



2022 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 2022

Contents

3	Approval of Annual Performance Report
4	Entity Information
7	Statement of Service Performance
12	Statement of Financial Performance
13	Statement of Movements in Equity
14	Statement of Financial Position
15	Statement of Cash Flows
16	Statement of Accounting Policies
18	Notes to the Performance Report
21	Depreciation Schedule
22	Independent Auditors Report

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 2022

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 2022.

APPROVED



Heidi Coetzee

Chair

22 September 2022



Paul Brown

Interim Executive Director

22 September 2022

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 2022

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

The Council for International Development, CID, connects the New Zealand Development sector through events, a weekly newsletter, social media and its 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 the Ministry of Foreign Affairs and Trade, government (ministers), parliament and CID members to facilitate effective partnerships and share information, and to resolve issues that emerge between government and the sector.

CID also creates events and opportunities to bring its members together with social enterprises, businesses and other entities active in development, to encourage more collaboration and alignment. It also provides connections between New Zealand Non-Government-Organisations (NGOs) and civil society outside of New Zealand, particularly in the Pacific and Australia through our partner organisations, PIANGO (Pacific) and ACFID (Australia).

CID uses a Code of Conduct to set a standard of good practice for New Zealand's international non-government organisations. It is 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, affiliate members and individual members. 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 44 full members (up from 38 in 2021), 36 affiliate members (up from 22 in 2021) and 6 individual members, who in total contributed \$157,000 in membership fees during the financial year.

CID's 4.25 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 organization, 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. CID, during the last, has applied for local grants which have been unsuccessful. Although its members are international NGOs, CID is a local NGO, and therefore its benefit accrue to local staff and volunteers, as well as Pacific Diaspora groups, based in New Zealand.

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.

Physical Address

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117 Lambton Quay

Wellington

New Zealand 6011

Contact Details

Phone: 04 496-9615

Postal: PO Box 24228, Manners Street, Wellington, New Zealand, 6142

Web: www.cid.org.nz

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 2022

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

Similarly, to the 2020-2021 financial year, this past financial year has meant continual adjusting to the continued impacts of COVID-19. We were able to adapt our activities to support our members to be as effective as possible in their responses.

This meant moving most training and workshops remained online, including the annual conference. CID also led an inaugural hui in March, bringing together leading Māori businesses with businesses across the Pacific, to explore development themes. Anecdotal feedback from key stakeholders, (which we anticipate will be supported through our annual survey) highlights that CID continues to provide strong service levels and maintain excellent relationships.

We continued coordinating our members responses to humanitarian crises around the world, particularly the Tongan volcanic eruption (and resulting tsunami) in January and the ongoing conflict in Ukraine. CID worked with a group of members to scope the viability of forming a joint appeal mechanism, and the study (i.e. the output from this scoping) is in consultation with members who lead humanitarian response.

CID is a small, tight team and during the year we thanked and bid farewell to Josie Pagani, Executive Director; Philippa Smales, Business Development and Member Engagement Manager; and Glen Williams as Accountant. We welcomed Liz Young as Business Development and Member Engagement Manager and Mary Yee as Accountant. Paul Brown has served as an Interim Executive Director since March while this appointment is determined.

Description of Entity's Outcomes

✓ *CID training continues to reach more members' staff and extend its reach to broader audiences, increasing professionalism*

All full CID members are signatories to the Code of Conduct, increasing professional standards and due diligence. CID responded to priority training needs during the past year. Online workshops continued to make training more accessible to more staff compared to past years; again, and we extended training opportunities to other partners in business and government working in development.

