



# **ChangeMakers Resettlement Forum Incorporated**

## **Annual Performance Report**

**For the year ended 30 June 2022**

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The Board are pleased to present the approved performance report for the year ended 30 June 2022



**Mardiya Abdulaziz**  
**Chair**

**Date 20 / 1 / 23**



**Megersa Rundasa**  
**Treasurer**

**20 / 1 / 23**

# ChangeMakers Resettlement Forum Incorporated

## Entity Information

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

For the 12 months ended

30 June 2022

Legal Name of Entity:

Changemakers Resettlement Forum Incorporated

Type of Entity and Legal Basis (if any):

ChangeMakers Refugee Forum (ChangeMakers) was registered as an incorporated society on 8 June 2006. As at 30 June 2008 ChangeMakers was registered as a charitable entity under the Charities Act 2005.

Registration Number:

Charities - CC28377

Incorporated Societies - 1828128

### Entity's Purpose or Mission:

#### Our Vision

ChangeMakers Refugee Forum is a rights-based, non-government organisation (NGO) representing more than 18 refugee-background communities in Wellington.

We work to achieve our vision of New Zealanders from refugee backgrounds participating fully in New Zealand life through community development, research and advocacy.

Our Board is governed by people from refugee or refugee-like backgrounds who represent the interests of refugees generally rather than their communities specifically.

#### Our Mission

- To create opportunities for new settlers from refugee backgrounds to enable them to lead independent fulfilling lives, raise happy families, and to participate, engage in, and contribute to every area of society.
- To undertake advocacy work and projects which are strength-based and action oriented. We will focus on empowering new settlers from refugee backgrounds to develop the skills and capacity to positively participate in New Zealand society.
- To forge positive relationships between New Zealanders from new settlers from refugee backgrounds and the wider community, as well as advocating for support and programmes to assist in the settlement process.
- To encourage new settlers from refugee backgrounds to maintain pride in their own identity, culture, religion, and history, while helping them to make the most of all that New Zealand has to offer.

#### Entity Structure

The Forum is governed by a Board of between seven and ten members, drawn from people from refugee or refugee-like backgrounds who represent the interests of refugees generally rather than their communities specifically.

The Board meets at least six times a year

# ChangeMakers Resettlement Forum Incorporated

As at 30 June 2022 the Board comprised

Shahd El-Matary	Chair
Farhan Ased	Treasurer
Adam Awad	Board Member
Amin Vakili	Board Member
Eyob Teshome	Board Member
Lana Dawit	Board Member
Mardiya Abdulaziz	Board Member
Mohammad AbdolKhalegh	Board Member

The operations of the Forum are carried out by an executive team of seven full time staff, six part-time staff, and are assisted by a wider group of volunteers.

## **Main Sources of Entity's Cash and Resources**

Contracts and grants

Income from services and activities

Investment income (interest on bank accounts)

## **Main Methods used by the entity to raise funds**

The entity applies for grants from government and charitable sources.

## **Entity's Reliance on Volunteers and Donated Goods or Services**

The Forum relies on Volunteer's time and expertise to fulfill its mission activities; governance (the Board), some administration (interns) and community service are all volunteer positions.

## **Contact details**

Physical Address:	Level 4 39 Webb Street Wellington 6141
Postal Address:	P O Box 9186 Marion Square Wellington 6141
Phone/Fax:	64 4 8015812
Email/Website:	<a href="http://www.crf.org.nz">www.crf.org.nz</a>
Facebook	<a href="https://www.facebook.com/changemakersrefugeeforum">https://www.facebook.com/changemakersrefugeeforum</a>



# Statement of Service Performance

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

For the 12 months ended  
30 June 2022

## Description of Entity's Outcomes

The ChangeMakers Resettlement Forum seeks to achieve it's mission by running or participating in a range of activities centred around advocacy, community development and research.

