthropy NZ, CAB, Tenants Networks nationally, Aged Concern, Alzheimers NZ, Carers NZ, Auckland University, Waikato University, Massey University, etc.</p> <ul style="list-style-type: none"> • Active involvement in the Ministry of Health Older People Engagement group – with a focus on impacts of Covid-19, including the vaccine roll-out • Continued working with Ministry of Business, Innovation and Employment Social Procurement Team to support the development of social sector commissioning • Completed delivery joint programmes with SSPA to deliver capability development programmes on aspects of the Oranga Tamariki Act – Te Tiriti o Waitangi implications and Information Sharing requirements • Advisory to a range of MSD analysts, advisors and leaders relating to workforce, service provision, Social Security Act, etc. • Support and representation for Peak Bodies, Regulatory Bodies and Alliances across the social services workforce including Korowai Tupu, Diversional & Recreational Therapists Society, SWRB, ANZSW, etc. • Membership of multiple advisory boards for Tiotu Te Waiora and Te Pukenga in relation to education of health, community and social services workforce
Innovation	<p>We embrace innovation to:</p> <ul style="list-style-type: none"> • Increase capability • Grow potential • Enhance relevance 	<p>Development of te Tiriti o Waitangi responsiveness at Council level</p> <ul style="list-style-type: none"> • Attendance and engagement at NZCCSS marae hui, focused on developing NZCCSS commitment to te Tiriti moving forward • Development of proposal for te Tiriti Focus for next three years (development across 2022 FY, proposal to Council for approval 2023 FY) • Commitment in 2023 FY Budget to ensure pūtea available for this mahi <p>Modernised operations</p> <ul style="list-style-type: none"> • New IT provider, allowing for better utilisation of Technology and Communications tools by team • Change in staff mix, bringing range of new skills and capabilities • Updated and implemented new branding across the year – internally and externally

Tauākī ratonga | Service performance statement

for the year ended 30 June 2022

Strategic Goal	Outcome	Actions
Innovation <i>cntd</i>		<ul style="list-style-type: none"> • Major refresh, cull and updating of website • Refresh of Policy Group Terms of Reference, function and responsibilities • Supplier review and updates where required including insurance broker and auditor <p>Development of effective data collation and reporting</p> <ul style="list-style-type: none"> • Change in IT provider, and engagement of new staff member seeing use made of large data set of provider information. Report expected 2023 FY • Slow adjustments to external reports, e.g. 2021 FY Annual Report and shift in tone / style of Kete Kupu and Policy Watch • Across the board commitment to plain language, clarity and brevity <p>Kore Hiakai continues to evidence meeting their strategic pou</p> <ul style="list-style-type: none"> • Bi-Monthly reporting from Pou Ārahi to Council <p>Publication and promotion of Ka Mākona Report and Aotearoa Food Parcel Measure</p>
Collaboration	<p>We collaborate to:</p> <ul style="list-style-type: none"> • Share the mahi, grow the sector • Awhi one another • Build and show leadership 	<p>Council’s tangata Tiriti journey informed and supported by multiple representatives of tangata whenua</p> <ul style="list-style-type: none"> • Engagement at Marae Hui with Tainui waka, Ngati Awa through Te Kohinga Mārama Marae and Navigator Consulting Services • Engaged President of Council with Te Reo me ona Tikanga Kaiako based in Whanganui with whakapapa connections to Raukawa • All Council members informed by own organisations structures and connections <p>The business plan identifies opportunities to partner with others across the sector</p> <ul style="list-style-type: none"> • Key proposals to enact this before Council • New Terms of Reference for Policy Groups reflect this • Recommitment to support to informal Church Leader Advisors rōpū, with regular annual hui with Prime Minister and Ministers <p>Kore Hiakai’s reach grows and includes wider NZCCSS membership</p> <ul style="list-style-type: none"> • Connection made to Presbyterian Support and regular updates to Methodist Members <p>Vice President taking up role on Leadership group of Kore Hiakai bringing connection to Kirikiriroa Food Networks of large data set of provider information. Report expected 2023 FY</p>