✓ *CID brings members together to address priority issues and to improve collaboration*

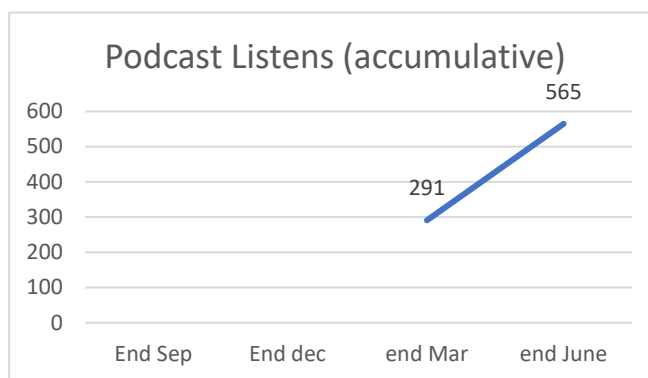
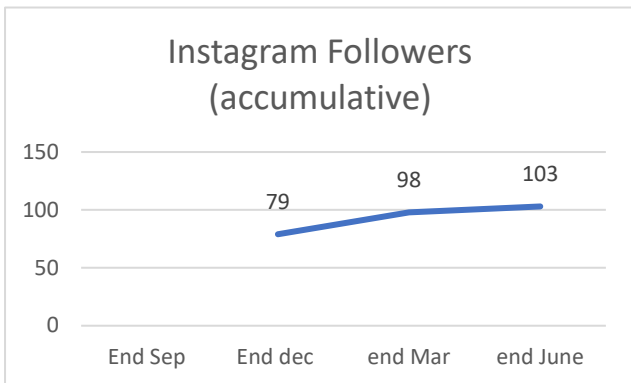
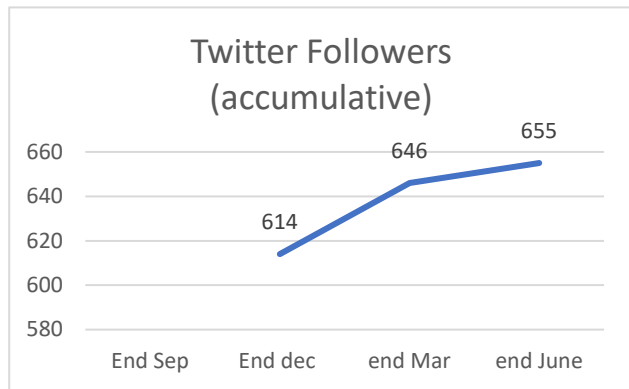
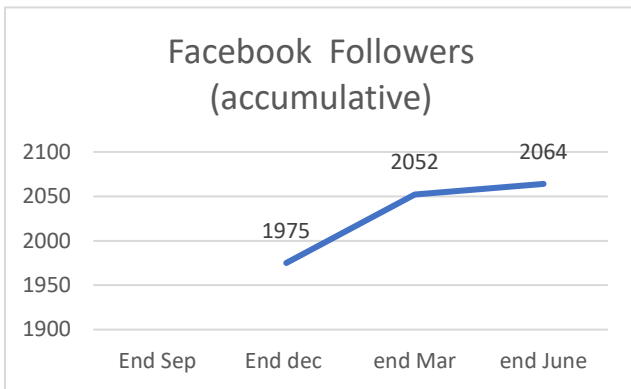
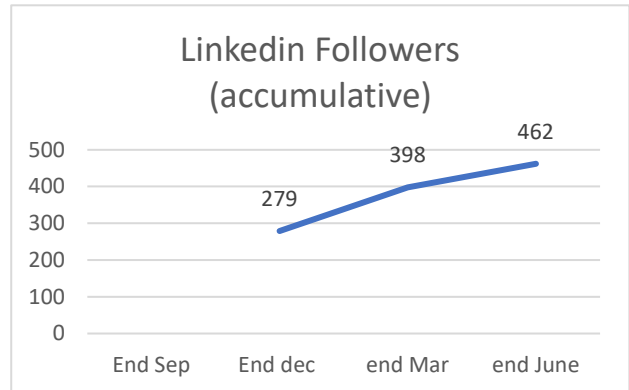
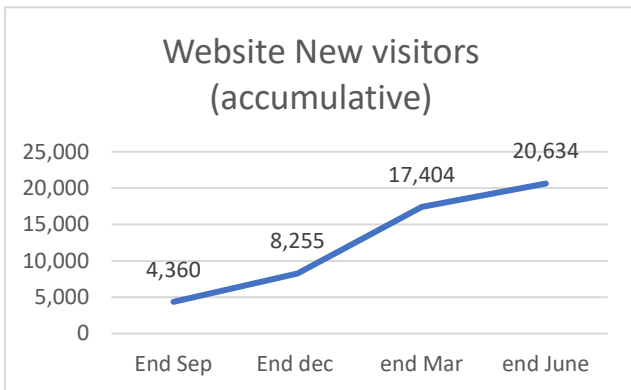
CID hosted and/or organised several regular member-wide groups, including the CID CEO Group (online and in person); Negotiated Partnerships and Manaaki forums; Advocacy Roundtable; and member sessions on key issues as needed. CID's Humanitarian Network co-ordinated and supported member's activities in response to the Tonga volcano eruption and the Ukraine-Russia conflict.

