



New Zealand Council Of  
Christian Social Services

# Pūrongo-ā-tau | Annual Report FY 23



**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.*

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

**Korōria ki te Matua, me te Tamaiti, me te Wairua Tapu,  
me i te tīmatanga anō kia pērā hoki āianeī, ā, kia pērā ake ake,  
ā, i ngā tau mutunga kore, Āmene.**

*Glory be to the Father, and to the Son, and to the Holy Spirit,  
As it was in the beginning, is now and ever shall be  
World without end, Amen.*

## Ko Wai Tātou | Who We Are

The New Zealand Council of Christian Social Services (NZCCSS) has 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 represent more than 230 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.

# Pūrongo a Pehitene Takirua | Co-Presidents' Report

**Mā whero, mā pango ka oti ai te mahi**

*With red and black the work will be complete.*

For nearly 55 years, the New Zealand Council of Christian Services (NZCCSS) has worked in partnership with members and communities to amplify the voices of unheard groups in Aotearoa New Zealand.

In this spirit of collaboration and shared leadership, also evoked in the above whakataukī, we shifted this year from a single President to two Co-Presidents and it is an honour for us both to serve in these roles together.

Our Secretariat team, ably led by Kaiwhakahaere Matua Nikki Hurst, has continued its excellent work through information sharing, advocacy and publications. The release of [The Workforce Guide](#) stands as a testament to their innovative approach in showcasing the depth and breadth of the people who make our sector hum. A warm thank you to everyone in the team, including those who left NZCCSS this year.

There have been changes in the Council too. We extend our gratitude to those who have moved on, Graham Munford, Raewyn Gardner and Peter Osborne. A warm welcome to Peter Bargh who has joined us. It is a privilege to guide and serve this organisation with you all.

Our Policy Groups (Children & Families, Older People, and newly focussed Equity & Inclusion) have begun working toward their three year plans. Ngā mihi to everyone giving their time, knowledge and experience to these groups.

Our commitment to Te Tiriti o Waitangi was reaffirmed during our second annual hui in June, this year at Te Noho Kotahitanga Marae. This commitment is something we aim to show through our actions not only within the work we put into the world but also the fabric of our organisation.

Thank you for your continued support, dedication, and passion for the mission of NZCCSS. Together, we will continue to make a lasting impact on our communities.

"Two are better than one, because they have a good return for their labour: If either of them falls down, one can help the other up. But pity anyone who falls and has no one to help them up." - Ecclesiastes 4:9-10

**Renee Rewi Dr Bonnie Robinson**  
**Pehitene Takirua | Co-Presidents**



# Pūrongo a Kaiwhakahaere Matua Executive Officer's Report

**Me mahi tahi tatou mō te oranga o te katoa**  
*We should work together for the wellbeing of all*

It continues to be an immense privilege to lead the Secretariat and serve our members. As I look back over this reporting year (July 2022 to June 2023), it's wonderful to see the work of the last two years come together. We continue to be grateful for the support and leadership of the Council, and the relationships and partnerships that underpin our mahi.

The overarching aim of the secretariat is to be useful – firstly to our membership, then to those they serve and also to Aotearoa more widely. This annual report showcases the mahi that our team produced, and that we hope achieves that aim.

We are particularly proud of the production of [The Workforce Guide](#) – our A-Z of showcasing the immense variety of roles across our sector, and the [Housing and Support Providers Tool](#) – a searchable database of housing provision and support.

As we move into the 2023/2024 year, we continue to plan for change, challenge and the opportunities before us. Aotearoa will be facing an election that 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.

The coming year will also see the continued 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 dreams, and hope that you are too.

Rise up, take courage and do it.  
Ezra 10:4  
God bless.

**Nikki Hurst**  
**Kaiwhakahaere Matua | Executive Officer**



# Ngā Whanonga Poro Rautaki | Strategic Values

## Highlights of our work during the 22/23 year

### Voice

- Increasing use of te reo Māori in all documents
- Secretariat supported to develop te reo and tikanga Māori knowledge
- Annual marae hui, focussed on furthering commitment to Te Tiriti
- 32 written consultations and submissions
- Oral submission on tax principles, with focus on Te Tiriti
- Regular communication to Government (via Ministers, MPs, Public Servants) on a range of issues.
- Monthly publication of Policy Watch or Kete Kupu, telling our stories and sharing perspectives
- Publication of The Workforce Guide
  - Over 400 hard copies + online

### Connection

- 6 Council hui (incl. 2 day marae hui),
  - Development of Te Tiriti plan
  - FY24 budget commitment for this mahi
- 15 Policy Group (PG) hui
  - Grew membership, with a rep from each Denomination, from across the motu
  - Reviewed and refocused Portfolios
  - Promoted PG work to members
- Strengthened representation in working groups, and supporting sector connections
  - Extensive consultation with MSD rōpū
  - Part of Te Whatu Ora advisory groups
  - Part of advisory groups for MSD and OT
  - Adhoc workforce advisory
  - Administrative leadership of Tenants Advisory Network
  - Support to various organisations whose values align with ours

### Innovation

- Delivery of Housing Tool
  - Collation of national housing registers, related services and housing providers into interactive tool to support users to identify services to meet needs
- Continued to measure Government progress against the Labour Party Manifesto
- Clarification of issue focus areas
  - Now specific to our capabilities, novel and able to be highly collaborative
- Kore Hiakai continued to meet their strategic pou, including:
  - Bi-Monthly reporting from Pou Ārahi to Council
  - Updated Ka Mākona Report and Aotearoa Food Parcel Measure
  - Realising food secure communities in Aotearoa report and webinar

### Collaboration

- Tangata Tiriti journey informed and supported by Tangata Whenua
- All Council members informed by own organisations structures and connections
- Under 5's Health and Welfare Report with Whānau Āwhina Plunket, Save the Children and CPAG for the Child Rights Alliance report to the United Nations
- Strong feature of our submission work in Productivity Commission's 'A Fair Chance for All' reporting (consultation and final report)
- Development workshops for Children aged 5-12 report included key leaders from national and local Government, Philanthropy, Research / Academia, Service Providers
- Funding received from Tindall Foundation
- Kore Hiakai to establish own entity from July 2023, with ongoing support

# Ngā Whakaatua | Photographs



Our Co-President Bonnie Robinson, after her investiture as MNZM, for services to seniors and social services, by the former governor-general, Sir Anand Satyanand, at Government House in Auckland,



L-R: Council members Jono Bell (The Salvation Army), Co-President Renee Rewi (Catholic Social Services), Prudence Stone (Presbyterian Support), with Senior Policy Analyst Rachel Mackay and newest NZCCSS recruit Evelyn Mackay at our annual hui at To Noho Kotahitanga marae.