Annual accounts

Tauākī pūtea | Financial performance statement

for the year ended 30 June 2022

		(\$)	(\$)
INCOME	Notes	FY 2022	FY 2021
Fees, subscriptions and other revenue from members		152,596	150,341
Revenue from providing goods or services	1	403,953	667,554
Interest, dividends and other investment revenue		8,011	8,097
Donations, fundraising and other similar revenue		200	0
Kore Hiakai Project Income	8	585,023	575,000
		1,149,784	1,400,992
EXPENDITURE			
Costs related to providing goods or services	2	128,073	262,849
Volunteer and employee related costs	3	399,594	309,844
Kore Hiakai Project Expenses	8	514,237	421,434
		1,041,904	994,127
OPERATING SURPLUS/(DEFICIT)		107,881	406,865
Less Kore Hiakai Funds		70,786	153,566
NET SURPLUS/(DEFICIT)		37,095	253,299


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

Tauākī tunga pūtea | Financial position statement

for the year ended 30 June 2022

	Notes	($\text{\$}$) FY 2022	($\text{\$}$) FY 2021
INCOME			
CURRENT ASSETS			
Bank accounts and cash		384,615	518,674
Short Term Deposits		604,734	600,000
Short Term Deposits—Kore Hiakai		100,192	0
Debtors and prepayments		12,278	10,646
Other current assets –Accrued interest		446	3,348
TOTAL CURRENT ASSETS		1,102,266	1,132,668
NON-CURRENT ASSETS			
Property, plant and equipment	4	21,505	5,747
TOTAL ASSETS		1,123,770	1,138,415
CURRENT LIABILITIES			
Creditors and accrued expenses		26,206	95,758
Employee costs payable		33,933	32,742
Income Received in Advance		75,835	130,000
TOTAL CURRENT LIABILITIES		135,974	258,500
TOTAL NET ASSETS		987,796	879,915
ACCUMULATED FUNDS			
Accumulated surplus/(deficit)		879,915	473,050
Net surplus/(deficit) for the year		107,881	406,865
TOTAL ACCUMULATED FUNDS		987,796	879,915

President:



Executive Officer:



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

Tauākī o ngā rerenga moni | Cash flows statement

for the year ended 30 June 2022

	(\$) FY 2022	(\$) FY 2021
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	\$200	0
Fees, subscriptions and other receipts from members	\$175,485	172,892
Receipts from providing services - NZCCSS	\$384,046	544,917
Receipts from providing services - Kore Hiakai	\$590,000	640,000
Interest	\$6,350	10,327
Cash was applied to:		
Payments to suppliers and employees	(\$1,095,587)	(\$942,443)
Payments to BNZ for bank fees	(\$103)	(\$136)
Net GST	(\$94,944)	(\$124,205)
Net Cash Flows from Operating Activities	(\$34,552)	\$301,353
Cash Flows from Investing Activities		
Investments— Transfer into Term Deposits	(\$99,507)	(\$150,000)
Net Decrease / (Increase) in Cash	(\$134,059)	\$151,353
Opening Cash	\$518,674	\$367,321
Closing Cash	\$384,615	\$518,674
This is represented by:		
Bank Accounts - Current account	\$196,302	\$336,244
Bank Accounts - On call	\$188,234	\$182,350
Petty Cash	\$80	\$80
Total Bank Accounts and Cash	\$384,615	\$518,674

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

Tauākī kaupapa here kaute | Accounting policies statement

for the year ended 30 June 2022

Reporting Entity

The New Zealand Council of Christian Social Services (NZCCSS) is a non-profit organisation. The members are Anglican Care, the Baptist Churches of New Zealand, Catholic Social Services, the Methodist Church, Presbyterian Support New Zealand and the Salvation Army.

