



COUNCIL *for*
INTERNATIONAL
DEVELOPMENT
NEW ZEALAND

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 2019

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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 2019

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 2019.

APPROVED



Ian McInnes

Chair

12 August 2019



Josie Pagani

Director

12 August 2019

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 2019

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

CID connects the New Zealand Development 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.

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 and civil society outside of New Zealand, particularly in the Pacific and Australia through out partner organisations, PIANGO (Pacific) and ACFID (Australia).

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 37 full members and 14 associate members who contributed \$133,000 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. CID, during the last, has applied for three local grants (from Lotteries, the Ministerial Discretionary Fund, and the Pacific Development and Conservation Trust. This was a first for CID. 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. To date CID has not been successful with these Grant applications

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 2019

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

During the 2019 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 18 members and 6 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 Bangladesh, Mozambique, and Indonesia (Sulawesi)

High levels of satisfaction with CID activities and services continues, particularly for CID's training/workshop, its Code of Conduct, events to bring CID members together, and its strong relationship with MFAT and government. The highest satisfaction levels were for the CID newsletter, which is now weekly with an increase in satisfaction.

CID member's satisfaction with CID's secretariat services for the NDRF has dropped, but still remains high with 61% rating it as good or excellent. (2017/18 - 94%). Comments from members in the annual survey reveal this is primarily related to the challenges of implementing the new strategic plan which saw a re-focus of CID's limited capacity, and a priority focus on bridging the gap between Humanitarian and Development Initiatives, rather than a decline in service by CID itself.

CID created a number of regular and one-off events (CID Talks, CIDX Talks, and panel events) to bring members, MFAT and the public together around key issues in development.

Nearly 100% of CID members are now Code compliant, meaning they have the policies, processes and systems in place to show clearly where their development funds are being spent; and to keep staff, volunteers and partners as safe as possible, and to protect vulnerable communities where our members work.

We provided significant value to our members through high-level advocacy with government ministers and senior officials, including setting up a Pacific Reset Group, and semi-regular meetings with Ministers. CID continued a regular media presence with press releases, radio and TV appearances. Training and workshops were provided in the areas of 'Safeguarding, Partnerships and Localisation. CID's Director gave multiple speeches at key events with government and sector leaders. CID's Board met seven times in the year continued to implement the three year strategy, business plan and budget. More specific information regarding the achievements of CID is detailed in the following output reporting.

Description of Entity's Outcomes

CID's took its three year strategy (2017-2020), and developed a detailed Business Plan and Budget for the 2018-2019 year, capturing all activities that needed to be done in order to meet deliverables and achieve the short term and medium terms outcomes agreed in the Grant arrangement with MFAT, as well as at the AGM of members. The five strategic goals (Connect, Influence, Evidence, Promote and Sustain) continued to guide our activities and help us achieve our commitment to strengthen our 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 do this with good **Evidence** and we **Sustain** the organisation with diverse funding sources, detailed planning, and with staff with 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. In the 2018/19 Survey we asked members to rank the most useful CID activities and services. Training and workshops, Code of Conduct support, influencing government, events to bring members together, and the co-ordination of members during a humanitarian response were ranked in the top 6.

The CID newsletter is very highly valued by members and other organisations, with 97% of readers (up from 63% last year) finding the newsletter 'excellent' or 'good'. Engagement with the public is carried out through press releases, speeches, events 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 continued as a weekly output, and 47 newsletters (up from 29 times last year) were successfully delivered this financial year.

From our subscriber list we have an average 'open-rate' of 27.88% (compared to 37.7% in 2017/18), a slight drop, but still higher than the industry average for equivalent sized Non-Profit organisations, which is 21.26%, sourced from Resources /Mail Chimp Research. During the year the number of direct subscribers was 489, roughly the same as last year (504 in 2017/18) and still trending upwards from 439 the year before. The newsletter is then forwarded throughout organisations to hundreds of more recipients, reaching on average up to 1000 readers (from anecdotal feedback from direct subscribers).

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

The website redevelopment was nearly complete by the end of financial year (slightly over due). The CID brand has been updated, and the new website will allow for far more interaction between members (with online chat rooms where members can share information, documents and experiences), and will promote new material, links, tools, analysis and data on a weekly basis using the newsletter to update the website. The new website will be launched at the end of July 2019. CID's Facebook following grew up about 25% during the 2018/2019 year, (a big increase,) while CID's Twitter impressions grew about 9.2% during the year. This reveals wide coverage of the development community in New Zealand and beyond, and still 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:

- Mozambique (cyclone)
- Indonesia (Sulewesi Tsunami)
- Further funding for Rohingya in Bangladesh (funding for assistance at Cox's Bazaar to help Rohingya Muslims in camps)

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:

- x2 Safeguarding workshops led by Child Protection and Safeguarding expert, Fiona Williams from the Australian sector. Post workshop surveys showed high levels of satisfaction.
- x2 Partnership workshops led by Partnership Broker's Belinda Gorman, on how to make partnerships with other NGOs, government, or business work well. Post-workshop surveys showed high levels of satisfaction.
- x2 Localisation workshops, carried out by Pacific-based facilitators, Selina Kuruleca and CEO of PIANGO, Emele Duituturaga, on working with local partners and how to devolve implementation to local communities.
- x1 Safeguarding workshop with MFAT to capture next steps for MFAT and the sector.
- x3 Workshops at the 2018 CID Annual Conference (on Alternative Approaches to Development; Setting the framework for the CID Code Review; and an Interactive Workshop on Gender in Development.)
- 15 CID Talk events were held (up from six last year). These were live-streamed on Facebook averaging 174 views, and also linked to via the CID weekly newsletters). An audience of 15-40 on average attended each CID Talk in person.
- x2 CIDX Talks were also held. These are larger, evening events, either with an international guest or a panel discussion. Jonathan Pryke from the Lowy Institute gave a key note address on Lowy's new 'Pacific Map' tool (mapping donor activity across the Pacific). JB Were's John Mclead gave a presentation to CID members, MFAT and partners, previewing the latest data on the NZ charitable sector, due out in later 2019.
- A panel of CEOs from CID members and social enterprises discussed the connection between NGOs and social enterprises at an evening function in Auckland.

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, to influence key development actors (like NZ Defence) and to resolve issues that emerge between government and the sector.

- CID provided four pre-deployment briefings to NZDF personnel ahead of deployments to Lebanon, South Sudan, and Mali and the Middle East (roughly forty people over August, October, February and May).
- CID organise x1 meeting between CID member CEOs and ministers (in March), and x3 meetings between the new Pacific Reset Group and ministers (in August, March and May).
- CID continued to serve as a conduit for information exchange and analysis around government policy with key MFAT staff in the Pacific and Development Group.
- CID gave a number of speeches and presentations during this period, including presentations to Rotary groups, university events, and others by the CID Director and CID staff.
- The new CID Business Network met in Auckland and identified the Vanuatu Mapping Pilot as a joint activity (to map all New Zealand NGOs, businesses and government departments in one country - Vanuatu - to encourage more collaboration and alignment).
- CID worked with the High Commission of Vanuatu to scope the Vanuatu Mapping Pilot.
- CID set up a Pacific Island Reset diaspora group, to promote Pacific perspectives on the government's 'Pacific Reset' agenda.
- CID and Tonkin & Taylor modelled partnership (between NGOs and business) by working on the Vanuatu Mapping Pilot together, and a T&T staff member was seconded into CID to cover for the Humanitarian Coordinator while he was overseas for 2 months.
- CID Director was appointed to the government's Trade for All Advisory Board
- 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 2018-2019 year saw nearly 100% of CID members reach Code signatory status:

- 36 member organisations out of 37 have achieved Code signatory status, representing 97% of members, up from 47% last year (one member NZ Ethnic Womens Trust, has been granted an extension to reach Code signatory status by 2019).
- 5 meetings of the Code of Conduct Committee were held in September, December, January, March and May. This was more than usual in order to get all members across the line for the deadline to be Code signatories.

In addition:

- A review of the CID Code of Conduct was started. ToR, an online Survey, a workshop, and desk studies were completed, and further qualitative and quantitative research will be completed in 2019. The purpose is to establish where the Code needs to be developed, and how CID can make it more user-friendly while increasing its effectiveness.
- CID also complete its own Code, and is now a Code signatory.
- A Code review was started (with an online survey) and will be completed in the next financial year, to establish where the Code can be improved to further support the professional standards and safeguarding processes of CID members.

Other achievements under 'Promote' were:

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 Indonesia tsunami, the Rohingya crisis, the challenges for the sector, the CID conference, and on the Pacific Reset.

Evidence

The target of four pieces of research and/or analysis for this financial year were achieved. Six papers were released and distributed via the CID newsletter and to members, partners and supporters.

- Localisation: Implications for the international NGO Sector
- International NGOs and Social Enterprise: Coming Together for an Eco-System of Good
- Strengthening Governance: An Analysis of Governance in the INGO Sector
- Public Private Partnerships: Collaborations for Sustainable Development
- NZ Aid Ecosystem: Opportunities and Challenges
- Beyond Radicalisation: Designing the Role of Civil Society to Combat Radicalisation in New Zealand and The Pacific.

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 April/May 2019, CID (supported by JBWere) gathered data from 40 CID members as part of the annual survey. Nearly 80% of CID members responded to the survey. Results and analysis will be published July 16 2019, and released to the media at a public event (slightly behind schedule).