Description of Entity's Outputs	2022	2021
<b>Advocacy</b>		
<b>Public/Individual Advocacy</b>		
Letters/Submissions to Government	5	-
Advocacy to change the narrative Photo Exhibition 'Here We Are'	11	-
Media Coverage (radio and media release)	6	-
Support of individuals to agencies (INZ, GPs, Housing, Citizenship etc)	365+	-
Voice of Aroha Radio Live Stream events	-	3
WCC Consultations	-	2
<b>Education :</b>		
Meetings with/letters to school leaders	8	1
One-one Advocacy for ESOL Students with Organisation	15	3
Learner Licence classes in first language	-	1
Strengthening families - Culturally appropriate advice	-	7
Refugee background speakers at schools and universities	7	3
Awareness around voting	-	5
<b>Health:</b>		
Health support meetings (general)	10	
COVID support advocacy meetings - re connecting our communities	7	
Ministry of Health meetings (including Mental Health advocacy)	4	4
<b>Employment:</b>		
Wellington Regional Workforce Plan - meetings attended	3	-
MfEC Employment Action Plan - meetings attended	2	-
Wellington Regional Employment Sector Network - meetings attended	6	-
Employment support to individuals	9	-
<b>Others :</b>		
New Resettlement area meetings	3	-
Community Organisation Sponsorship Meetings/Support	5	8
NZ Police advice / input / collaboration	11	2
Assylum Seeker Support Hui and Individual	6	-
<b>Research</b>		
Contributed to Research Projects	7	5
Actions with Refugee Research Library - with Community Research	2	1
CRF Research - in conjunction with other work	1	1

# ChangeMakers Resettlement Forum Incorporated

<b>Community Development</b>		
Afghan Emergency Resettlement Support - persons settled	52	-
<b>Health</b>		
COVID events - per event (in collaboration)	4	-
COVID information sharing (incl. mother language videos) - messages	134	-
COVID isolation food and welfare support - per family	415	-
<b>Community Development Courses</b>		
NZQA Food safety and hygiene course - participants	15	-
Learners Licence - train the trainer participants	6	-
<b>Community Events, Forums and Workshops Hosted/Attended</b>		
ACCW Picnic attended - CRF participants	3	-
Africa Day and Womens Events attended - CRF participants	7	1
Building relationship meetings - with cmtv members	-	52
Individual Community Events Supported/Attended - by event	17	30
Immigration NewZealand - Community Engagement Hui	3	1
Meetings with government agencies	100+	-
Meetings with key settlement sector providers	100+	25
Settlement Network/Provider meetings hosted	4	-
Red Cross Orientations Attended	5	2
World Refugee Day Celebration events attended	2	3
Vic Uni refugee background events supported/attended	4	2
Education Hub Workshops hosted	5	-
Parliamentary events of relevance attended	8	-
<b>Women Meetings, Activities, Events Hosted / Attended</b>		
Meetings with/ support of womens groups (per meet/connection)	4	26
Women employed to sew masks	-	7
Mask Sewing Workshop	-	12
Women Swimming	-	6
Afghan women's Group sessions	34	20
Women's Night - planning meetings/events	2	3
Women's Porirua fitness group	-	11
Wellington Women Zumba Group participants	19	18
Online Mother Language Learner Licence class - participants	20	-
Women Crochet Group	-	12
<b>Children Activities</b>		
Family Zoo passes utilised - per family	10	-
Zealandia passes utilised - per family	1	-
Staglands trips - individuals	71	-
Circus tickets - individuals	64	-
School Holidays Events/Activities - per event	6	12
Football for all membership for children - per child	8	-
<b>Youth Initiatives Hosted/Supported</b>		
Youth group membership - ages 7 to 30	70	-
Youth Leadership Workshops/Conferences per attendee	45	3
Youth Sporting activities - per initiative	4	-
Youth Group Activities/Events - 4 initiatives - total attendees	79	-
Cricket Wellington	-	11
<b>Mens Meetings, Activities, Events Hosted / Attended</b>		
Mens volleyball - sessions	3	-