✓ *Events to promote key development issues*

An increased number of people (compared to last year) across New Zealand and the Pacific took part in CID Talks. The annual conference attracted 340 delegates to the virtual platform. In March, CID led a Hui exploring connections and shared development themes between Māori business and businesses across the Pacific.

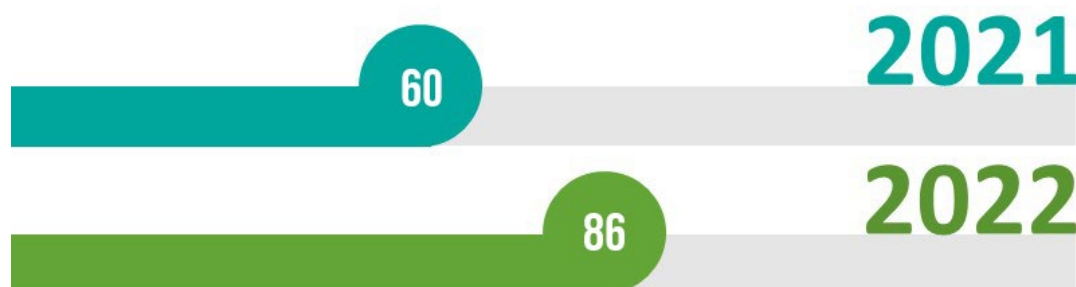
✓ **Reaching new audiences**

CID's web and social media audiences grew steadily throughout the year with a renewed focus on social engagement. CID's new podcast series attracted new audiences across the Pacific and globally.



✓ *CID's membership increased*

CID reached out to new members, and to other sectors active in development, including Crown Research Institutes and businesses to join CID as Affiliate members. This reflects an ongoing goal to improve coordination and share ideas across sectors.



Description and Quantification of the Entity's Output for the 2021/2022 year. (2020/2021 Output information is shown below)

Output	Quantity	Other information
CID training and workshops	4 sessions: 'Innovation in international development', 'Remote partnering and monitoring'; 'Alternative forms of finance'; 'Raising your organisation's profile'.	Total participation 128
CID events	<p>Conference: <i>New Ways to Work; Stronger Relationships and Resilience</i></p> <p><i>Health of the Sector panel event</i></p> <p><i>Engaging New Zealanders in Development: a best-practice workshop (with Plant and Food Research and MFAT)</i></p> <p><i>Pacific – Māori Business Development Hui</i></p> <p>10 CID Talks and 1 CIDX Talk '<i>Reimagining Pacific Tourism</i>'</p>	<p>340 participants online</p> <p>50 participants</p> <p>36 participants</p> <p>48 participants</p> <p>363 participants, and 60 participants for the CIDX Talk</p>
CID member convening	<p>17 CEO meetings</p> <p>1 All-member meeting - AGM</p> <p>2 Member meetings</p> <p>2 Manaaki meetings</p> <p>4 Negotiated Partnership meetings</p> <p>1 Toroa Reference Group meeting</p>	<p>Online & in person, ~15 participants</p> <p>44 attendees at AGM</p> <p>~17 participants</p> <p>9 participants</p> <p>10 participants</p> <p>7 participants</p>
CID newsletters	48 weekly CID Newsletters; (49 CID Humanitarian weekly updates delivered)	Direct subscribers increased from 948 to 1208 (with newsletters forwarded to more readers)

