

COUNCIL *for*
INTERNATIONAL
DEVELOPMENT



Annual Performance Report

The Council for International Development Incorporated of
Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao
Whanui o Aotearoa

For the year ended 30 June 2018

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Approval of Annual Performance Report

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa
For the year ended 30 June 2018

The Board is pleased to present the approved annual performance report including the historical financial statements of The Council for International Development for year ended 30 June 2018.

APPROVED



Heather Hayden

Acting Chair

20 August 2018



Josie Pagani

Director

20 August 2018

Entity Information

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa For the year ended 30 June 2018

'Who are we?', 'Why do we exist?'

CID connects the sector through events, and also via the CID Weekly newsletter, social media and the website. CID carries out training and workshops and provides tools and support to improve good practice, and increase standards and professionalisation in the sector.

CID advocates on behalf of the sector liaising between MFAT, government (ministers), parliament and CID members to facilitate effective partnerships and share information, and to resolve issues that emerge between government and the sector.

The CID Code of Conduct sets a standard of good practice for New Zealand's international non-government organisations. It's designed to improve organisational effectiveness so that NGOs can deliver the best development outcomes. Increased transparency and accountability of signatory organisations also increases stakeholder trust including the public's trust in NGOs to deliver outcomes.

CID conducts an Annual Members Survey to capture trends in member funding, staffing and programme decisions.

Legal Name of Entity

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa

Entity Type and Legal Basis

The Council for International Development is an Incorporated Society and is a registered charity under the 2005 Charities Act

Registration Number

Incorporated Societies No. 491305

Charity No. CC42922

Entity's Purpose or Mission

The Council for International Development (CID) is the national umbrella agency of international development organisations in New Zealand. It strengthens the international NGO sector and supports it to be professional and to maintain high standards. It helps the NGO sector co-ordinate its activities with each other and with government and business, particularly during natural disasters in the Pacific, and to speak with one voice on common issues to the government and to the public. It supports 'best practice' in the sector by disseminating research and analysis on how to be effective, providing training for staff in NGOs, NZ Defence force personnel and other organisations. It also hosts talks, debates and provides a platform for the sector and government to come together.

Entity Structure

A general meeting of CID members is the ultimate governing body of the organisation. There are three classes of membership: full members, associate members and honorary life membership. There is also a category for supporters. The strategic direction of CID is then governed by the CID Board which maintains an overview of the organisation, and is responsible for approving key policies, the strategic plan, and the annual accounts. It performs a governing role rather than a managing role, and focuses on strategic and long-term issues, rather than day to day operations or employing staff. The Director is responsible for developing and maintaining all operational policies (including employing staff). The Board consists of up to 8 members, elected at the AGM, for a period of two years and may be re-elected after that for up to three consecutive terms. No CID member can have more than one representative on the Board. The Board can co-opt up to two additional non-members on the Board to fill skill gaps or other requirements, and it can co-opt people to serve on committees.

Main Sources of Entity's Cash and Resources

CID's main sources of revenue come from its members and a contract with the Ministry of Foreign Affairs and Trade for the provision of Humanitarian Services especially in relation to Disaster Response and Management.

CID has 40 full members and 6 associate members who contributed \$121,000 in membership fees during the financial year.

CID's 3.5 FTE staffing is supplemented through its well-regarded Internship programme which provides voluntary staffing equivalent to about 1.5 FTEs.

CID members also provide venues and speakers for training and networking events during the year.

Main Methods Used by Entity to Raise Funds

As a membership-based umbrella organisation which also provides a significant contracted service to the Ministry of Foreign Affairs and Trade other fundraising activities are relatively minor. A small but growing number of successful training events have been held which generate some funds. A small group of individual supporters contribute a donation each year.

Entity's Reliance on Volunteers and Donated Goods or Services

As described above due to the nature of CID it does not rely on volunteers or donations in the traditional way. However the work of the Interns is crucial to providing the required services to our members and to fulfill our contract obligations.

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Facebook/twitter

Facebook: <https://www.facebook.com/CouncilforInternationalDevelopment>

Twitter: @CID_Online

Statement of Service Performance

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa For the year ended 30 June 2018

'What did we do?', 'When did we do it?'