# ChangeMakers Resettlement Forum Incorporated

<b>Capability Building Individual Communities</b>		
Community Group Activity/Cultural Event support/mentoring	14	2
Financial capability (budgeting / grant support / incorporation)	9	5
Sponsorship to community groups	8	9
<b>Leaders Council Hui</b>	2	2
<b>Turning the Curve - Driving Licence Program</b>		
Full Licences Achieved	4	21
Number of Learners	62	66
Restricted Licence Achieved	8	12
<b>Open Road- Driver Training Programme</b>		
Full Licences Achieved	18	14
Number of Learners	63	42
Restricted Licences Achieved	21	22
<b>Collaboration Initiatives</b>		
New Zealand Business Association - meetings/planning re workshops	3	-
Reach Out Counselling - meetings around working together/referrals	2	-
Befriender Volunteer Initiative - planning and developing	2	-
WCC lesiure card partnership	1	1
Wellington Zoo - family passes to be rotated between families	10	-
Zealandia annual family pass	1	-
Red CrossPathways to Employment - joint workshop	1	-
Red CrossPathways to Settlement - presentation at orientation	5	-
Pheonix Football	2	-
Cricket Wellington - tickets shared	48	-
Cricket Wellington - players connected	-	1
<b>Sponsorship to community groups</b>		
African Football Cup (ETNZAF) 29 Jun 2020	-	2
Somali Independence Day	-	1
Victoria University refugee background students- Community Events	-	3
Voice of Aroha - Refugee background Radio Programme	-	1
Rangatahi Climate Hui	-	2
ARCC Summit Meeting in Auckland	-	6
NZQA Event	-	1
Ethiopian and Eritrean Soccer Event	-	1
Eritrean Christmas Celebration	-	1
Meet the talent Victoria University and Host International	-	1
<b>MOUs with Stakeholders</b>	3	-
<b>Team diversity increasing.</b>		
We have youth, young adults, and more mature people on the team from mother countries of Afghanistan, Pakistan, Iraq, Ethiopia, Botswana, Colombia, Myanmar, England, and New Zealand		
We also have increased our ratio of male to female from 14% to 31%		



ChangeMakers Resettlement Forum Incorporated

# Statement of Financial Performance

"How was it funded?" and "What did it cost?"  
For the 12 months ended  
30 June 2022

	Note	Actual This Year \$	UNAUDITED Actual Last Year \$
<b>Revenue</b>	1		
Donations, fundraising and other similar revenue		230,580	179,757
Revenue from providing goods or services		804,655	398,111
Interest, dividends and other investment revenue		2,374	1,612
<b>Total Revenue</b>		<b>1,037,609</b>	<b>579,480</b>
<b>Expenses</b>	2		
Volunteer and employee related costs		633,645	287,109
Costs related to providing goods or services		375,510	240,036
Other expenses		7,465	1,731
<b>Total Expenses</b>		<b>1,016,621</b>	<b>528,876</b>
<b>Surplus/(Deficit) for the Year</b>		<b>20,988</b>	<b>50,604</b>

To be read in conjunction with the accompanying notes



# ChangeMakers Resettlement Forum Incorporated

## Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at  
30 June 2022

	Note	Actual This Year \$	UNAUDITED Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>	3		
Bank accounts and cash		820,071	423,239
Debtors and prepayments		14,648	124,926
Other current assets		55,726	-
<b>Total Current Assets</b>		<b>890,445</b>	<b>548,165</b>
<b>Non-Current Assets</b>	4		
Plant and equipment		9,158	4,196
<b>Total Non-Current Assets</b>		<b>9,158</b>	<b>4,196</b>
<b>Total Assets</b>		<b>899,603</b>	<b>552,361</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>	3		
Creditors and accrued expenses		69,450	84,576
Employee costs payable		49,321	23,183
Unused donations and grants with conditions		604,198	288,956
<b>Total Current Liabilities</b>		<b>722,969</b>	<b>396,715</b>
<b>Total Liabilities</b>		<b>722,969</b>	<b>396,715</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>176,634</b>	<b>155,646</b>
<b>Accumulated Funds</b>	5		
Accumulated surpluses or (deficits)		176,634	155,646
<b>Total Accumulated Funds</b>		<b>176,634</b>	<b>155,646</b>