Website and social media	20,634 new visitors to website Facebook – 2,064 followers Twitter – 655 followers LinkedIn – 462 followers Instagram – 103 followers Podcast – 565 listens	
CID Humanitarian Network	2 meetings, (plus one delayed until early FY22)	
CID Code Committee	3 meetings	Code documents being reviewed
New members	5 Full Members, 13 Affiliate Members and 6 individual members	Additional member applications in progress
Minister’s meetings	1 meeting with Minister Mahuta	Director with representatives from 8 members
NZDF training	6 pre-deployment training sessions	
Thought leadership	High level Political Forum official side event on The Multidimensional Vulnerability Index and Small Island Developing States Select Committee hearing on the Incorporated Societies Bill at Parliament - oral submission with ComVoices ACFID Conference 2021 DevNet Symposium Launched new podcast series: Useful Outsiders – to convene discussions and provide thought leadership to the sector and related sectors	Director spoke on panel Business Development & Member Engagement Manager spoke Business Development & Member Engagement Manager spoke on panel 'Applying ethical principles to research and evaluation: responsibility for all?' Business Development & Member Engagement Manager facilitated session 565 Listeners

Description and Quantification of the Entity's Outputs for the 2020/2021 Year

Output	Quantity	Other information
CID training and workshops	<p>1x <i>Gender Responsive Programming in a Post-COVID world (Pacific facilitators)</i></p> <p>1x <i>Political Economy Analysis</i></p> <p>1x <i>Social Inclusion and Diversity</i></p>	<p>2x modules; Approx. 55 participants (incl from the Pacific)</p> <p>Approx 57 participants, incl. from the Pacific.</p> <p>2x modules. Approx. 45 participants</p>
CID events	<p><i>Oceania Connect Annual CID Conference (with PIANGO/ACFID)</i></p> <p><i>Election debate: Aid, Trade and NZ's Place in the World</i></p> <p><i>Health of the Sector post COVID Panel debate</i></p> <p><i>CID Annual Dinner Event hosted by Hon James Shaw</i></p> <p>6x CID talks and 3 CIDX Talks</p>	<p>630 participants from 38 countries.</p> <p>Approx. 300 participants</p> <p>Approx 40 attend public event</p>
CID member convening	<p>8x CEO meetings</p> <p>4x Member meetings</p> <p>2x Member meetings over issues</p>	<p>Online and in person</p> <p>Negotiated Partnerships; Manaaki, CID Member Program Network, Advocacy Roundtable; Fundraising Committee</p>
CID newsletters	<p>48 weekly CID Newsletters; (49 CID Humanitarian weekly updates delivered)</p>	<p>Direct subscribers increased from 602 to 948 (forwarded to more)</p>
Website and social media	<p>1500 monthly users</p> <p>Facebook and twitter</p>	<p>Increase from 1200 last year</p> <p>1735 Total Likes continued to increase (from 1609 June 2020)</p>
CID Humanitarian Network	<p>3 meetings</p> <p>1x UBD (Unsolicited Bilateral Donations) video delivered to encourage effective donations to the Pacific)</p>	<p>Training delivered on <i>Gender in Emergencies</i></p> <p>Distributed to members and via Coconut TV. Also media tool kit; 2x fact sheets in Pacific languages</p>
CID Code Committee	<p>3 meetings</p>	<p>Code Principles developed for Affiliate members to sign</p>
New members	<p>3 Full Members; 8 Affiliate Members</p>	<p>1 Full member in process. Additional member applications in progress</p>
Minister's meetings	<p>X2 meetings with Minister Mahuta</p>	<p>Feb CID Director. June with CID CEOs and partners</p>
NZDF training	<p>8 pre-deployment training sessions</p>	
Thought leadership	<p>5x Issues papers delivered</p>	<p>Localisation Baseline Report</p> <p>Health of Sector Study launched</p> <p>Briefing to Incoming Minister</p> <p>Digital Access Across Cultures: Through a Pacific Lens</p> <p>End of Cyclone Season Report</p>