NZCCSS is governed by a National Council made up of two representatives from each denomination. A small Secretarial team, headed by the Executive Officer, carries out the day-to-day work of the Council. This includes lobbying and advocacy, research, collaboration and connection with and of the community sector and Government. The majority of NZCCSS work comes under three main policy areas:

Children and Families
Older People
Impacts of Poverty & Exclusion

To support and inform the work of the unit, policy groups comprising representatives of member services, researchers and interested parties are formed. Each Policy Group aims to include at least two council representatives. Further, from time to time NZCCSS agrees to act as host to an emerging organisation. Currently, NZCCSS provides this support to a collective impact group known as Kore Hiakai.

Measurement Base

Unless otherwise stated, the measurement base is that of Historical Cost.

Particular Accounting Policies

a) *Basis of Preparation*

The Council 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 for the last two annual reporting periods. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the Council will continue to operate as a going concern in the foreseeable future.

b) *Fixed Assets*

Fixed assets are stated at cost less accumulated depreciation, and impairment losses.

Computer Equipment	33% SL
Office Equipment	20% SL
Database	33% SL

c) *Taxation*

NZCCSS is a charitable organisation registered with Charities Services and is exempt from income tax under the Charities Act 2005.

d) Short Term Deposits

Short term deposits are stated at cost. They are term deposits with a maturity of not more than one year.

e) Goods and Services Tax

NZCCSS is registered for GST. The Financial Statements are prepared on the GST exclusive basis except for debtors and creditors which are prepared on a GST inclusive basis.

f) Revenue Recognition

Revenue is recognised in the Statement of Financial Performance in the period to which it is earned.

Grants & Contracts

Income from grants and contracts is taken to the Statement of Financial Performance when the costs for which the income have been provided has been incurred, and the requirements under the agreements have been met.

Grant and contract revenue are treated as income in advance when the funds received have a “use or return” clause.

Donations

Income from donations and other charitable contributions are recognised when they are received in the bank.

Interest

Interest income is recognised on an accrual basis.

Subscriptions and Other income

Income is recognised in the period to which it relates.

g) Employee Entitlement

Employee entitlements are salaries and wages, annual leave and other benefits which are recognised when they accrue to employees.

h) Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

i) Operating Leases

Operating lease payments are recognised as an expense in the statement of Financial Performance in the year to which they relate.

Changes in Accounting Policies

There were no changes in accounting policies during the year. All policies have been applied on the basis consistent with those in previous years, other than those noted above.

Presentation Currency

The performance report is presented in New Zealand dollars, and is rounded to the nearest whole dollar.

Tuhipoka ki nga kaute | Notes to the accounts

for the year ended 30 June 2022

	(\$)	(\$)
	FY 2022	FY 2021
1. Revenue from providing goods or services		
Ministry of Social Development	248,953	279,278
Ministry of Health	60,000	60,000
Fees from Moeraki Ltd	0	2,863
Other Income	0	1,110
MBIE Tenancy Advocacy Network	25,000	26,000
Income - Overhead Contribution from Kore Hiakai	70,000	65,000
Income - OT SSPA JV Project	0	223,302
Income - Auckland University Caring Research	0	10,000
TOTALS	403,953	667,554

	(\$)	(\$)
	FY 2021	FY 2020
2. Costs related to providing goods or services		
Administration		
Rent	19,724	20,852
Office Expenses	54,821	43,036
Depreciation	5,387	2,873
Insurance	3,735	2,446
Audit Fees	7,999	6,716
TOTALS	91,665	75,924

	(\$)	(\$)
	FY 2021	FY 2020
Meetings/Projects		
Council & Executive Expenses	17,219	8,054
Public Relations	1,920	3,955
Older People	359	1,164
Children & Families	996	461
Impacts of Poverty & Exclusion	669	4,216
Projects	15,245	169,076
TOTALS	36,408	186,926

Tuhipoka ki nga kaute | Notes to the accounts

for the year ended 30 June 2022

	(\$)	(\$)
	FY 2022	FY 2021
3. Volunteer and employee related costs		
Staff Wages	376,676	280,686
Other Staff Costs	22,917	29,158
TOTALS	399,594	309,844