NZCCSS is proud to be a family-friendly employer - here's Baby Evelyn enjoying the ataahua (and comfortable) wharehau at Te Noho Kotahitanga Marae at Te Pūkenga Unitec.



At our Children & Families Policy Group meeting in May, we workshopped our upcoming report about children aged 5-12 (due for release next year), with thanks to the Tindall Foundation.

Pictured in front of the wharehau at Te Noho Kotahitanga Marae:

Back row: Melanie Wilson (Senior Policy Analyst), Hamish Jarvie (Policy Analyst), Kate Hamlin (Communications Manager), Peter Bargh (Anglican Church), Renee Rewi, David Hanna (Methodist Alliance), Sister Catherine Jones (Catholic Church), Jono Bell, Carol Barron (Methodist Alliance), Nikki Hurst (Kaiwhakahaere Matua), Prudence Stone, Rachel Mackay, Evelyn Mackay.  
Front row: Jeremy Mihaka-Dyer and Jeremy Gardiner from Navigator (our facilitators)



# Secretariat Responses to Government



We provided

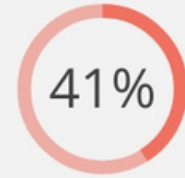
## Thirty two

responses, across

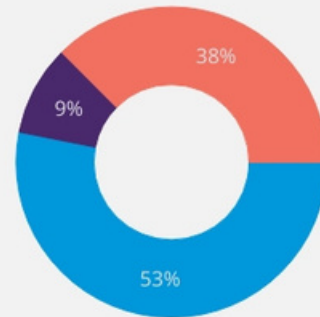
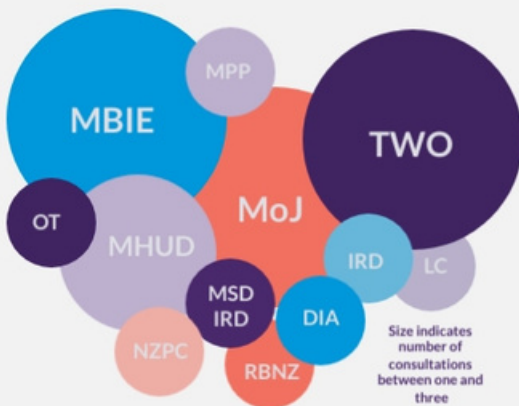
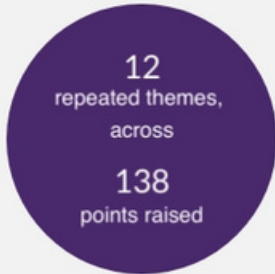
twelve Ministries