During the 2018 financial year, CID continued to maintain high-quality services for its members as well as carrying out its disaster response co-ordination responsibilities through CID's Non-Government Disaster Relief Forum (NDRF) working alongside the Ministry of Foreign Affairs and Trade. CID's NDRF network comprises 15 members and 5 active observers. They met three times during the year, and responded to numerous disaster events, convening and coordinating NZ humanitarian actors around natural and man-made disasters in the Greater Horn of Africa, Syria, Bangladesh, Fiji, Papua New Guinea and Vanuatu.

CID's members expressed universal satisfaction with CID's performance on the humanitarian front, with 94% of respondents to the 2017 CID Member Survey considering NDRF's performance either 'good' or 'excellent' (down slightly from 100% last year).

We provided significant value to our members through high-level advocacy with government ministers and senior officials, scaled up media presence, analysis and training including participation in a multi-agency simulation exercise led by the New Zealand Defence Forces in South Katipo; training on logistics during emergency responses, disability awareness, and how to avoid sexual abuse in refugee camps. CID's Director gave multiple speeches at key events with government and sector leaders. CID's Board met six times in the year and implemented the new strategy, business plan and budget, developed last year. More specific information regarding the achievements of CID is detailed in the following output reporting.

Description of Entity's Outcomes

CID developed a new Strategy for 2017-2020 with a Business Plan and Budget for the 2018-2019 year. This is now being rolled out from July 1st 2018. The five strategic goals (Connect, Influence, Evidence, Promote and Sustain) cover CID's commitment to strengthen its members and work effectively with key stakeholders; **Connect** (members with each other and with stakeholders beyond the sector); **Influence** (decision-makers and other development actors to ensure the sector is as effective as possible) and **Promote** (good development practice, and the impact of the sector). We will do this with good **Evidence** and we will **Sustain** the organisation with diverse funding sources and staff supported to have the skills and competencies to deliver a valued service to members and others.

The Annual members' survey results indicate that the CID membership continues to be satisfied with CID's overall performance, with 84% of respondents offering a positive assessment. This is a slight drop from last year's 89%, although for the first time there were zero reports of CID's performance as 'poor' or 'very poor'.

Concrete examples of CID's strength noted by respondents in their comments included CID's convening capacity and networking opportunities, its coordination of members during a disaster (similar to last year) and also its ability to influence government on behalf of the sector, and support the sector to professionalise and reach certain standards – in health and safety, for example, as well as Core Humanitarian Standard. Processes for consultation with MFAT have been formalised, and CID's partnership with The Ministry of Foreign Affairs and Trade (MFAT) around issues that affect the sector has improved.

The CID newsletter continues to be highly valued by members and other organisations, with 63% (2016 - 56%) finding the newsletter 'excellent' or 'very useful'. Engagement with the public is carried out through press releases and media interviews. Sustainability has increased with the signing of a three-year contract with MFAT.

Description and Quantification of the Entity's Outputs

Connect

The CID e-newsletter was sent out 29 times (compared to 25 in the 2017 financial year) during this financial year, changing in May 2018 from a fortnightly to a weekly publication. The CID weekly has brought together the CID newsletter, Code news and NDRF newsletter into one publication.

From our subscriber list, we have an average 'open-rate' of 37.7% (compared to 30% in 2017). The industry average for equivalent sized Non-Profit organisations is 21.26%, sourced from Resources/Mall Chimp Research. During the year the number of direct subscribers grew to 504 (2017 - 439). The newsletter is then forwarded throughout organisations to hundreds of more recipients.

A short weekly update is also sent to NDRF members via email with specific humanitarian issues.

A website redevelopment is underway to launch in 2018. This will increase the interactivity of the website, encouraging more collaborations online between members, and members and their partners. This will increase the usefulness of the website. CID's Facebook following grew 16% during the 2018 year, while CID's Twitter impressions grew 8% during the year. This reveals wide coverage of the development community in New Zealand and beyond, but there is room for growth.

CID undertook a range of operational coordination activities during New Zealand's disaster responses, coordinating the activities of CID members and government. These include:

- Vanuatu (Ambae Volcanic eruption)
- The Horn of Africa and South Sudan (additional funding for famine relief)
- Bangladesh (funding for assistance at Cox's Bazaar to help Rohingya Muslims in camps)
- PNG (East Sepik Volcano and earthquake)
- TC Gita, Josie and Keni in the Pacific
- Fiji Flooding.