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 2022

	NOTES	2022 ACTUAL	2021 ACTUAL
Revenue			
Membership Income (Fees and Donations)	1	164,663	137,604
Other Independent Income	1	73,938	58,482
MFAT Funding		96,500	300,000
MFAT Grant - Output 3 - Broker Maori and Pacific development		10,000	-
MFAT Grant - Output 1 - Training and Workshops		60,000	-
MFAT Grant - Output 2 - Localisation		10,000	-
MFAT Grant - Output 4 - Code of Conduct & Pacific Partners Due Diligence		45,000	-
Joint Appeal Scoping Project		18,000	-
MFAT Grant - Output 5 - Events and Research		43,500	-
MFAT Grant - Output 6 - Humanitarian Network coordination		55,000	-
Total Revenue		576,601	496,086
Expenses			
Volunteer , employee and contractor related costs			
Wages, salaries and volunteer costs		332,962	305,627
Contractor payments		56,907	42,743
Travel and accommodation		734	1,706
Total Volunteer , employee and contractor related costs		390,603	350,076
Research & Project Costs	2	128,078	100,138
Governance	2	1,404	1,298
Communication	2	2,194	1,515
Administration	2	17,457	14,013
Building Related Costs	2	7,719	14,872
Total Expenses		547,454	481,912
Surplus/(Deficit) before Transfers to Reserves		29,147	14,174
Transfers To Reserves			
Net Transfers to Humanitarian Fund	7	2,500	(1,300)
Total Transfers To Reserves		2,500	(1,300)
Surplus/(Deficit) after Transfers to Reserves		26,647	15,473

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 2022

	2022	2021
Equity		
Opening Balance	229,229	215,055
Surplus/(Deficit) for period	29,147	14,174
Total Equity	258,376	229,229

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 2022

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

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Bank accounts and cash	3	276,788	254,321
Debtors and prepayments		14,177	10,925
GST Refund Due		5,956	319
Other Current Assets		1,272	-
Total Current Assets		298,193	265,565
Non-Current Assets			
Furniture and Fittings		1,569	1,986
Computer Equipment		1,096	-
Total Non-Current Assets		2,665	1,986
Total Assets		300,858	267,551
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	22,926	10,216
Employee entitlements (wages, annual leave, etc)	4	19,556	28,106
Total Current Liabilities		42,482	38,322
Total Liabilities		42,482	38,322
Total Assets less Total Liabilities (Net Assets)		258,376	229,229
Accumulated Funds			
General Funds	5	47,421	20,775
Contingency Fund	6	200,000	200,000
Reserves	7	10,954	8,454
Total Accumulated Funds		258,376	229,229

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 2022

	2022	2021
Net Cash Flows from Operating Activities		
Cash Flows in from Operating Activities		
Receipts from Members - Fees and Activities	184,654	149,565
Receipts from MFAT Grant	320,000	-
Other Operating Receipts	47,492	12,536
Interest received	1,385	4,902
Total Cash Flows in from Operating Activities	553,531	167,003
Cash Flows out from Operating Activities		
Employment and Volunteer Related Payments	(397,881)	(330,560)
Payments to Suppliers	(127,379)	(121,350)
Net GST Paid	(5,805)	(41,087)
Total Cash Flows out from Operating Activities	(531,065)	(492,996)
Total Net Cash Flows to/(from) Operating Activities	22,466	(325,993)
Net Cash Flows	22,466	(325,993)
Cash Balances		
Cash and cash equivalents at beginning of period	254,321	580,315
Cash and cash equivalents at end of period	276,788	254,321
Net change in cash for period	22,466	(325,993)

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 2022

"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 6 months or less.

