



COUNCIL *for*
INTERNATIONAL
DEVELOPMENT
NEW ZEALAND

2021 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 2021

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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 2021

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 2021.

APPROVED



Ian McInnes

Chair

20 August 2021



Josie Pagani

Director

20 August 2021

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 2021

'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 our 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.

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 2021

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 38 full members and 22 associate members who contributed \$138,000 in membership fees during the financial year.

CID's 3.7 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.

Physical Address

Level 9

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

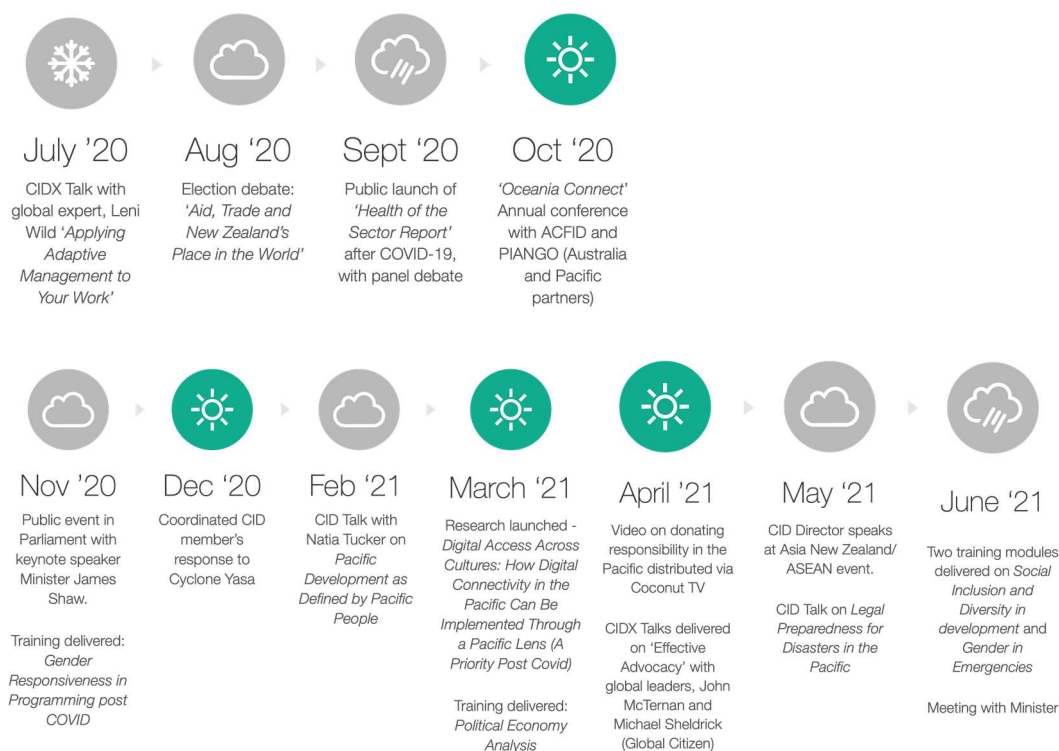
The Council for International Development Incorporated of Aotearoa/New Zealand/Te Kaunihera mo te Whakapakari Ao Whanui o Aotearoa
For the year ended 30 June 2021

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

The 2020-2021 financial year was dominated by 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 on line; co-hosting an annual conference in October with our Pacific and Australian partners (PIANGO and ACFID respectively) online; hosting keynote talks online; and coordinating our members responses to humanitarian crises around the world, particularly around COVID-19, cyclones in the Pacific, the Myanmar coup, and support for Rohingya refugees in Cox's Bazaar. Despite COVID-19, CID was able to continue with some key public events, for example the election debate *Aid, Trade and New Zealand's Place in the World* on August 6 with David Parker (Labour party), James Shaw (Green Party), David Seymour (Act party), Simon Bridges (National party), and Fletcher Tabuteau (NZ First party).

Highlights 2020-2021 FY



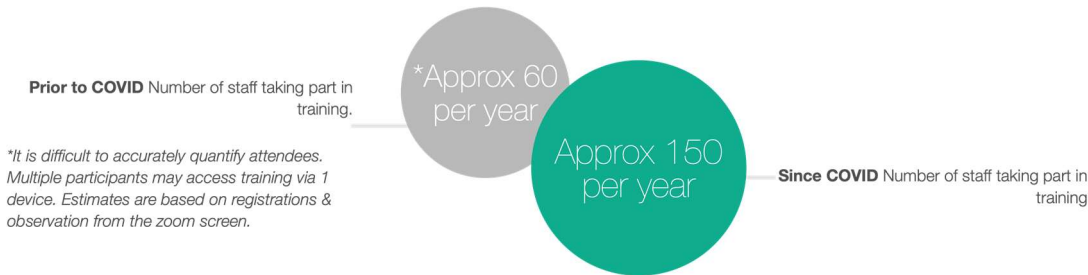
Description of Entity's Outcomes

CID training continues to reach more member staff, Pacific partners and others, 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, some Code related, during COVID-19. Online workshops continued to make training more accessible to more staff compared to past years; again, training opportunities were extended to Pacific partners and to other partners in business and government working in development.