Sustain

CID has completed a new approach to Business planning for the 2018/19 year, involving a milestone plan and a detailed identification of activities to deliver on short and longer term outcomes, broken down to weekly deliverables to ensure we stay on target.

We continue to look for diversified funding sources, and have had some success generating additional income from business partners (for example Tonkin & Taylor).

We also successfully started to expand our membership, particularly through the Associate Membership category. 11 new Associate Members have been added to the CID list in this financial year.

CID itself became a signatory of its own CID Code, with a full suite of operational policies to sit alongside the full suite of Board policies.

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 2019

	NOTES	2019 ACTUAL	2018 ACTUAL
Revenue			
Membership Income (Fees and Donations)	1	132,941	121,347
Other Independent Income	1	54,180	32,841
MFAT Funding		320,000	277,080
Total Revenue		507,121	431,268
Expenses			
Volunteer , employee and contractor related costs			
Wages, salaries and volunteer costs		257,967	360,316
Contractor payments		78,442	27,716
Travel and accommodation		4,812	2,324
Total Volunteer , employee and contractor related costs		341,221	390,355
Research & Project Costs	2	128,052	46,579
Governance	2	5,573	7,157
Communication	2	1,775	2,911
Administration	2	12,691	12,114
Building Related Costs	2	43,447	39,201
Total Expenses		532,759	498,318
Surplus/(Deficit) for the Year		(25,638)	(67,049)

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 2019

	2019	2018
Equity		
Opening Balance	192,921	259,970
Surplus/(Deficit) for period	(25,638)	(67,049)
Total Equity	167,283	192,921

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 2019

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

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Bank accounts and cash	3	557,922	243,241
Debtors and prepayments		1,750	951
GST Refund Due		-	1,887
Total Current Assets		559,672	246,080
Non-Current Assets			
Plant and Equipment		5,817	12,608
Total Non-Current Assets		5,817	12,608
Total Assets		565,489	258,687
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	36,588	49,419
Unused donations and grants with conditions		310,000	-
GST To Pay		38,699	-
Employee entitlements (wages, annual leave, etc)	4	12,920	16,348
Total Current Liabilities		398,207	65,767
Total Liabilities		398,207	65,767
Total Assets less Total Liabilities (Net Assets)		167,283	192,921
Accumulated Funds			
General Funds	5	1,076	3,549
Contingency Fund	6	150,000	150,000
Reserves	7	16,206	39,372
Total Accumulated Funds		167,283	192,921

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 2019

	2019	2018
Net Cash Flows from Operating Activities		
Cash Flows in from Operating Activities		
Receipts from Members - Fees and Activities	158,949	140,547
Receipts from MFAT Grant	630,000	77,900
Other Operating Receipts	18,500	6,072
Interest received	8,977	9,731
Net GST Received		
GST To Pay/(Refund Due)	42,481	(25,940)
Total Net GST Received	42,481	(25,940)
Total Cash Flows in from Operating Activities	858,907	208,310
Cash Flows out from Operating Activities		
Employment and Volunteer Related Payments	(338,984)	(394,104)
Payments to Suppliers	(205,242)	(82,697)
Total Cash Flows out from Operating Activities	(544,226)	(476,801)
Total Net Cash Flows to/(from) Operating Activities	314,681	(268,490)
Cash Flows to/(from) Investing Activities		
Payment for property, plant and equipment	-	(1,247)
Total Cash Flows to/(from) Investing Activities	-	(1,247)
Net Cash Flows	314,681	(269,737)
Cash Balances		
Cash and cash equivalents at beginning of period	243,241	512,979
Cash and cash equivalents at end of period	557,922	243,241
Net change in cash for period	314,681	(269,737)

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 2019

'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.

Operating Lease Commitments

An operating lease exists for the rental of the Council's premises at 26 Brandon St, Wellington. The two year lease commenced in September 2019 with a right of renewal in 2020 and 2022 and the potential ongoing lease costs have been included below at current the lease rental.

	2018/19	2017/18
Payable not later than one year	20,000	9,134
Payable between one and 5 years	80,000	0
Payable later than 5 years	3,333	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 2019

	2019	2018
1. Analysis of Revenue		
Membership Income (Fees & Donations)		
Membership Fees	93,863	87,630
Code of Conduct Member Charge	27,380	25,571
Associate Membership	5,399	2,241
NDRF Fees	5,750	5,250
Membership Donation	550	655
Total Membership Income (Fees & Donations)	132,941	121,347
Other Independent Income		
Interest	8,977	9,731
Events	45,152	22,878
Sundry Income	50	232
Total Other Independent Income	54,180	32,841
	2019	2018
2. Analysis of Expenses		
Research and Project Costs		
Research	5,074	12,728
Events	69,847	25,407
Resource Development	50,373	-
Other	2,758	8,444
Total Research and Project Costs	128,052	46,579
Governance		
Board & Other Meetings	5,573	7,157
Total Governance	5,573	7,157
Communication		
Annual Report	759	1,517
Other Communications	1,016	1,394
Total Communication	1,775	2,911
Administration		
Audit Fee	5,355	4,500
Office	7,336	7,614
Total Administration	12,691	12,114
Building & Assets Related		
Rent	27,113	29,211
Depreciation	2,686	3,989