Non Current Assets - Plant and Equipment & Computer Equipment

Non current assets 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
Computer Equipment	2.5 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.

Operating Lease Commitments

Since September 2020 Save the Children New Zealand have provided CID with office accommodation within the Save the Children Offices under a co-location agreement.

Changes in Accounting Policies

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

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

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 2022

	2022	2021
1. Analysis of Revenue		
Membership Income (Fees & Donations)		
Membership Fees	144,028	125,076
Humanitarian Network	7,500	6,838
Affiliate Membership	12,638	5,640
Individual Membership	447	-
Membership Donation	50	50
Total Membership Income (Fees & Donations)	164,663	137,604
Other Independent Income		
Interest	2,657	3,214
Events	59,950	14,111
Sundry Income	11,331	41,157
Total Other Independent Income	73,938	58,482
	2022	2021

2. Analysis of Expenses

Research and Project Costs	128,078	100,138
Governance	1,404	1,298
Communication	2,194	1,515
Administration	17,457	14,013
Building & Assets Related	7,719	14,872

During 2021/22, CID received discounted contractor services amounting to \$740 (2020/21 \$35,138) and these have been included in Other Independent Income, Contractor Payments and Research to show the gross value. There is no impact on the overall surplus/(deficit).

Note that employee related costs of \$57,770 have been allocated to Research and Project Costs during the 2021/2022 year (2020/2021 \$43,636).

	2022	2021
3. Bank accounts and cash		
ANZ Main Account	63,458	42,421
Petty Cash Balance	-	200
ANZ Term Deposits	200,000	200,000
On Call & Savings Accounts	13,329	11,701
Total Bank accounts and cash	276,788	254,321

	2022	2021
4. Analysis of Liabilities		
Creditors & Accrued Expenses		
Creditors	6,750	4,216
Accrued Expenses	15,419	6,000
Total Creditors & Accrued Expenses	22,169	10,216
Employee Entitlements		
Employment Entitlements & Due to IRD	9,704	13,984
Accrued Holiday Pay	9,852	14,122
Total Employee Entitlements	19,556	28,106
	2022	2021

5. General Funds

General Funds		
Opening Balance	20,775	5,301
Surplus/(Deficit) after Transfers to Reserves	26,647	15,473
Total General Funds	47,421	20,775
	2022	2021

6. Contingency Fund

Contingency Fund		
Opening Balance	200,000	200,000
Total Contingency Fund	200,000	200,000
	2022	2021

7. Breakdown of Reserves

Reserves		
Humanitarian Network - Projects		
Opening Balance	8,454	9,754
Humanitarian Network - Projects Funds Received	4,500	4,163
Humanitarian Network - Funds Distributed	(2,000)	(5,462)
Total Humanitarian Network - Projects	10,954	8,454
Total Reserves	10,954	8,454

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. \$50,000 was returned to the fund as at the end of 2019/20.

The Humanitarian Network Projects Fund was created to enable the NDRF to undertake particular projects or research as opportunities arise.

8. Related Parties

Board members are 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.

Related party transactions include attendance at CID Events held during the year. The value of these transactions are not disclosed separately as they are within CID's normal day to day operations and the overall value is low. All transactions are carried out at arms length.