CID carries out training as a means of improving good practice standards and professionalisation in the sector. CID also delivers pre-deployment briefings to New Zealand Defence Forces (NZDF) personnel participating in overseas peace operations. Our training and workshops for the year were:

- Health and Safety workshops were led by health and safety expert, Richard Gibson from Impac, and post-workshop surveys showed high levels of satisfaction.
- Child Protection workshops were designed and hosted by CID in Wellington and Auckland, facilitated by child protection expert Sarah Morris.
- Two workshops were facilitated by CID members or NDRF observers at the NDRF meeting during the SK17 event in September: Disability Inclusive Emergency Response (CBM) and Sexual and Gender-Based Violence (Red Cross).
- A workshop on disruption in the INGO sector and emerging new business models was facilitated at the CID Conference and hosted by former CEO of World Vision Chris Clarke.
- SK17 exercise and workshops: CID helped plan, and then participated in the NZDF's major 2017 field exercise - Southern Katipo 2017, with over 30 CID NDRF member representatives.
- HQAI (Humanitarian Quality Assurance Initiative) Meetings with international representatives from HQAI were hosted by CID in Auckland and Wellington (24/25 May) to explore areas for collaboration and further communication
- Logistics training with Florent Chane (from the World Food Programme and the Pacific Logistics Cluster) took place in June with CID's NDRF members.
- A training survey report was done from the member survey that indicates the top 5 upcoming preferred training topics are: climate change adaptation (DRR), M&E, PSEA, working in partnerships and advocacy.
- Six CID Talks events were held, (with accompanying videos live-streamed on Facebook averaging 174 views) drawing an average audience of 15 - 20 people including from government, NGOs, academia, and parliamentarians.

Support was provided to Development Studies and International Relations students undertaking practicum papers, and through Internships to develop work-place skills within the development sector.

Influence

CID advocates on behalf of the sector liaising between MFAT, government, parliament and CID members to facilitate effective partnerships and share information, and to resolve issues that emerge between government and the sector.

- CID continued its joint-planning and implementation of the NZDF's major 2017 field exercise, Southern Katipo 2017, which involved over 30 NDRF member representatives.
- CID provided pre-deployment briefings to NZDF personnel ahead of deployments to South Sudan, Mali and the Middle East (roughly fifty people over August, November and February).
- CID held consultations with members in Auckland and Wellington on the PFID review: feedback was also gathered on how the sector seeks to input into strategy, the partnership with NGOs, the DRP review and "how to tell the story"
- CID continued to serve as a conduit for information exchange and analysis around government policy, especially up to and during the election campaign where the CID Director met with all political parties to discuss their approaches and policies for humanitarian interventions and development.
- CEO group: CID set up a meeting for member CEOs with Minister for Trade, David Parker to discuss how the sector can work with the minister to successfully implement Pacer Plus.
- CID gave a number of speeches and presentations during this period, including a presentation by the CID Director in Auckland (September 6) on security and development as part of Massey University's workshop *Pacific Security Dynamics Course* (with MFAT, security forces, police, other government departments and business); speech to MFAT's leadership group and Heads of Mission; a presentation at the UN Association Panel on the SDGs (29 June); and a speech to the NZADD and Victoria University forum on development. The CID Director also took part in focus groups for the PFID review of funding mechanisms (October 17).
- CID Business Network is being developed with Tonkin Taylor and Xero. This will be a permanent mechanism to provide a voice from businesses involved in development, particularly in the Pacific.
- CID has set up a *Pacific Island Reset* diaspora group, and the members of this group are joining CID as associate members.
- CID established a joint partnership with JB Were to produce the 2017 annual CID member survey (October-November).
- CID worked with MFAT to help design an MFAT/CID Partnership Day
- CID successfully liaised with MFAT and set up special meetings (Wellington and Auckland) for MFAT staff to brief members on the latest negotiations on the CPTPP.
- In November, CID/ACFID/PIANGO had their inaugural joint Board meeting.
- Active participation with Pacific members through PIANGO also provided an opportunity to connect directly with other National Liaison Units (umbrella organisations) from countries around the Pacific.