To be read in conjunction with the accompanying notes

# ChangeMakers Resettlement Forum Incorporated

## Statement of Cash Flows

"How the entity has received and used cash"

For the 12 months ended

30 June 2022

	Actual This Year	UNAUDITED Actual Last Year
	\$	\$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	345,714	160,462
Receipts from providing goods or services	1,116,376	385,157
Interest, dividends and other investment receipts	1,038	1,612
<b>Cash was applied to:</b>		
Payments to suppliers and employees	998,144	496,510
<b>Net Cash Flows from Operating Activities</b>	<b>464,984</b>	<b>50,721</b>
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	12,426	5,340
Movement in Term Deposits	55,726	
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(68,152)</b>	<b>(5,340)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>396,832</b>	<b>45,381</b>
<b>Opening Cash</b>	<b>423,239</b>	<b>377,858</b>
<b>Closing Cash</b>	<b>820,071</b>	<b>423,239</b>
<b>This is represented by:</b>		
Bank Accounts and Cash	820,071	423,239

To be read in conjunction with the accompanying notes

# Statement of Accounting Policies

**"How did we do our accounting?"**

**For the 12 months ended  
30 June 2022**

## **Basis of Preparation**

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

## **Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances.

## **Depreciation**

Depreciation is charged on straight line basis on all plant and equipment, at rates that will write off the cost of the assets to their residual value over their useful lives.

\* Computer Equipment 40%

## **Employee Entitlements**

Employee entitlements are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not taken at balance day.

## **Goods and Services Tax (GST)**

Changemakers Resettlement Forum Inc is registered for GST and all amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

## **Revenue**

Grants, sales of goods and services, donations and fundraising are recognised on invoice or receipt, whichever is the earlier. If grants have use or return conditions they are initially recognised as a liability and revenue is recognised as conditions are fulfilled.

Interest on term deposits is recognised throughout the term of the investment using the effective interest rate method.

# ChangeMakers Resettlement Forum Incorporated

## **Income Tax**

ChangeMakers Resettlement Forum Incorporated is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

## **Plant and Equipment**

Plant and equipment is shown at cost or valuation less any accumulated depreciation and impairment losses.

## **Receivables and Prepayments**

Receivables are carried at estimated realisable value after providing against debtors where collection is doubtful

Prepayments are monies received for services not yet provided and are initially recorded as an asset on receipt. The expense is recognised within the Statement of Financial Performance as the services are received.

## **Revenue from Providing Goods and Services**

Revenue from providing goods and services is recognised on an accrual basis.

Contract revenue is accounted for on the same basis as grant revenue.

## **Changes in Accounting Policies**

There have been no changes in accounting policies during the financial year (last year - nil)

## **Comparatives**

Where appropriate, the comparative figures have been restated in order to conform with this year's presentation.

The comparative figures and disclosures are unaudited.

To comply with PBE SFR-A, the term deposits have been reclassified as current assets, from cash as at 1 July 2021. There has been no effect on equity as a result of this restatement.



# Notes to the Performance Report

For the 12 months ended  
30 June 2022

## Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	UNAUDITED Last Year
		\$	\$
Donations and other similar revenue	Donations/koha from the public	32,785	13,585
	Covid-19 Wage Subsidy	3,959	18,746
	COGS	9,500	9,500
	Craigs Investment Partners	2,000	-
	DIA Charities Services	15,000	-
	Fikun Trust	750	-
	Four Winds Foundation	7,666	-
	Hutt Mana Charity Trust	2,500	-
	J R McKenzie Trust	45,162	-
	Lion Foundation	-	10,000
	Lotteries	98,000	10,000
	MoW	15,000	-
	Nikau Foundation	5,000	7,500
	Pelorus	-	3,130
	Simplicity	-	5,000
	TG Mcarthy	10,000	-
	Todd Foundation	28,000	53,000
	Tu Manawa Active Aotearoa	10,352	-
	WCC	30,000	30,000
	WCC-Betty Campbell	5,040	-
	WCT	25,000	-
	Change in unspent committed funds	(115,134)	19,296
	<b>Total</b>	<b>230,580</b>	<b>179,757</b>