and Bills before Parliament  
between

five team members

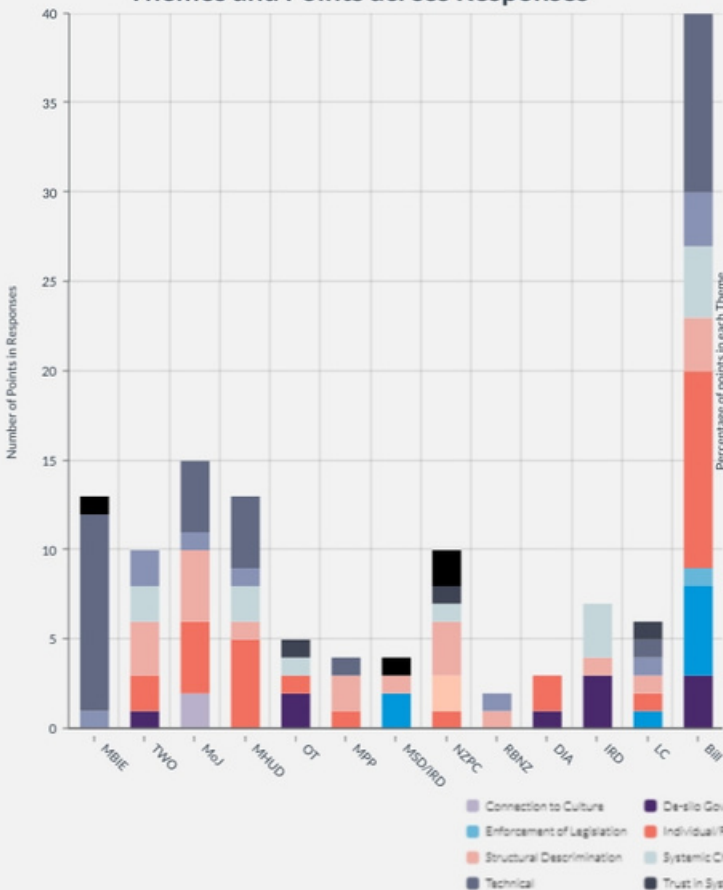


41% of our responses included a direct reference to Te Tiriti o Waitangi

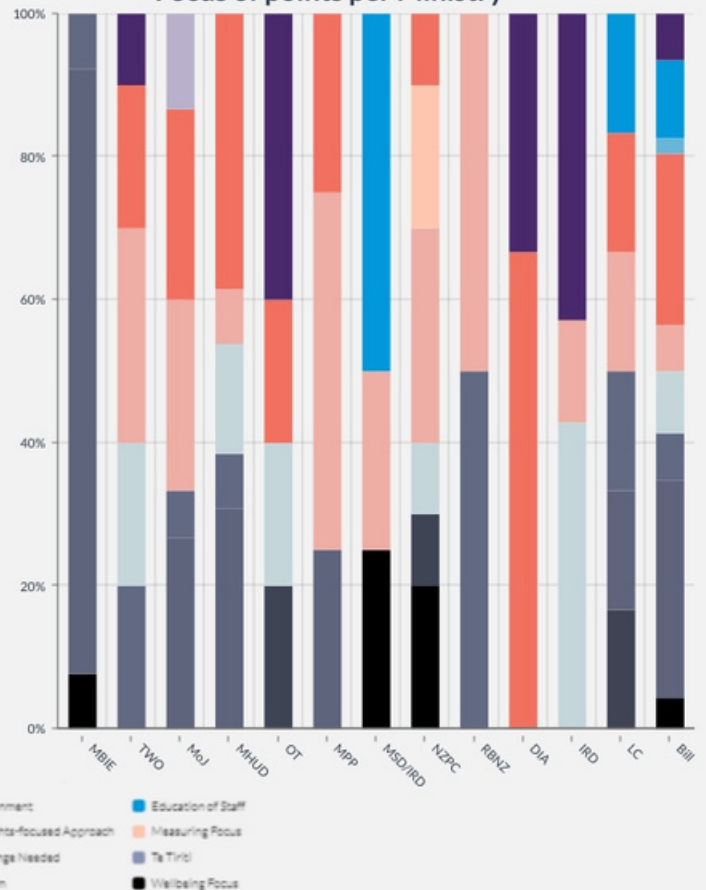


Consultations Long-Term Insights Briefings Submissions

Themes and Points across Responses



Focus of points per Ministry



# Pūrongo a Tiamama | Convenor's Report

## Rōpu Kaupapa Here: Tamariki me ngā Whānau Policy Group: Children and Families

NZCCSS has a commitment to upholding the dignity of all people, which includes seeing the best interests of children and young people realised in the decisions that are made within our society.

The Children & Families Policy Group has a particular focus on advancing policies that improve the situation for the communities we serve and seek to work with government to provide clear processes and adequate resources so that a full range of child and family services are delivered appropriately.

This year has seen the group focused on exploring the context of middle childhood (5-12 years) in Aotearoa, to increase understanding of this age stage, and the systems and services that currently exist within our communities to support this group of tamariki. We observe that Aotearoa has a strong focus on early childhood and youth audiences and wish to progress awareness of middle childhood as an important period in child development.

This exploration has seen us hear from experts in the sector through a series of workshops and guest speakers. It has been invaluable to hear from those involved and thank each participant for their input. We are grateful to have received funding from The Tindall Foundation to enable this mahi.

The group plans to publish findings in the first half of 2024, with a view to gathering interested parties to discuss opportunities to strengthen support for middle childhood. We look forward to collaborating with others to progress next steps in our advocacy.

Alongside this research, we have been engaged in readying ourselves to raise the profile of children and young people throughout the election process, primarily through the development of policy scorecards, blog posts and involvement in the Tick for Kids coalition.

Our involvement in submissions has been less active this year due to our research into middle childhood taking a focus – however we have continued to speak into legislative changes relating to children and young people including those associated with Oranga Tamariki, Childcare Assistance, the Family Court and lowering the voting age. You can read our submissions [here](#).

*The Children & Families Policy Group as at year end comprised Luis Arevalo – Convenor (Catholic Diocese of Christchurch), Steph Brook (Anglican Diocese of Auckland), Kercheval Conrad (Salvation Army Hamilton), Simon Coventry (Presbyterian Support South Canterbury), Kamau Holland (Catholic Social Services Wellington), Kallysa Hollis (Methodist Mission Christchurch), Renee Rewi (Catholic Family Support Services Waikato) & Dr Prudence Stone (Presbyterian Support).*

*Also part of the group through the year were: Tracey-Leigh Peters - Convenor (Iosis), Graeme Munford (Catholic Family Support Services), Judy Matai'a (Anglican Trust for Women), Rawiri Auty (VisionWest), Catherine Jones (Catholic Archdiocese of Wellington) and Andrea McKenzie (Wesley Community Action).*



# Pūrongo a Tiamana | Convenor's Report

## Rōpu Kaupapa Here: Mana Taurite me te Whakauru

### Policy Group: Equity & Inclusion

The Impacts of Poverty and Social Exclusion portfolio has a long history of housing related advocacy. We had several strong outcomes in this space the 2022/2023 year. The release this year of the online NZCCSS Housing and Support Providers Tool, the publication of a series of blogs surrounding the issues found in our Housing continuum have been well received. Strong advocacy around the issue of social housing redirects, including a meeting with the Minister, wrapped up the work we have done in the housing space as we move the policy group on to new avenues. We are proud of the work this policy group has done regarding housing, and we hope that our members find these resources to be valuable.

Our change in the groups strategic direction was accompanied by a name change for this policy group. We wanted the organisation's focus on Christian Hope to reframe our purpose and intent. This led us to "Equity and Inclusion" as our new title, which is the core of the group's purpose.

Overall, NZCCSS submitted on thirty-two submissions, consultations, and long-term insights briefings in the 2022/2023 year. While all the work at NZCCSS is towards stronger equity and justice for all New Zealanders, twenty-two of these are directly related to the ethos of the Equity and Inclusion policy group, notably the input into the Grocery Sector Code of Conduct, Transitional Housing Code of Practice, and Worker and Mass Migration Bills.

We have continued to engage on issues surrounding Working for Families, Childcare supplementation, and Child Support pass-on changes. This ropū is regularly involved in ministerial advisory consultations, and we value the opportunity to ensure that our values and membership are represented at this level.

In the coming year we are looking forward to focussing on the election and advocating for policies that we hope will positively impact equity and inclusion.

As ever, we are grateful for the incredible dedication of our policy group members, who provide us with their time, experience and insight, as well as valuable information from across the motu. We appreciate their continued dedication in light of the challenges of the last year.