Promote

The CID Code of Conduct sets a standard of good practice for New Zealand's international non-government organisations. It's designed to improve organisational effectiveness so that NGOs can deliver the best development outcomes. Increased transparency and accountability of signatory organisations also increases stakeholder trust including the public's trust in NGOs to deliver outcomes. The CID Code of Conduct is a voluntary, self-regulatory sector code that serves both as a guide to good practice and a risk management document. The Code Committee of the CID Board monitors adherence to the Code.

The 2017-2018 year saw the continuation of the implementation of the Code, and CID members continuing to become full signatories:

- 18 member organisations have achieved Code signatory status, representing 47% of CID members with full membership (this is anticipated to increase to 30 members with 'Code' signatory status, or 79%, by end of October 2018).;
- 4 meetings of the Code of Conduct Committee were held (2017 - 5) (August 2017, Dec 2017, March 2018, May 2018).

Other achievements were:

- First cohort of CID members current regaining signatory status as part of a Code triennial reviews.
- Development of Confidentiality & Information Management policy for Code-related documentation
- Development of a template for child protection policies and complaints handling
- Individualised presentation on the Code and compliance value-add to member organisations
- The inclusion of Code-related organisational compliance and best-practise recommendations in CID newsletter
- The launch of an online toolkit
- Continued development of ToR for Code review to ensure inclusive and full input from stakeholders
- Review and update of Code of Compliance CSA (to correspond with updated CoC)

A survey of attitudes to the Code was also carried out and found that 56% of CID members agreed their organisation would definitely benefit from actions taken to reach Code signatory status, and 100% of respondents saying they found feedback provided during the Code compliance process useful. Nearly 80% agreed the Code would have a positive effect on development outcomes.

CID has continued to expand its media profile with radio/TV and print media slots promoting key issues in the sector and raising the profile of its members. This included media releases and background information on the Rohingya crisis; on the famine in the Greater Horn of Africa; a release calling for an increase in ODA; and on UBDs.

- CID worked with WFP and MFAT on a campaign on UBDs (unsolicited bilateral donations) and published Op Eds and did interviews in leading newspapers (NZ Herald) and on radio and TV (RNZ's The Panel and Afternoons; Newstalk ZB; TVNZ Q&A programme)
- Press releases were published on World Refugee Day, and to welcome the increase in funding for aid and development from the government, as well as release on the above crisis.

Evidence

A sector expert was recruited to begin work on key research in the following areas: governance, private sector engagement, localisation, emerging new business models for INGOS, mapping the eco-system of development in New Zealand.

CID conducts an annual Members Survey to capture trends in member funding, staffing and programme decisions. It covers all CID members and MFAT to track the state of the development and humanitarian sector in New Zealand. In doing this it helps CID to identify and better serve the evolving needs of the development sector in New Zealand. It also assists MFAT in understanding the effectiveness of their partnerships with the NGO sector.

In October/November, CID (supported by JBWere) gathered data from 33 CID members as part of the annual survey. Nearly 80% of CID members responded to the survey, down slightly from 35 in 2016. Results and analysis were published in the CID Annual Report and in a press release in March 2018.

Sustain

CID has completed a new membership policy. This involves new associate membership categories:

- a. Business and Social Enterprise
- b. Consultants (Individual professionals)
- c. Crown Research Institutes
- d. Government Departments
- e. Academic Institutions
- f. Community Group

This will help CID grow and diversify our CID membership. It also allows members that may not be directly active in development, or are signed up to international Codes, to stay within our membership as associates.

The CID Board produced a full suite of policies covering governance, risk and health and safety.

A Business Development contractor was recruited on a fixed term to support the Director to identify and approach potential funding and activity partners in the private sector. They will also identify possible future grants that CID can apply for to increase its ability to deliver results and support its members to increase their impact.

Statement of Financial Performance

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa
For the year ended 30 June 2018

'How was it funded?' and 'What did it cost?'