## ChangeMakers Resettlement Forum Incorporated

Revenue Item		This Year	Last Year
Revenue from providing goods or services	<b>Analysis</b>	\$	\$
	DIA	-	37,767
	HMS Trust	71,510	70,310
	Lottery Grant	-	75,000
	MBIE	57,492	-
	MoE	30,000	18,000
	MoH	20,000	-
	MoJ	1,313	-
	MSD	725,508	185,457
	NZ Police	-	3,000
	Waka Kotahi	94,753	-
	WCC	-	99,350
	Driver Contribution	3,235	130
	Revenue from sales to the public	952	-
	Change in unspent committed funds	(200,107)	(90,903)
	<b>Total</b>	<b>804,655</b>	<b>398,111</b>

Revenue Item	Analysis	This Year	Last Year
Interest, dividends and other investment revenue		\$	\$
		2,374	1,612
	<b>Total</b>	<b>2,374</b>	<b>1,612</b>

### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year	Last Year
Volunteer and employee related costs		\$	\$
	Salaries and Wages	620,831	280,009
	ACC levies	1,883	514
	Professional Development	5,207	1,842
	Volunteer Costs	5,725	4,744
	<b>Total</b>	<b>633,645</b>	<b>287,109</b>

Expense Item	Analysis	This Year	Last Year
Costs related to providing goods or services		\$	\$
	Direct costs relating to service delivery	233,911	95,622
	Administration and overhead costs	141,599	144,414
	<b>Total</b>	<b>375,510</b>	<b>240,036</b>

# ChangeMakers Resettlement Forum Incorporated

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	7,465	1,731
	<b>Total</b>	<b>7,465</b>	<b>1,731</b>

## Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Kiwibank 00 - Now Account	20,883	30,312
	Kiwibank 01 - Savings	589	589
	Kiwibank 02 - Donations	309,950	211,723
	Kiwibank 03 - General	389,749	57,429
	Kiwibank 05 - Reserves	32,689	29,588
	Kiwibank 06 - Drivers Licence	58,171	38,313
	Kiwibank 10 - Term Deposit	-	55,161
	Petrol Vouchers	2,890	-
	Petty Cash	901	124
	Prezzy Card	4,249	-
	<b>Total</b>	<b>820,071</b>	<b>423,239</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	2,648	124,926
	Prepayments	12,000	-
	<b>Total</b>	<b>14,648</b>	<b>124,926</b>

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	Kiwibank 10 - Term Deposits	55,726	-
	<b>Total</b>	<b>55,726</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Trade and other payables	34,812	51,975
	GST Payable	34,638	32,602
	<b>Total</b>	<b>69,450</b>	<b>84,576</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Holiday pay accrual	49,321	23,183
	<b>Total</b>	<b>49,321</b>	<b>23,183</b>

## ChangeMakers Resettlement Forum Incorporated

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	DIA - Ethnic Communities	1,178	10,496
	DIA - SRV	3,442	-
	HMS Trust	-	14,889
	Hutt Mana	2,500	-
	J R McKenzie Trust	13,292	-
	Lion Foundation	-	5,800
	Lotteries	77,059	49,127
	MBIE - Immigration	26,595	-
	MoE	21,740	-
	MSD	403,967	154,408
	Nuku Ora	10,319	-
	NZ Police	2,380	3,000
	Simplicity	-	5,000
	T G McCarthy	1,749	-
	Tindall	5,000	2,404
	Todd - PD	1,517	-
	WCC	29,946	23,833
	WCT	3,514	20,000
	<b>Total</b>	<b>604,198</b>	<b>288,956</b>

### Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	4,196	12,424	-	7,464	9,156
Other Assets		2		-	2
<b>Total</b>	<b>4,196</b>	<b>12,426</b>	<b>-</b>	<b>7,464</b>	<b>9,158</b>