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 2021



Key training included: ‘Gender Responsive Programming in a Post-COVID World’; ‘Political Economy Analysis’; ‘Effective Advocacy’; ‘Social Inclusion and Diversity’. CID also provides pre-deployment training to the New Zealand Defence Forces.

Bringing members together to address priority issues during COVID-19, and to improve collaboration

CID hosted or organised a number of 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 issue as needed.

Example of key issues successfully addressed at these member meetings included: COVID-19 response in the Pacific; New Zealand’s response to the Myanmar coup; support for Modern Slavery Legislation; Get One Give One campaign for vaccines to developing countries; and options for joint appeals mechanisms.

CID’s Humanitarian Network co-ordinated and supported member’s activities for the following emergency responses:



Events to promote key development issues

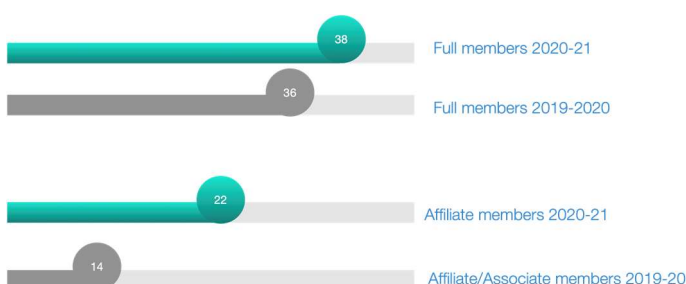
An increased number of people (compared to last year) across New Zealand and the region took part in key CID events, including CIDX Talks, CID Talks, and the following: *Oceania Connect* Conference included 630 people from 38 countries (compared with approximately 180 people in 2020-19 from New Zealand); the public election debate *Aid, Trade and New Zealand’s Place in the World* included over 300 participants.

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 2021

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. The goal was to improve coordination and share ideas across sectors.



Description and Quantification of the Entity's Outputs

	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,</p> <p>Advocacy Roundtable; Fundraising Committee</p>

Description and Quantification of the Entity's Outputs

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 2021

	Quantity	Other information
CID newsletters	48 weekly CID Newsletters; (49 CID Humanitarian weekly updates delivered)	Direct subscribers increased from 602 to 948 (forwarded to more)
Website and social media	1500 monthly users Facebook and twitter	Increase from 1200 last year 1735 Total Likes continued to increase (from 1609 June 2020)
CID Humanitarian Network	3 meetings 1x UBD (Unsolicited Bilateral Donations) video delivered to encourage effective donations to the Pacific)	Training delivered on <i>Gender in Emergencies</i> Distributed to members and via Coconut TV. Also media tool kit; 2x fact sheets in Pacific languages
CID Code Committee	3 meetings	Code Principles developed for Affiliate members to sign
New members	3 Full Members; 8 Affiliate Members	1 Full member in process. Additional member applications in progress
Minister's meetings	X2 meetings with Minister Mahuta	Feb CID Director. June with CID CEOs and partners
NZDF training	8 pre-deployment training sessions	
Thought leadership	5x Issues papers delivered	Localisation Baseline Report Health of Sector Study launched Briefing to Incoming Minister (BIM) Digital Access Across Cultures: Through a Pacific Lens (Post Covid) End of Cyclone Season Report

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 2021

	NOTES	2021 ACTUAL	2020 ACTUAL
Revenue			
Membership Income (Fees and Donations)	1	137,604	138,981
Other Independent Income	1	58,482	110,371
MFAT Funding		300,000	310,000
Events - Lotteries Funding		-	11,000
Total Revenue		496,086	570,351
Expenses			
Volunteer , employee and contractor related costs			
Wages, salaries and volunteer costs		266,284	234,663
Contractor payments		82,086	144,945
Travel and accommodation		1,706	2,614
Total Volunteer , employee and contractor related costs		350,076	382,223
Research & Project Costs	2	100,138	101,036
Governance	2	1,298	3,159
Communication	2	1,515	1,381
Administration	2	14,013	9,601
Building Related Costs	2	14,872	25,179
Total Expenses		481,912	522,579
Surplus/(Deficit) for the Year		14,174	47,773