*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).*

# Pūrongo a Tiamana | Convenor's Report

## Rōpu Kaupapa Here: Ngā Kaumātua

### Policy Group: Older Persons

The mana of NZCCSS is steeped deeply in our dedication and commitment to advocacy for older New Zealanders. We consider it a particular privilege of our organisation to bring awareness to and advocate for the rights and care of our kaumātua.

Our membership involved in Age Related Residential Care continue to be focused on the ongoing process of pay equity claims, settlements, challenges to relatively and increasingly tenuous arrangements. Alongside frequent funding-related bed closures, we have seen a notable increase in stresses from multiple avenues affecting our providers, their staff, and the older New Zealanders who rely on these community Age Related Residential Care providers for their later years. We acknowledge the work done by other organisations in projecting how these current shortfalls in capacity will play out with our aging population and share their concern. Our work has therefore is deeply involved in the production of solutions for the complex issue of how to repair Aged Residential Care in Aotearoa.

This workstream commenced with the production of an in-depth report contextualising older people in Aotearoa in their current state, due for publication early in the next financial year, and proceeded with an overview of the continuum of care opportunities for older people. We envision using these as the bedrock for the development of an “Aotearoa Aged Care Action Plan” – a cross sector plan aiming to provide real solutions to deeply embedded problems. We know our providers hold the solution to the crisis they find themselves in, and we are committed to advocating for the help needed.

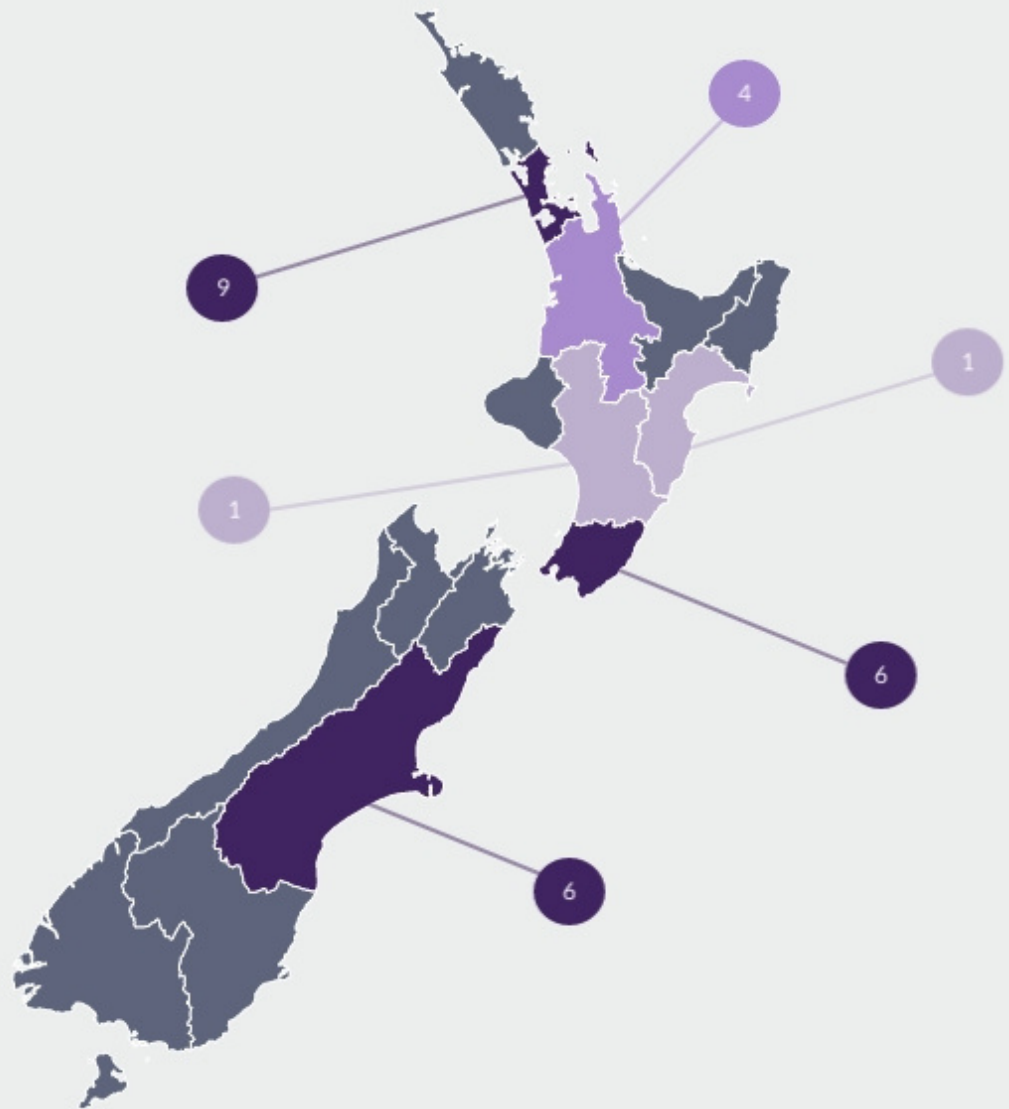
Our policy work has resulted in nine submissions, consultations and Long-Term Insights Briefings impacting older people, ranging from health to housing. We look for all opportunities we can to ensure that older people remain visible and accounted for in legislation and policy.

As part of our Election coverage, we will be highlighting the policies of all parties as they related to older New Zealanders. Our “Tick for Older People” will help those most affected by the policies understand how the parties will account for them in policy.

We are incredibly grateful to our policy group members, who provide insight, information and perspective that is critical to the work of the analyst. Especially in light of the current stresses of the sector, their dedication to this mahi is deeply appreciated.