	NOTES	2018 ACTUAL	2017 ACTUAL
Revenue			
Membership Income (Fees and Donations)	1	121,347	132,520
Other Independent Income	1	32,741	25,345
MFAT Funding		277,080	196,652
Total Revenue		431,168	354,516
Expenses			
Volunteer , employee and contractor related costs			
Wages, salaries and volunteer costs		360,316	266,408
Contractor payments		27,716	20,190
Travel and accommodation		2,324	1,792
Total Volunteer , employee and contractor related costs		390,355	288,391
Research & Project Costs	2	46,579	50,996
Governance	2	7,157	9,051
Communication	2	2,911	6,575
Administration	2	11,969	10,609
Building Related Costs	2	39,201	38,922
Total Expenses		498,173	404,544
Surplus/(Deficit) for the Year		(67,004)	(50,028)

These financial statements should be read in conjunction with the notes to financial statements and the Independent Auditors Report

Statement of Movements in Equity

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa
For the year ended 30 June 2018

	2018	2017
Equity		
Opening Balance	259,978	310,006
Surplus/(Deficit) for period	(67,004)	(50,028)
Total Equity	192,974	259,978

Statement of Financial Position

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa As at 30 June 2018

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Bank accounts and cash	3	243,241	512,979
Debtors and prepayments		951	5,827
GST Refund Due		1,889	-
Total Current Assets		246,082	518,806
Non-Current Assets			
Plant and Equipment	4	12,608	15,868
Total Non-Current Assets		12,608	15,868
Total Assets		258,689	534,673
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	56,989	18,892
GST To Pay		-	24,728
Employee costs payable	5	8,726	23,624
Unused donations and grants with conditions		-	199,180
Other current liabilities		-	8,271
Total Current Liabilities		65,715	274,695
Total Liabilities		65,715	274,695
Total Assets less Total Liabilities (Net Assets)		192,974	259,978
Accumulated Funds			
General Funds	6	3,602	25,606
Contingency Fund	7	150,000	200,000
Reserves	8	39,372	34,373
Total Accumulated Funds		192,974	259,978

These financial statements should be read in conjunction with the notes to financial statements and the Independent Auditors Report

Statement of Cash Flows

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa
For the year ended 30 June 2018

	2018	2017
Net Cash Flows from Operating Activities		
Cash Flows in from Operating Activities		
Receipts from Members - Fees and Activities	140,547	147,780
Receipts from MFAT Grant	77,900	215,832
Other Operating Receipts	6,072	11,445
Interest received	9,731	11,042
Net GST Received	-	1,192
Total Cash Flows in from Operating Activities	234,250	387,291
Cash Flows out from Operating Activities		
Employment and Volunteer Related Payments	(421,407)	(294,384)
Payments to Suppliers	(55,393)	(98,251)
Net GST Paid	(25,940)	-
Total Cash Flows out from Operating Activities	(502,740)	(392,635)
Business Development Officer	-	-
Business Development Officer	-	-
Total Net Cash Flows to/(from) Operating Activities	(268,490)	(5,344)
Cash Flows to/(from) Investing Activities		
Payment for property, plant and equipment	(1,247)	(2,737)
Total Cash Flows to/(from) Investing Activities	(1,247)	(2,737)
Net Cash Flows	(269,737)	(8,081)
Cash Balances		
Cash and cash equivalents at beginning of period	512,979	521,060
Cash and cash equivalents at end of period	243,241	512,979
Net change in cash for period	(269,737)	(8,081)

Statement of Accounting Policies

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa For the year ended 30 June 2018

'How did we do our accounting?'

Basis of Preparation

The entity 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.

General Accounting Policies

The financial statements have been prepared on the Historical Cost basis.

Specific Accounting Policies

Specific Accounting Policies having an effect on the financial statements are as follows:

Goods and Services Tax (GST)

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

Income Tax

Council for International Development is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Non Current Assets - Plant and Equipment

Plant and Equipment are stated at cost less accumulated depreciation. Depreciation is provided using the rates reflecting the expected life of the asset

Depreciation

Commencing July 1st 2015 depreciation has been provided using the straight line method whereby the cost is written off over the estimated useful life of the assets. Prior to July 1st 2015 the diminishing value method was used. Accordingly the deemed cost for depreciation purposes is the depreciated book value as at July 1st 2015 or the actual purchase cost for assets acquired after July 1st 2015 .

Estimated lives are:

Office Equipment 5 Years

Furniture & Fittings 10 years

These notes to the financial statements should be read in conjunction with the financial statements and the Independent Auditors Report

Accounts Receivable

Accounts Receivable are shown at their expected realisable value.

Accounts Payable

Accounts Payable are shown at the expected amounts payable. These amounts are usually settled within 30 days.