Other Building or Assets Related	13,648	6,001
Total Building & Assets Related	43,447	39,201

2019 2018

3. Bank accounts and cash

ANZ Main Account	354,855	41,571
Petty Cash Balance	200	200
ANZ Term Deposits	200,000	200,000
On Call & Savings Accounts	2,867	1,471
Total Bank accounts and cash	557,922	243,241

2019 2018

4. Analysis of Liabilities

Creditors & Accrued Expenses

Creditors	32,088	44,919
Accrued Expenses	4,500	4,500
Total Creditors & Accrued Expenses	36,588	49,419

Employee Entitlements

Employment Entitlements & Due to IRD	5,910	7,622
Accrued Holiday Pay	7,010	8,726
Total Employee Entitlements	12,920	16,348

2019 2018

5. General Funds

General Funds

Opening Balance	3,549	25,597
Transfers to/(from) General Funds	23,166	45,001
Net Surplus/(Deficit) for year	(25,638)	(67,049)
Total General Funds	1,076	3,549

2019 2018

6. Contingency Fund

Contingency Fund

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

2019 2018

7. Breakdown of Reserves

Reserves

NDRF - Projects

Opening Balance	10,402	8,663
NDRF - Projects Funds Received	3,450	2,850

	2019	2018
NDRF - Funds Distributed	(2,000)	(1,111)
Total NDRF - Projects	11,852	10,402
NDRF - Red R Distribution Fund		
Opening Balance	4,354	4,354
Total NDRF - Red R Distribution Fund	4,354	4,354
Fixed Asset Replacement Reserve		
Opening Balance	24,616	21,356
Transfers to/(from) Fixed Asset Replacement Reserve	(24,616)	3,260
Total Fixed Asset Replacement Reserve	-	24,616
Total Reserves	16,206	39,372

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.

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

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 was to ensure funds were available for fixed asset purchases in accordance with the Board's Fixed Asset Replacement plan, which mostly covered Office Equipment and Furniture and Fittings. An amount equal to the depreciation charge for the year was transferred into the fund each year. With the development of cloud technology along with the reduction in the need to photocopy material it was resolved to close the reserve and transfer funds back to General Funds (Which was the original source of funds)

8. 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.

	2019	2018
Name - Board Role - Organisation - Type		
I Mcinnes - Chair - Tearfund - Fees	16,198	12,336
I Mcinnes - Chair - Tearfund - Events	1,495	1,014
D Grellmann - Treasurer from 29/10/18 - ADRA - Fees	1,236	-
D Grellmann - Treasurer from 29/10/18 - ADRA - Events	740	-
J Edmond - Member - New Zealand Family Planning - Fees	1,001	951
J Edmond - Member - New Zealand Family Planning - Events	730	-
S Jennings - Member - ChildFund New Zealand Limited - Fees	12,938	12,336
S Jennings - Member - ChildFund New Zealand Limited - Events	740	859
A Johnston - Member - Save the Children New Zealand - Fees	7,038	6,719
A Johnston - Member - Save the Children New Zealand - Events	1,920	-
R Le Mesurier - Member - Oxfam New Zealand - Fees	7,038	6,719
R Le Mesurier - Member - Oxfam New Zealand - Events	1,475	895
S Hamlin - Member - CWS - Fees	4,497	-

	2019	2018
S Hamlin - Member - CWS - Events	245	-
M Sheard - Member - cbm - Fees	4,497	-
M Sheard - Member - cbm - Events	590	-
S Hunt - Treasurer to 29/10/18 - cbm - Fees	-	4,299
S Hunt - Treasurer to 29/10/18- cbm - Events	-	587
M Trogolo - Member to 29/10/18 - Amnesty International New Zealand - Fees	420	401
M Trogolo - Member to 29/10/18 - Amnesty International New Zealand - Events	95	381
Total Related Party Transaction Value	62,893	47,497

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.

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 2019

ASSET TYPE	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Furniture & Fittings	5,663	1,329	4,334	-	536	509	1,643	3,289
Office Equipment	17,476	9,206	8,270	-	3,568	2,177	3,598	2,524
Total	23,139	10,535	12,604	-	4,104	2,686	5,241	5,813

**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 2019, the statement of financial position as at 30 June 2019, 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 2019;
 - the service performance for the year then ended; and
 - the financial position of the Society as at 30 June 2019, and its financial performance, and cash flows for the year then ended

in 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
12 August 2019