*Older persons group membership this year: Hilda Johnson-Bogaerts - Convenor (Howick Baptist Healthcare); Bonnie Robinson, (Presbyterian Support Northern); Nicola Turner (Enliven Central); Carol Barron (Methodist Alliance, National); Grant Taylor (Spectrum Care); Murray Penman (VisionWest Community Trust Waka Whakakitenga); Luis Arevalo (Catholic Social Services, Christchurch).*

# Council and Policy Group Distribution



# Kore Hiakai Zero Hunger Collective

Kore Hiakai Zero Hunger Collective express their deep gratitude to the New Zealand Council of Christian Social Services for the care given to this project over the last four and a half years as we have emerged from an idea and conversation around the NZCCSS board table in 2018 to become a stand-alone charitable trust, Kai Rawa Trust from 1 July 2023.

From the wisdom at the NZCCSS board table, within your member organisations and amongst the research and data gathered over many years around food assistance across our communities Kore Hiakai has a strong foundation. We value the partnerships that continue, your leadership, your holding of our Kaupapa and the willingness let go of it so that we could develop it and expand it.

The narrative of food and resource distribution is held so deeply within the Christian narrative and within our sacred scriptures from the creation narrative, to wandering in the desert, to Jesus sharing a picnic with thousands, fishing with the disciples and gathering his friends around a table, to Peter's vision involving food and inclusion, to the epistles speaking of hospitality and the nature of unconditional love. Together we have been able to give a glimpse of how our sacred texts can be authentically lived out in community and in places of decision making. Kore Hiakai are very grateful.

In the 12 months of this financial year our significant projects have been:

- having two Kaihononga travelling across the motu connecting with communities learning the wisdom of community food innovations and releasing accessible report to community on fruit and veggie co-ops, social supermarkets and community meals,
- continuation of the Community Food Distributors map - 705 individual entries, representing around 381 organisations working in the food security space (excluding duplicate listings). This is comprised of: 210 Foodbanks, 9 Social Supermarket/ More Choice, 68 Food Rescue organisations, 65 Pataka Kai, 86 organisations providing community meals, 25 Bellyful sites (family meal support), 324 community gardens, 287 Schools (271 Garden to Table, 16 Oke), 25 Fruit & Vege co-ops (including Foodtogether central), and 54 NZFN hubs
- the release of our two main reports 'Realising Food Secure Communities in Aotearoa' which gathers the wisdom and insights of food security plans from communities across the motu and Ka Mākona 2022 – report on Income Adequacy and the Cost of Living.
- Short report on government overpayment debt and submission to the Debt to government consultation
- Submission to the Grocery Commission Code of Conduct
- Developing research on Māori Kai Sovereignty – to be released in the 2023-4 year.
- Contributing to the Mana Kai Initiative Report, the ongoing development of a National Food Strategy and engaging in the various cross government conversations about food security.
- The initial stages of an ongoing conversation with Pasifika organisations about Pacific food security in Aotearoa including a project of Pacific Income Adequacy
- Coordinating the dashboard and data of community food organisations on the Aotearoa Food Parcel Measure

Nga mihi maioha.

Kia tau kia koutou te rangimārie me to atawhai o te Atua.

- Tric Malcolm | Pou Ārahi, Kore Hiakai Zero Hunger Collective.



**kore hiakai**  
Zero Hunger Collective

# The Tenants Advocacy Network

The Tenants Advocacy Network (TAN) has been active across the past year, with 11 meetings occurring via Zoom, three National Meetings including time with Ministers Megan Woods, Marama Davidson and Barbara Edmonds, and two Regional Meetings in Tauranga and Ōtautahi Christchurch.

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 has extensively consulted on a regulation model/code of conduct for Transitional Housing providers, both on a group basis and as individual organisations. This involved meetings with HUD and attendance in their group consultations. TAN has also advocated for similar regulation to be extended to Emergency Housing.

TAN members have consulted with Tenancy Services in their ongoing work to improve the accessibility and usefulness of their website, with ESL renters and renters who need answers to complex questions being top of mind.

TAN has continued to bring attention at the parliamentary level to issues such as rising costs of renting, rights gaps for renters who fall outside the Residential Tenancies Act, and efforts to raise Healthy Homes compliance of rental properties. The issues of funding continuity and sufficiency for Tenants' Advocates is front of mind, alongside 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.

## Ngā Hautaka - Publications

### The Workforce Guide



In November 2022, we released 'The Workforce Guide' – designed to support understanding of the variety of roles across the social, community and health workforce, and of its under-recognised strength.

The guide is for those whose mahi influences this workforce. Gaining a better understanding of the contribution of this sector – through resources such as this guide – we are better able to value those who are hard at work in ensuring their communities thrive.

# Ngā Tangata | People

## Te Kaunihera | The Council

Renee Rewi Co-President | Catholic representative  
Bonnie Robinson Co-President | Presbyterian representative

Carol Barron | Methodist representative  
Jono Bell | Salvation Army representative  
Peter Bargh | Anglican representative  
David Hanna | Methodist representative  
Catherine Jones | Catholic representative  
Murray Penman | Baptist representative  
Tracey-Leigh Peters | Baptist representative  
Prudence Stone | Presbyterian representative

## Ngā Kaimahi | The Secretariat

Nikki Hurst - Kaiwhakahaere Matua | Executive Officer  
Hamish Jarvie - Kaitātari Kaupapa | Policy Analyst - Equity & Inclusion  
Rachel Mackay - Kaitātari Kaupapa Here Matua | Senior Policy Analyst - Older Persons  
Melanie Wilson - Kaitātari Kaupapa Here Matua | Senior Policy Analyst - Children & Families  
Kate Hamlin - Kaiwhakahaere Whakawhiti Kōrero | Communications Manager

A huge thank you to Karla Sanders, Kiri Sim and Zoe Lawrence who often work alongside us and to Rosemary Taylor and Bo Liu who were farewelled from the team during this financial year

## 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, and the Ministry of Business, Innovation and Employment, for the contract funding.



**MINISTRY OF SOCIAL  
DEVELOPMENT**  
TE MANATŪ WHAKAHIATO ORA



**MANATŪ  
HAUORA**  
MINISTRY OF HEALTH



**ORANGA TAMARIKI**  
Ministry for Children



**MINISTRY OF BUSINESS,  
INNOVATION & EMPLOYMENT**  
HĪKINA WHAKATUTUKI



We are grateful to the Tindall Foundation for their support of our work focusing on children aged 5-12 years old.