Ministry of Foreign Affairs Grant

The Council for International Development has a contract with the Ministry of Foreign Affairs and Trade to co-ordinate and maintain the NZ NGO response to Humanitarian Disasters and International Development work. The current contract period runs from July 1st 2015 to June 30th 2018 with separate payments made for each year. Earlier the contract was expanded to include work on the new health and safety requirements and the implications for members working overseas. Both of these grants solely relate to the contract requirements in the 2017/18 financial year and must be returned if the contract is not performed.

The contract payment (with variations) for 2017/18 was \$257,900 (2016/17 \$180,000). The amount spent to deliver the service was as follows:

2017/18	\$259,742 (Contract \$257,900)
2016/17	\$197,426 (Contract \$180,000)

Operating Lease Commitments

An operating lease exists for the rental of the Council's premises at 49 Boulcott St, Wellington. The ten year lease commenced in November 2011 and in November 2015 the lease payment was reviewed for a further term of three (3) years. It has been decided not to renew the lease from 1 November 2018 and alternative accommodation is being sought.

	2017/18	2016/17
Payable not later than one year	9,134	27,402
Payable between one and 5 years	0	91,430 (Assumed would be renewed)
Payable later than 5 years	0	0

Changes in Accounting Policies

There have been no change in accounting policies during the financial year.

Notes to the Performance Report

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa For the year ended 30 June 2018

	2018	2017
1. Analysis of Revenue		
Membership Income (Fees & Donations)		
Membership Fees	87,630	97,024
Code of Conduct Member Charge	25,571	28,118
Associate Membership	2,241	1,688
NDRF Fees	5,250	4,750
NDRF Donations	-	40
Membership Donation	655	900
Total Membership Income (Fees & Donations)	121,347	132,520
Other Independent Income		
Interest	9,731	11,042
Events	22,878	11,785
Sales of Calendars	-	2,318
Sundry Income	132	200
Total Other Independent Income	32,741	25,345
	2018	2017
2. Analysis of Expenses		
Research and Project Costs		
Code of Conduct	1,079	1,460
MFAT Direct Costs	7,365	16,516
Other Projects & Events	38,135	33,020
Total Research and Project Costs	46,579	50,996
Governance		
Stakeholder Review Strategic Plan	-	5,483
Board & Other Meetings	7,157	3,568
Total Governance	7,157	9,051
Communication		
Annual Report	1,517	1,887
Calendars	-	3,258
Other Communications	1,394	1,430
Total Communication	2,911	6,575
Administration		
Audit Fee	4,500	4,065
Office	7,469	6,544
Total Administration	11,969	10,609

Building & Assets Related		
Rent	29,211	29,350
Depreciation	3,989	3,535
Other Building or Assets Related	6,001	6,037
Total Building & Assets Related	39,201	38,922
	2018	2017

3. Bank accounts and cash

ANZ Main Account	41,571	5,736
Petty Cash Balance	200	200
ANZ Term Deposits	200,000	200,000
On Call & Savings Accounts	1,471	307,043
Total Bank accounts and cash	243,241	512,979
	2018	2017

4. Office Equipment & Furniture and Fittings

Office Equipment		
Office Equipment at Cost	17,476	14,221
Office Equipment Purchases	-	3,255
Office Equipment Accumulated Depreciation	(9,205)	(5,730)
Total Office Equipment	8,271	11,746
Furniture and Fittings		
Furniture & Fittings at Cost	4,936	4,936
Furniture & Fittings Purchases	729	-
Furniture & Fittings Accumulated Depreciation	(1,329)	(815)
Total Furniture and Fittings	4,336	4,121
Total Office Equipment & Furniture and Fittings	12,608	15,868
	2018	2017

5. Analysis of Liabilities

Creditors & Accrued Expenses		
Creditors	44,867	7,500
Accrued Expenses	12,122	11,392
Total Creditors & Accrued Expenses	56,989	18,892
Employee Entitlements		
Accrued Holiday Leave Due	8,726	23,624
Total Employee Entitlements	8,726	23,624
	2018	2017

6. General Funds

General Funds		
Opening Balance	25,606	25,917
Transfers to/(from) General Funds	45,001	49,716

Net Surplus/(Deficit) for year	(67,004)	(50,028)
Total General Funds	3,602	25,606

2018 2017

7. Contingency Fund

Contingency Fund

Opening Balance	200,000	250,000
Transfers to/(from) Contingency Fund	(50,000)	(50,000)
Total Contingency Fund	150,000	200,000