	2022	2021
Name - Role - Organisation - Type		
S Batty - COC (Commenced 30 June 2022) - COC Committee Deputy Chair - Rotary NZ	3,963	-
J Buckley - (Commenced 30 June 2022) - COC Committee Chair - OSACO	139	-
S Hamlin - Member (Commenced 29 October 2018) - CWS Fees	-	3,980
R Le Mesurier - Member (Ceased 26 November 2019) - Oxfam NZ - Fees	-	7,630
J Edmond - Member (Ceased 21 October 2019) - New Zealand Family Planning - Fees	-	960
Eliala Fihaki - Member (Commenced 19 October 2021), A Robinson - Deputy Chair of CID Humanitarian Network (Ceased mid April 2022) & I McInnes - Chair (Ceased 19 October 2021) - Tearfund - Fees	11,460	11,460
Eliala Fihaki - Member - Tearfund - Member contributions for Joint Appeal Mechanism	1,800	-
H Coetzee - Chair (Commenced 19 October 2021) - Provision of Office Accommodation for CID - Since September 2020 Save the Children have provided CID with office accommodation within the Save the Children Offices under a co-location agreement.	6,217	5,078
H Coetzee - Chair (Commenced 19 October 2021) - Save the Children New Zealand - Fees	9,960	7,730
H Coetzee - Chair - Save the Children - Member contributions for Joint Appeal Mechanism	1,800	-
D Grellmann - Member (Commenced 29 October 2018), A Downing Deputy Chair of CID Humanitarian Network (Commenced 20 May 2022) - ADRA - Fees	6,230	6,230
D Grellmann - Member - ADRA - Member contributions for Joint Appeal Mechanism	1,800	-
M Sheard - Member (Commenced 29 October 2018) - cbm - Fees	6,230	3,980
A Grant - Member (Commenced 21 October 2019) - World Vision - Fees	15,200	15,200
A Grant - Member - World Vision - Member contributions for Joint Appeal Mechanism	1,800	-
Q Clegg - Chair of CID Humanitarian Network (Ceased 1 March 2022) - ChildFund New Zealand Limited - Fees	11,460	7,630
Q Clegg - Chair of CID Humanitarian Network - Member contributions for Joint Appeal Mechanism	1,800	-
C Calderon - Chair of CID Humanitarian Network (Commenced 20 May 2022) - Oxfam - Fees	9,960	-
C Calderon - Chair of CID Humanitarian Network - Oxfam - Member contributions for Joint Appeal Mechanism	1,800	-
M Harris - Olson - (Commenced 19 October 2020) - Fair Trade ANZ - Fees	3,730	885
M Sharp - Member (Commenced 19 October 2021) - UNICEF - Fees	11,460	-
N Clarke - Member (Commenced 19 October 2021) - Habit for Humanity - Fees	6,230	-
Related parties - attendance at CID Events held during the 2021 year	-	3,254
Total Related Party Transaction Value	113,039	74,017

9. Events After the Balance Date

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

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future. The Council confirmed a five year funding contract with the Ministry of Foreign Affairs and Trade in June 2021. The 2021/22 grant was received in July 2021 ensuring that the 2021/22 work program could continue as planned. The funding for the 2022/23 work program was received in July 2022.

Depreciation Schedule

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 2022

ASSET TYPE	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Computer Equipment	1,315	-	-	1,315	-	219	219	1,096
Furniture & Fittings	4,129	2,147	1,982	-	-	413	2,560	1,569
Total	5,444	2,147	1,982	1,315	-	632	2,779	2,665

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE COUNCIL OF INTERNATIONAL DEVELOPMENT**

Report on the Performance Report

Opinion

We have audited the performance report of The Council for International Development (“the Society”), which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2022, the statement of financial position as at 30 June 2022, and 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 accompanying performance report presents fairly, in all material respects:
 - the entity information for the year ended 30 June 2022;
 - the service performance for the year then ended; and
 - the financial position of the Society as at 30 June 2022, and its financial performance, and cash flows for the year then endedin accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (“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 the Society in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Responsibilities of the Directors for the Performance Report

The directors are 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 on behalf of the Society 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 Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and
- c) such internal control as the directors determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the directors are responsible on behalf of the Society for assessing the Society'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 directors either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society'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 Society 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 directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state those matters which 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 Society and the Society's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED

Wellington

New Zealand

22 September 2022