# Pūrongo mahi | Performance report

## for the year ended 30 June 2023

### Ko Wai Tatou | Who We Are

**Legal Name of Entity:** NZ Council of Christian Social Services

**Other name of Entity:** NZCCSS

**Type of Entity:** Unincorporated Body; Registered Charity

**Incorporation and Registration Number:** CC21782

**Entity's Purpose or 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.

**Reporting Standard:** Tier 3

### Our 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, Equity and Inclusion 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 and a Kaiwhakahaere Whakaiwhiti Kōrero | Communications Manager led by a Kaiwhakahaere Matua | Executive Officer. In total the Secretariat consists of 3.7 FTEs, down from 4.15 FTEs in 2022.

Alongside the work of the secretariat, a fixed term Collective Impact group was formed – Kore Hiakai, Zero Hunger Collective. Organisationally Kore Hiakai functions as a branch of NZCCSS, and will become their own entity from 1 July, 2023. 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.

**Officers:**

Co-Presidents  
Executive Officer  
Council Members

**Chartered Accountants:**

McKenzie and Co Ltd  
Ph: (03) 434 7944  
Email: info@mckenzieca.co.nz

**Bankers:**

Bank of New Zealand

**IRD/GST Number:**

46-553-500

**Main activity:**

Advocacy, research and lobbying

**Business Location:**

192 Tinakori Road, Thorndon, Wellington



# Tauākī ratonga | Service performance statement for the year ended 30 June 2023

“What did we do? When did we do it?”

**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

## **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.

# Tauākī ratonga | Service Performance statement for the year ended 30 June 2023

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
<b>Voice</b>	We use our Voice to: <ul style="list-style-type: none"> <li>• Advocate</li> <li>• Weave stories</li> <li>• Share lived experience</li> </ul>	<p>Secretariat actively developing Te Reo me ona Tikanga capabilities</p> <ul style="list-style-type: none"> <li>• 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...</li> <li>• Attendance and engagement at NZCCSS marae hui, focused on further developing NZCCSS commitment to Te Tiriti moving forward</li> <li>• Increasing visibility of Te Reo in publications, submissions and consultation documents</li> </ul> <p>Monthly communication of lived experience with Government</p> <ul style="list-style-type: none"> <li>• Regular communication to Ministers, Members of Parliament and Public Servants 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</li> <li>• Mostly monthly publication of <u>Policy Watch</u> or <u>Kete Kupu</u>, telling our stories and sharing perspectives</li> </ul> <p>Publication of <u>The Workforce Guide</u></p> <ul style="list-style-type: none"> <li>• Incorporating experiences of those we serve</li> <li>• Raising the profile of the sector</li> <li>• Distribution of 400 hard copies and available free online to download</li> </ul> <p>Further expression of VOICE occurs through:</p> <ul style="list-style-type: none"> <li>• <u>32 written consultations and submissions</u> made to Government seeking to find solutions leading to a better outcome for those we serve</li> <li>• 1 oral submission on Tax principles, noting in particular issues of participation and inclusion of Te Tiriti</li> </ul>

# Tauākī ratonga | Service Performance statement for the year ended 30 June 2023

Strategic Goal	Outcome	Actions
<b>Voice</b>		<ul style="list-style-type: none"> <li>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 –</li> <li><u>Creating “explainers”</u> to share complicated ideas simply with our membership – resulting in a citation in academic journal Policy Quarterly</li> <li><u>Media releases</u></li> <li>Map of housing issues and develop <u>range of blogs</u> to clarify and simply for members</li> </ul>
<b>Connection</b>	<p>We build Connection to:</p> <ul style="list-style-type: none"> <li>Foster our current relationships</li> <li>Manaaki others to grow theirs</li> <li>Connect with Tangata Whenua</li> </ul>	<p>6 Council Hui across year, including two day Marae hui and 15 Policy Group hui</p> <p>Explore how to connect appropriately with Tangata Whenua</p> <ul style="list-style-type: none"> <li>Development of Te Tiriti mainstream plan with Navigator</li> <li>Create kaitiaki role, and attempt to staff to support integration</li> <li>Commitment in 2024 FY Budget to ensure pūtea available to continue to advance this mahi</li> </ul> <p>Retain and advance representation on national working groups relevant to our mission, including supporting connections across the sector</p> <ul style="list-style-type: none"> <li>Extensive consultation with range of Ministry of Social Development rōpū, particularly in relation to social sector commissioning, welfare reform and policy development</li> <li>Memberships on two advisory groups for Te Whatu Ora, with a focus on older New Zealanders</li> <li>Continued memberships on advisory groups that support the Ministry of Business and Innovation and Enterprise and Oranga Tamariki</li> <li>Adhoc advisory to Procurement NZ, Toitu te Waiora, Te Pūkenga, MBIE, DIA, etc... in relation to Workforce</li> <li>Administrative leadership of Tenants Advocacy Network nationally</li> </ul>