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Computer Equipment	629	5,340	-	1,773	4,196
Other Assets	-	-	-	-	-
<b>Total</b>	<b>629</b>	<b>5,340</b>	<b>-</b>	<b>1,773</b>	<b>4,196</b>



# ChangeMakers Resettlement Forum Incorporated

## Note 5: Accumulated Funds

This Year		
Description	Accumulated Surpluses or Deficits	Total
Opening Balance	155,646	155,646
Surplus/(Deficit)	20,988	20,988
Closing Balance	176,634	176,634

Last Year		
Description	Accumulated Surpluses or Deficits	Total
Opening Balance	105,042	105,042
Surplus/(Deficit)	50,604	50,604
Closing Balance	155,646	155,646

## Note 6 : Commitments and Contingencies

### Commitments

There are no commitments as at balance date (Last Year - nil )

### Contingent Liabilities and Guarantees

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

## Notes 7: Related Party Disclosures

ChangeMakers leases its office from Webb Street NGO Cluster Incorporated (the society). Two staff members of ChangeMakers are on the governance body of the society.

Total transactions with the society: \$21,000 (rent paid) [2021: \$16,800 rent paid and \$2,013 rent rebate received].

There are no amounts due from or to related parties at balance date.

## Note 8: Events After the Balance Date

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

## Note 9: Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## Note 10: Bank Credit Facility

ChangeMakers has a payroll letter of credit with Kiwibank in favour of Smartly Payroll to the value of \$10,000 to cover the payroll direct debit. The letter of credit is the subject of a guarantee by ChnagMakers however Kiwibank does not hold any security for this facility.

ChangeMakers Resettlement Forum Incorporated

# **Independent Auditor's Report**

To be added

## ChangeMakers Resettlement Forum Incorporated








# Independent auditor's report

## To the Members of ChangeMakers Resettlement Forum Incorporated

### Opinion

We have audited the accompanying performance report of ChangeMakers Resettlement Forum Incorporated, 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 notes to the performance report.

In our opinion the accompanying performance report presents fairly, in all material respects:

-  the entity information as at 30 June 2022;
-  the financial position of ChangeMakers Resettlement Forum Incorporated as at 30 June 2022, and its financial performance, and its cashflows for the year then ended; and
-  the service performance for the year ended 30 June 2022 in accordance with the entity's service performance criteria in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Members.

### Basis for Opinion

We conducted our audit of the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the entity information and service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. 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 ChangeMakers Resettlement Forum Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Members, 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 our capacity as auditor we have no relationship with, or interests in, ChangeMakers Resettlement Forum Incorporated.

### Other matter

The financial statements of ChangeMakers Resettlement Forum Incorporated for the year ended 30 June 2021, were not audited. Our opinion is not modified over this matter.

## **Responsibilities of the Members for the performance report**

The Members are responsible on behalf of the entity for:

- a) the preparation and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit) issued by the New Zealand Accounting Standards Members;
- b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-profit); and
- c) such internal control as the Members 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 Members are responsible on behalf of ChangeMakers Resettlement Forum Incorporated's for assessing ChangeMakers Resettlement Forum Incorporated'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 Members either intend to liquidate ChangeMakers Resettlement Forum Incorporated or to cease operations, or have no realistic alternative but to do so.

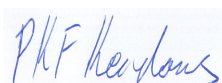
## **Auditor's responsibilities for the audit of the performance report**

Our objectives are to obtain reasonable assurance about whether the performance report as a whole 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 NZ AS 1 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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the XRB's website at

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-18/>

This report is made solely to the Members of ChangeMakers Resettlement Forum Incorporated. Our audit has been undertaken so that we might state to the Members those matters we are required to state to them in an auditors' 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 Members, for our audit work, for this report, or for the opinions we have formed.



**Kendonson Chartered Accountants Limited**

Alastair Lloyd • Director

Qualified Auditors • Lower Hutt • New Zealand

27 February 2023