2018 2017

8. Breakdown of Reserves

Reserves

NDRF - Projects

Opening Balance	8,663	5,813
NDRF - Projects Funds Received	2,850	2,850
NDRF - Funds Distributed	(1,111)	-
Total NDRF - Projects	10,402	8,663

NDRF - Red R Distribution Fund

Opening Balance	4,354	7,200
Transfers to/(from) Red R Distribution Fund	-	(2,846)
Total NDRF - Red R Distribution Fund	4,354	4,354

Fixed Asset Replacement Reserve

Opening Balance	21,356	21,076
Transfers to/(from) Fixed Asset Replacement Reserve	3,260	280
Total Fixed Asset Replacement Reserve	24,616	21,356

Total Reserves	39,372	34,373
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The Council maintains a number of specific reserves to enhance its financial management and oversight.

A Contingency fund was created in 2015 to ensure sufficient funds were available as a buffer against unforeseen expenditure or a drop in revenues. Initially set at \$300,000, \$50,000 was transferred to General Funds at the end of the 2015/16 financial year to cover the deficit incurred during 2015/16 and 50,000 was transferred at the end of the 2016/17 for the same reason. A further \$50,000 was transferred at the end of 2017/18 to cover the net deficit. One of the key targets of the strategic plan is for the council to break even in 2018/19 and the budget reflects this objective.

The NDRF Projects Fund was created to enable the NDRF to undertake particular projects or research as opportunities arise. The first years of contributions from members have been used to allow the fund to develop to a size sufficient to fund significant projects.

The NDRF - Red R Distribution Fund was created during 2015/16 as a result of a generous distribution from The Red R (NZ) Organisation when it ceased to operate as a New Zealand NGO. Funds on hand will be utilised when a suitable opportunity arises.

A Fixed Asset Replacement Reserve was created at the end of the 2013/14 financial year at a level of \$15,000. Its purpose is to ensure funds are available for fixed asset purchases in accordance with the Board's Fixed Asset Replacement plan, which mostly covers Office Equipment and Furniture and Fittings. An amount equal to the depreciation charge for the year is transferred into the fund each year. During 2017/18 the fund grew by a net \$3,260 as the depreciation charge of \$3,989 was offset by the purchase of a whiteboard for \$729.

9. Related Parties

The Board membership is made up of senior staff from member organisations. During the regular course of business CID and these organisations carry out a number of transactions between them and these are recorded in the table below. All transactions are for income received by CID and are carried out at arms length.

	2018	2017
Name - Board Role - Organisation - Type		
I McInnes - Chair - Tearfund - Fees	12,336	12,336
I McInnes - Chair - Tearfund - Events	1,014	663
S Hunt - Treasurer from 16/11/17 - cbm New Zealand - Fees	4,299	4,299
S Hunt - Treasurer from 16/11/17 - cbm New Zealand - Events	587	503
C Clarke - Member - World Vision New Zealand - Fees	-	16,361
C Clarke - Member - World Vision New Zealand - Events	-	583
J Edmond - Member - New Zealand Family Planning - Fees	951	-
H Hayden - Member - Save the Children New Zealand - Fees	-	8,325
H Hayden - Member - Save the Children New Zealand - Events	-	280
S Jennings - Member - ChildFund New Zealand Limited - Fees	12,336	12,336
S Jennings - Member - ChildFund New Zealand Limited - Events	859	160
A Johnston - Member - Save the Children New Zealand - Fees	6,719	-
R Le Mesurier - Member - Oxfam New Zealand - Fees	6,719	12,336
R Le Mesurier - Member - Oxfam New Zealand - Events	895	300
M Trogolo - Member - Amnesty International New Zealand - Fees	401	401
M Trogolo - Member - Amnesty International New Zealand - Events	381	100
Total Related Party Transaction Value	47,497	68,983

10. Events After the Balance Date

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

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Reclassification of Annual Conference

Previously the AGM has been recorded as a Membership activity with revenue in the Membership Income category and expenditure in the Governance expenses category. The 2016 AGM was opened up to a wider audience and based upon the success of that event the event was expanded to become an Annual Conference. Accordingly it has been re-categorised to Events Income and Expenses and to enable better comparison between years the 2016/17 income and expenses has also been re-categorised.

Independent Auditors Report

The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa

For the year ended 30 June 2018