# Tauākī ratonga | Service Performance statement for the year ended 30 June 2023

Strategic Goal	Outcome	Actions
<b>Connection</b>		<ul style="list-style-type: none"> <li>• Support to the Children’s Rights Alliance, Fairer Futures, Tax Justice Aotearoa, Tick for Kids, Comm Voices, NGO Women’s Leadership Group</li> </ul> <p>Grow Policy Group membership</p> <ul style="list-style-type: none"> <li>• ·Review and refocus Portfolios and issue focused on within each group</li> <li>• ·Agree on issues focus areas at Council</li> <li>• ·Reach out to membership in both targeted (relationships, emails) and in-direct (all member mailout) to promote PGs</li> <li>• Each group now has a representative for each Denomination, good national spread and growing numbers</li> </ul>
<b>Innovation</b>	<p>We embrace innovation to:</p> <ul style="list-style-type: none"> <li>• Increase capability</li> <li>• Grow potential</li> <li>• Enhance relevance</li> </ul>	<p>Delivery of <u>Housing Tool</u></p> <ul style="list-style-type: none"> <li>• Collation of national housing registers, services related to housing and housing providers into interactive tool to support users to identify services to meet needs / gaps to fill</li> </ul> <p>Continue to measure Government progress against <u>the Labour Party Manifesto</u></p> <p>Clarification of <u>issue focus areas moving forward</u>, with commitment to these areas being specific to our capabilities, novel and able to be highly collaborative</p> <p>Kore Hiakai continues to evidence meeting their strategic pou</p> <ul style="list-style-type: none"> <li>• Bi-Monthly reporting from Pou Ārahi to Council</li> <li>• Updated Ka Mākona Report and Aotearoa Food Parcel Measure</li> <li>• Realising food secure communities in Aotearoa report released with accompanying webinar</li> </ul>
<b>Collaboration</b>	<p>We collaborate to:</p> <ul style="list-style-type: none"> <li>• Share the mahi, grow the sector</li> <li>• Awhi one another</li> <li>• Build and show leadership</li> </ul>	<p>Council’s Tangata Tiriti journey informed and supported by multiple representatives of Tangata Whenua</p> <ul style="list-style-type: none"> <li>• Engagement at Marae Hui with Ngati Whatua, Ngā Puhī, Ngati Awa through Te Kohinga Marae and Navigator Consulting Services</li> </ul>

# Tauākī ratonga | Service Performance statement for the year ended 30 June 2023

Strategic Goal	Outcome	Actions
<p><b>Collaboration</b></p>		<ul style="list-style-type: none"> <li>• Engaged President of Council with Te Reo me ona Tikanga Kaiako based in Whanganui-A-Tara via connections with ACE Aoteaora</li> <li>• All Council members informed by own organisations structures and connections</li> </ul> <p>Collaborations as leaders and as partners grown. Notable examples include:</p> <ul style="list-style-type: none"> <li>• <u>Under 5's Health and Welfare Report</u> with Whānau Āwhina Plunket, Save the Children and CPAG for the Child Rights Alliance report to the United Nations</li> <li>• Rōpū forming in relation to national care of Older People plan</li> <li>• Membership / administration of Tenants Advocacy Network</li> <li>• Consulting with the Human Rights Commission on their work on housing</li> </ul> <p>Active engagement across sector on focus areas moving forward:</p> <ul style="list-style-type: none"> <li>• Rōpū being explored in relation to development of national principles of practice / ethics in working alongside older people</li> <li>• Strong feature of NZCCSS submission work in Productivity Commissions '<u>A Fair Chance for All</u>' reporting (consultation and final report)</li> <li>• Funding for report on Context of 5-12 year olds received from The Tindall Foundation</li> <li>• Workshops for development of Context of 5-12 year olds including key leaders from National and Local Government, Philanthropy, Research / Academia, Service Providers</li> </ul> <p>Kore Hiakai supported to establish own entity from 2024</p> <ul style="list-style-type: none"> <li>• On-going advisory support, operational and governance as plan developed and implemented</li> <li>• Support from key donor organisations for this mahi – Todd Foundation and Lloyd Morrison Foundation</li> </ul>

# Tauākī pūtea | Financial performance statement for the year ended 30 June 2023

	NOTES	2023	2022
<b>Income</b>			
Fees, subscriptions and other revenue from members		155,648	152,596
Revenue from providing goods or services	1	416,953	403,953
Interest, dividends and other investment revenue		27,850	8,011
Donations, fundraising and other similar revenue		15,000	200
Kore Hiakai Project Income	8	543,925	585,023
<b>Total Income</b>		<b>1,159,377</b>	<b>1,149,784</b>
<b>Expenses</b>			
Costs related to providing goods or service	2	140,797	128,073
Volunteer and employee related costs	3	427,473	400,546
Kore Hiakai Project Expenses	8	713,752	513,284
<b>Total Expenses</b>		<b>1,282,023</b>	<b>1,041,903</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(122,646)</b>	<b>107,881</b>
<b>Less Kore Kiakai Funds</b>			
Kore Hiakai Current Year Earnings		5,418	70,786
<b>NZCCSS Net Surplus/(Deficit)</b>		<b>(128,065)</b>	<b>37,095</b>

# Tauākī tunga pūtea | Financial position statement for the year ended 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash		268,037	384,615
Short Term Deposits		620,176	604,734
Short Term deposits - Kore Hiakai		-	100,192
Debtors and prepayments		37,884	12,278
Other Current Assets - Accrued Interest		824	446
<b>Total Current Assets</b>		<b>926,921</b>	<b>1,102,266</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	17,675	21,505
<b>Total Non-Current Assets</b>		<b>17,675</b>	<b>21,505</b>
<b>Total Assets</b>		<b>944,596</b>	<b>1,123,771</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		39,317	26,206
Employee costs payable		40,128	33,933
Income Received in Advance		1	75,835
<b>Total Current Liabilities</b>		<b>79,446</b>	<b>135,974</b>
<b>Total Liabilities</b>		<b>79,446</b>	<b>135,974</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>865,150</b>	<b>987,796</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		987,796	879,916
Net surplus/(deficit) for the year		(122,646)	107,881
<b>Total Accumulated Funds</b>		<b>865,150</b>	<b>987,796</b>

## On Behalf of the Board



Co President



Co President

Executive Officer

10 November 2023

# Tauākī o ngā rerenga moni | Cash flows statement for the year ended 30 June 2023

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	15,000	-
Receipts from providing goods or services	462,102	470,550
Interest, dividends and other investment receipts	12,408	8,011
Cash receipts from other operating activities	579,000	613,973
GST	27,054	22,501
Payments to suppliers and employees	(1,240,439)	(1,065,971)
<b>Total Cash Flows from Operating Activities</b>	<b>(144,875)</b>	<b>49,064</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of investments	100,192	800,000
Payments to acquire property, plant and equipment	(4,771)	(21,161)
Payments to purchase investments	-	(904,926)
Cash flows from other investing and financing activities	(67,045)	(57,036)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>28,376</b>	<b>(183,123)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(116,499)</b>	<b>(134,059)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	384,615	518,674
Net change in cash for period	(116,499)	(134,059)
Closing cash	268,117	384,615

This statement has been prepared with Charity Audit engagement, and should be read in conjunction with the attached Statement of Accounting Policies and Notes to the Accounts.