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 2021

	2021	2020
Equity		
Opening Balance	215,055	167,283
Surplus/(Deficit) for period	14,174	47,773
Total Equity	229,229	215,055

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 2021

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

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Bank accounts and cash	3	254,321	580,315
Debtors and prepayments		10,925	6,792
GST Refund Due		319	-
Other Current Assets		-	1,688
Total Current Assets		265,565	588,794
Non-Current Assets			
Plant and Equipment		1,986	4,119
Total Non-Current Assets		1,986	4,119
Total Assets		267,551	592,913
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	10,216	28,369
Unused donations and grants with conditions		-	300,000
GST To Pay		-	39,757
Employee entitlements (wages, annual leave, etc)	4	28,106	9,733
Total Current Liabilities		38,322	377,858
Total Liabilities		38,322	377,858
Total Assets less Total Liabilities (Net Assets)		229,229	215,055
Accumulated Funds			
General Funds	5	20,775	5,301
Contingency Fund	6	200,000	200,000
Reserves	7	8,454	9,754
Total Accumulated Funds		229,229	215,055

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 2021

	2021	2020
Net Cash Flows from Operating Activities		
Cash Flows in from Operating Activities		
Receipts from Members - Fees and Activities	149,565	154,033
Receipts from MFAT Grant	-	300,000
Other Operating Receipts	12,536	40,687
Interest received	4,902	7,111
Total Cash Flows in from Operating Activities	167,003	501,831
Cash Flows out from Operating Activities		
Employment and Volunteer Related Payments	(299,612)	(264,400)
Payments to Suppliers	(152,298)	(214,222)
Net GST Paid	(41,087)	(817)
Total Cash Flows out from Operating Activities	(492,996)	(479,439)
Total Net Cash Flows to/(from) Operating Activities	(325,993)	22,392
Net Cash Flows	(325,993)	22,392
Cash Balances		
Cash and cash equivalents at beginning of period	580,315	557,922
Cash and cash equivalents at end of period	254,321	580,315
Net change in cash for period	(325,993)	22,392

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 2021

'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

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 2021

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 was in place 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. In June 2020, the Council decided not to renew the lease. The final ongoing lease costs have been included below:

	2020/21	2019/20
Payable not later than one year	0	3,334
Payable between one and 5 years	0	80,000
Payable later than 5 years	0	3,333

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 2021

	2021	2020
1. Analysis of Revenue		
Membership Income (Fees & Donations)		
Membership Fees	125,076	125,545
Humanitarian Network	6,838	7,125
Associate Membership	5,640	6,201
Membership Donation	50	110
Total Membership Income (Fees & Donations)	137,604	138,981
Other Independent Income		
Interest	3,214	8,799
Events	14,111	47,711
Sundry Income	41,157	53,861
Total Other Independent Income	58,482	110,371
	2021	2020
2. Analysis of Expenses		
Research and Project Costs		
Research	23,042	11,000
Events	53,942	72,848
Resource Development	13,709	10,180
Other	9,445	7,008
Total Research and Project Costs	100,138	101,036
Governance		
Board & Other Meetings	1,298	3,159
Total Governance	1,298	3,159
Communication		
Annual Report	870	914
Other Communications	645	466
Total Communication	1,515	1,381
Administration		
Audit Fee	6,105	5,595
Office	7,908	4,006
Total Administration	14,013	9,601
Building & Assets Related		
Rent	9,425	19,506
Depreciation	1,044	1,698
Other Building or Assets Related	4,403	3,975
Total Building & Assets Related	14,872	25,179

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 2021

During 2020/21, CID received discounted contractor services amounting to \$35,138 (2019/20 - \$53,630) 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).

	2021	2020
3. Bank accounts and cash		
ANZ Main Account	42,421	373,701
Petty Cash Balance	200	200
ANZ Term Deposits	200,000	200,000
On Call & Savings Accounts	11,701	6,413
Total Bank accounts and cash	254,321	580,315

	2021	2020
4. Analysis of Liabilities		
Creditors & Accrued Expenses		
Creditors	4,216	15,319
Accrued Expenses	6,000	13,050
Total Creditors & Accrued Expenses	10,216	28,369

Employee Entitlements		
Employment Entitlements & Due to IRD	13,984	6,760
Accrued Holiday Pay	14,122	2,973
Total Employee Entitlements	28,106	9,733

	2021	2020
5. General Funds		
General Funds		
Opening Balance	5,301	1,076
Transfers to/(from) General Funds	1,300	(43,548)
Net Surplus/(Deficit) for year	14,174	47,773
Total General Funds	20,775	5,301

	2021	2020
6. Contingency Fund		
Contingency Fund		
Opening Balance	200,000	150,000
Transfers to/(from) Contingency Fund	-	50,000
Total Contingency Fund	200,000	200,000

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 2021

7. Breakdown of Reserves

Reserves	2021	2020
Humanitarian Network - Projects		
Opening Balance	9,754	11,852
Humanitarian Network - Projects Funds Received	4,163	4,275
Humanitarian Network - Funds Distributed	(5,462)	(6,373)
Total Humanitarian Network - Projects	8,454	9,754
Total Reserves	8,454	9,754

The Council maintains several 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

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 carried out at arm's length.