	(\$)	(\$)	(\$)	(\$)
	2022	2022	2022	2022
4. Fixed assets	Cost	Accum Dep	Net Book Value	Depreciation
Computer Equipment	52,910	(39,607)	13,304	2,952
Office Equipment	12,227	(12,227)	0	
Database	15,040	(6,838)	8,202	2,434
TOTALS	80,177	(58,671)	21,505	5,387

	2021	2021	2021	2021
	Cost	Accum Dep	Net Book Value	Depreciation
Computer Equipment	41,766	(36,654)	5,112	2,556
Office Equipment	12,227	(12,227)	0	0
Database	5,040	(4,404)	636	318
TOTALS	59,033	(53,285)	5,748	2,874

5. Related party disclosure

Subscriptions are paid by each of the six denominations that make up the Council. The denominations are: The Salvation Army, Presbyterian Support NZ Inc, Methodist Church of NZ, Catholic Social Services, Baptist Union of New Zealand, and Anglican Care Network. Each denomination paid \$25,432.72 (2021: \$25,057). Amount due at year end 2022: nil (2021: nil).

Each denomination pays the same subscription rate for each financial year and holds two seats on the Council with voting rights set out in the Constitution of the Council. They have their travel expenses to attend Council and Policy Group meetings reimbursed to them.

The previous Executive Officer (EO) is a Director of the Moeraki Ltd. In preceding financial years, NZCCSS provided financial services for which it received administration fees (2021: \$2,863). This service provision ceased with the previous EO's resignation, in November 2020.

Tuhipoka ki nga kaute | Notes to the accounts

for the year ended 30 June 2022

6. Contingent liabilities

No contingent liabilities exist at 30 June 2022 (2021: nil).

	(\$)	(\$)
	FY 2022	FY 2021
7. Lease Commitments		
Within 1 year	22,683	22,683
Within 1–2 years	22,683	22,683
Within 2–5 years	0	0
TOTALS	45,366	45,366

	(\$)	(\$)
	FY 2022	FY 2021
8. Funds held on behalf of Kore Hiakai		
Total Income	585,023	575,000
Total Expense	514,237	421,434
TOTALS	70,786	153,566

During the year, New Zealand Council of Christian Social Services received a number of grants specifically for the Kore Hiakai Project. This project aims to ensure food sovereignty for all in Aotearoa New Zealand through research and advocacy. Due to the significance of this project the revenues received and expenses incurred by NZCCSS in relation to Kore Hiakai are tracked separately.

9. Events after the reporting date

There were no events that have occurred after the reporting date that would have a material impact on the Performance Report (2021: nil).

10. COVID 19 Impact

Covid-19 continued to have a major impact on Aotearoa New Zealand across the 2022 financial year. Specific impacts to NZCCSS were not material.

These financial statements were authorised for issue by the Council on 1 December 2022.

Pūrongo Kaitātari kaute | Auditor's report

for the year ended 30 June 2022

Report on the Performance Report

Opinion

We have audited the performance report of the NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES on pages 3 to 18, which comprise the statement of financial position as at 30 June 2022, the statements of financial performance, entity information, service performance, and cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 3 to 18 presents fairly, in all material respects:
 - the financial position of the NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES as at 30 June 2022 and of its financial performance and cash flows;
 - the entity information and the service performance, for the year ended,

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ 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 (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (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 NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board and the International Ethics Standards

Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), 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 audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES.

Restriction on responsibility

This report is made solely to the council members, as the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our audit work has been undertaken so that we might state to the governance 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 governance as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Performance Report

The governance is responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with PBE-SFR-A-NFP issued in NZ by the NZ Accounting Standards Board, and
- c) for such internal control as the governance determines 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 governance is responsible for assessing the entity'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 governance either intends 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 Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 ISAE (NZ) 3000 (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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report 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 entity 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.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the 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.

Charity Audit

Charity Integrity Audit Ltd Director: Peter Conaglen
Chartered Accountants - South Auckland
21st September 2022



New Zealand Council Of
Christian Social Services

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