# Tauākī kaupapa here kaute | Accounting policies statement for the year ended 30 June 2023

## 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.

## Basis of Preparation

New Zealand Council of Christian Social Services 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 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 has been prepared for:

- the Trustees and Beneficiaries;
- the Trust's financiers,
- Inland Revenue, and
- Charities Services

## 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.

# Tauākī kaupapa here kaute | Accounting policies statement for the year ended 30 June 2023

- 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 have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

## 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 2023

Notes to and forming part of the Performance Reports for the year ended 30 June 2023.

## Statement of Commitments & Contingent Liabilities

This client does not have any known contingent liabilities or any other material financial commitments at balance date that have not been disclosed.

### 1. Revenue from providing goods or services

	2023	2022
<b>Made up by:</b>		
MoH Contract	60,000	60,000
MSD Contract	248,953	248,953
MBIE Tenancy Advocacy Network	33,000	25,000
Kore Hiakai Project - OH for NZCCSS	75,000	70,000
<b>Total Made up by:</b>	<b>416,953</b>	<b>403,953</b>

### 2. Costs related to providing goods or services

	2023	2022
<b>Administration</b>		
Rent	19,724	19,724
Office Expenses	41,075	54,805
Depreciation	5,754	5,403
Insurance	3,307	3,735
Audit Fee	4,500	7,999
<b>Total Administration</b>	<b>74,360</b>	<b>91,665</b>
	2023	2022
<b>Meetings/Projects</b>		
Council & Executive Expenses	37,963	17,219
Public Relations	617	1,920
Older People	1,898	359
Children & Families	21,065	996
Impacts of Poverty & Exclusion	2,463	669
Projects	2,696	15,245
<b>Total Meetings/Projects</b>	<b>66,702</b>	<b>36,408</b>

### 3. Volunteer and employee related costs

	2023	2022
<b>Made up by:</b>		
Staff Wages	406,491	377,629
Other Staff Costs	20,983	22,917
<b>Total Made up by:</b>	<b>427,473</b>	<b>400,546</b>

# Tuhipoka ki nga kaute | Notes to the accounts for the year ended 30 June 2023

## 4. Fixed Assets

	2023 Cost	2023 Accum. Dep	2023 Net Book Value	2023 Depreciation
Computer Equipment	57,681	(45,474)	12,206	5,867
Office Equipment	12,227	(12,227)	0	
Database	15,040	(9,572)	5,469	2,734
<b>Total</b>	84,948	(67,273)	17,675	8,601

	2022 Cost	2022 Accum. Dep	2022 Net Book Value	2022 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
<b>Total</b>	80,177	(58,671)	21,505	5,387

## 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 \$29,247.63 (2022: \$25,432.72). Amount due at year end 2023: nil (2022: 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.

## 6. Contingent liabilities

No contingent liabilities exist at 30 June 2023 (2022: nil).

## 7. Lease Commitments

	2023	2022
Within 1 year	22,683	22,683
Within 1 - 2 years	13,478	22,683
Within 2 - 5 years	0	0
<b>Totals</b>	36,161	45,366

# Tuhipoka ki nga kaute | Notes to the accounts for the year ended 30 June 2023

## 8. Funds held on behalf of Kore Hiakai

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.

	2023	2022
<b>Made up by:</b>		
Total Income	543,925	585,023
Total expenses	(713,752)	(513,284)
<b>Total Made up by:</b>	<b>(169,828)</b>	<b>71,739</b>

## 9. Events after the reporting date

There were no events that have occurred after the reporting date would have a material impact on the Performance Report (2022: nil).

## 10. COVID 19 Impact

Covid-19 continued to have a major impact on Aotearoa New Zealand across the 2023 financial year. Specific impacts to NZCCSS were not material.

These financial statements were authorised for issue by the Council on 7 December 2023.

# Pūrongo Kaitātari kaute | Auditor's report

## for the year ended 30 June 2023

### Report on the Performance Report

#### Opinion

We have audited the performance report of the NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES on pages 14 to 28, which comprise the statement of financial position as at 30 June 2023, 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 14 to 28 presents fairly, in all material respects:
  - the financial position of the NEW ZEALAND COUNCIL OF CHRISTIAN SOCIAL SERVICES as at 30 June 2023 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 report in 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 mis-statement 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, mis-representations, 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.

The logo for Charity Audit, featuring the words "Charity Audit" in a blue, cursive script font.The logo for Charity Integrity Audit, featuring the word "Charity" in green, "INTEGRITY AUDIT" in bold green capital letters, and "CHARTERED ACCOUNTANTS" in smaller green capital letters below it.

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

E to matou Matua i te rangi,  
Kia tapu tou ingoa.  
Kia tae mai tou rangatiratanga.  
Kia meatia tau e pai ai ki runga ki te whenua,  
kia rite ano ki to te rangi.  
Homai ki a matou aianeī he taro ma matou mo tenei ra.  
Murua o matou hara, me matou hoki e muru nei  
i o te hunga e hara ana ki a matou.  
Aua hoki matou e kawea kia whakawaia;  
engari whakaorangia matou i te kino.  
Nou hoki te rangatira-tanga, te kaha, me te kororia,  
Ake, ake, ake.

**Amine.**

Our Father, who art in heaven,  
Hallowed be Thy name.  
Thy kingdom come.  
Thy will be done on earth,  
As it is in heaven.  
Give us this day our daily bread  
And forgive us our trespasses, as we forgive  
Those who trespass against us.  
And lead us not into temptation,  
But deliver us from evil.  
For thine is the kingdom, the power and the glory.  
Forever and ever.

**Amen.**



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