	2021	2020
Name - Board Role - Organisation - Type		
I McInnes - Chair (Commenced 9 October 2012) - Tearfund - Fees	11,460	11,360
I McInnes - Chair (Commenced 9 October 2012) - Tearfund - Events	347	513
H Coetzee - Deputy Chair - (Commenced 21 October 2019) - Provision of Office Accommodation for CID - Since September 2020 Save the Children have provided CID with office accommodation within the Save the Children offices in Wellington under a co-location arrangement.	5,078	-
H Coetzee - Deputy Chair (Commenced 21 October 2019) & A Johnston - Member - (Ceased 21 October 2019) - Save the Children New Zealand - Fees	7,730	7,630
H Coetzee - Deputy Chair (Commenced 21 October 2019) & A Johnston - Member - (Ceased 21 October 2019) - Save the Children New Zealand - Events	258	722
D Grellmann - Treasurer (Commenced 29 October 2018) - ADRA - Fees	6,230	6,130
D Grellmann - Treasurer (Commenced 29 October 2018) - ADRA - Events	61	539
M Sheard - Member (Commenced 29 October 2018) - cbm - Fees	3,980	3,880
M Sheard - Member (Commenced 29 October 2018) - cbm - Events	216	91
A Grant - Member (Commenced 21 October 2019) - World Vision - Fees	15,200	15,100
A Grant - Member (Commenced 21 October 2019) - World Vision - Events	661	540
S Hamlin - Member Commenced 29 October 2018) - CWS - Fees	3,980	3,880
S Hamlin - Member Commenced 29 October 2018) - CWS - Events	25	396
S Jennings - Member (Ceased 15 April 2020) - ChildFund New Zealand Limited - Fees	7,630	7,630
S Jennings - Member (Ceased 15 April 2020) - ChildFund New Zealand Limited - Events	278	278
R Le Mesurier - Member (Ceased 26 November 2019) - Oxfam New Zealand - Fees	7,630	7,630
R Le Mesurier - Member (Ceased 26 November 2019) - Oxfam New Zealand - Events	982	982
J Edmond - Member - (Ceased 21 October 2019) - New Zealand Family Planning - Fees	960	960
J Edmond - Member - (Ceased 21 October 2019) - New Zealand Family Planning - Events	357	357
M Harris - Olson - (Commenced xx October 2020) - Fair Trade ANZ - Fees	885	-
M Harris - Olson - (Commenced xx October 2020) - Fair Trade ANZ - Events	69	-
Total Related Party Transaction Value	74,017	68,618

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 2021

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. Impact of COVID-19

During the last quarter of the 2019/20 financial year, the COVID-19 outbreak was declared a pandemic by the World Health Organisation. This has triggered significant social and economic disruption due to the global nature of the outbreak.

while over a year has now passed, continuing developments in this area mean that it is not possible to estimate the outbreak's near-term and longer effects or the Governments' varying efforts to combat the outbreak and support economic recovery. This being the case, we do not consider it practicable to provide a quantitative or qualitative estimate of the potential impact of this outbreak on the Council at this time.

The financial statements have been prepared based upon conditions existing as at 30 June 2021. The Council has chosen not to apply for of the Government wage subsidy schemes as it has not experienced a 30% decline in revenue. The Council received its' funding for the 2020/21 year (\$300,000) in late June 2020, ensuring that the 2020/21 work program could continue as planned. The Council confirmed a new 5 year contract with the Ministry of Foreign Affairs and Trade in June 2021 and the 2021/22 grant was received in July 2021 ensuring that the 2021/22 program could also continue as planned.

11. 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 2021

ASSET TYPE	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Furniture & Fittings	4,932	2,136	2,796	-	321	493	2,147	1,982
Office Equipment	6,122	4,802	1,320	-	769	550	-	-
Total	11,054	6,938	4,116	-	1,090	1,044	2,147	1,982

**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 2021, the statement of financial position as at 30 June 2021, 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 2021;
 - the service performance for the year then ended; and
 - the financial position of the Society as at 30 June 2021, 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

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Wellington

New Zealand

20 August 2021