



**COUNCIL** *for*  
**INTERNATIONAL**  
**DEVELOPMENT**  
NEW ZEALAND

# 2020 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 2020

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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 2020

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 2020.

APPROVED



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Ian McInnes

Chair

26 August 2020



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Josie Pagani

Director

26 August 2020

# 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 2020

### '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 36 full members and 14 associate members who contributed \$139,000 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 4

26 Brandon St

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](http://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 2020

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

During the 2019-20 financial year, CID continued to strengthen the professionalism of its members, by promoting collaboration and best practice, providing training, and carrying out its disaster response co-ordination responsibilities through CID's Humanitarian Network. Working alongside the Ministry of Foreign Affairs and Trade, the CID Humanitarian Network has played a key role in coordinating CID member's responses to the Samoa measles, Cyclone (TC) Harold recovery in Vanuatu and Fiji, and the COVID-19 crisis in the Pacific.

In August, the Humanitarian Network launched the national campaign #NZs watching, featuring CID members' CEOs, to prompt the Government to continue to support and protect the victims of the Syrian conflict.

The year saw CID redesign its website, which was successfully launched in August 2019.

In March 2020, due to the COVID-19 pandemic in New Zealand CID promptly, and with agility, repurposed its strategy to focus on two strategic pillars: 'Connect' (to connect members with each other, government and Pacific partners); and 'Share Information' (to share information with members that would support them to adjust through lock down). During the lockdown, CID held highly valued online webinars, workshops, and keynote talks to support members. It also facilitated weekly CEO calls, including weekly calls with MFAT, PIANGO in the Pacific, and ACFID in Australia. CID also hosted a Talanoa in May between CID, ACFID, PIANGO, DFAT in Australia and MFAT.

The goal of these activities was to encourage collaboration and share experiences and feedback. CID also set up fortnightly Member Program Managers, and Member Fundraising network calls, to support staff groups across the sector to coordinate and navigate their lockdown and COVID-19 responses.

During lockdown, CID collated and shared updates daily, or every other day, that included useful financial and legal resources for its members and additional resources designed to support the webinars and events held.

In addition, CID has supported 100% of its members to become CID Code signatories, collated online training and resources to help members strengthen their organisational knowledge, policies and practices in every area related to the CID Code of Conduct.

A major review of the Code of Conduct was implemented, seeking feedback and recommendations from a wide range of stakeholders.

CID also commenced the release of 4-monthly advocacy snapshots aimed at capturing the advocacy priorities of our members in each period.

A new CID strategy and constitutional review design is also underway, although this has been delayed due to COVID-19.

### Description of Entity's Outcomes

Leveraging CID's three year strategy (2017-2020) enabled the development of a detailed Business Plan and Budget determining all activities required to meet the short term and medium term outcomes, agreed first in the Grant Funding Arrangement with MFAT, and secondly at the AGM of members.

CID continued its new approach to business planning for the 2019/20 year, involving the development of an annual precedence network and milestone plan (indicating key annual milestones and milestone objectives). This was then translated into quarterly Work Package Activity Plans, detailing the weekly activities and deliverables required to achieve both the short-term and longer-term outcomes, enabling the team to monitor progress and stay on track.

Throughout the 2019-2020 financial year, the five strategic goals (Connect, Influence, Evidence, Promote and Sustain) continued to guide activities and help us achieve our commitment to strengthen our members and work effectively with key stakeholders. CID has leveraged its ability to bring organisations together to influence good development responses and even throughout lockdown was able to organise meetings between MFAT, ministers and CEOs, including with Pacific diaspora leadership in New Zealand; CID hosted one meeting between CID member CEOs and ministers in October 2019, and two meetings between the Pacific Reset Group and ministers in February and May 2020 (viaZoom where necessary).

As mentioned above, in March 2020 the emergence of COVID-19 meant it was critical for CID to demonstrate flexibility and agility. At the news of lockdown, the team rapidly:

- reworked the strategy, narrowing the focus to the essential, critical components, and created a two-pillar strategy
- developed a work-plan to enable CID to best support its members through the COVID-19 crisis.

The outcome has been that CID became highly focused on the two critical pillars 'Connect' and 'Share Information', and in the main was able to deliver the deliverables originally agreed to in the MFAT GFA, and more. The changes brought about an upskilling in the use of technology and CID has been able to perform more nimbly and with increased effectiveness. An additional successful COVID-19 workplan was developed and delivered, and CID provided appropriate and appreciated support to the sector, including the establishment of new networks, regular ACFID/PIANGO/CID meetings, support to CEOs collectively and individually, and on-line training, webinars and events.

COVID-19 necessitated the suspension of some activities, and the subsequent delay of some deliverables, i.e. new associate membership targets, the development of a safeguarding tool, and the 2019 annual membership survey (which was postponed to the first quarter of the 2020/2021 financial year). Instead, a 'Health of the Sector' study was implemented, designed to assess the impact of COVID-19 on the sector, provide evidence and data on the financial and organisational state of organisations, and recommend a way forward post COVID-19.

Throughout the year high levels of satisfaction with CID activities and services were achieved, particularly for CID's training/workshops, the annual conference, CIDX events (including one led by Former Prime Minister Bill English), and the strong advocacy work on behalf of the sector with MFAT and government.

100% of CID members are now Code compliant, while new members start the Code process as a requirement of membership.

We continue to look for diversified funding sources and have experienced some success generating additional income from business partners such as Asia New Zealand Foundation, Tonkin & Taylor and JBWere.

We have also continued to expand our membership, particularly through the Associate Membership category. During the financial year 2019-20, we welcomed three new Associate Members (CARE Australia, Hamlin Fistula New Zealand Trust and Department of Development Studies at Massey University), and two new Full Members are currently in the process of being accessed

## Description and Quantification of the Entity's Outputs

### Description and Quantification of the Entity's Outputs

#### WEEKLY NEWSLETTER

The CID e-newsletter continued as a weekly output, and 51 (2019: 46) newsletters were successfully delivered this financial year.

The yearly average number of direct subscribers was 602 (compared to 489 from last year, continuing a trend over the last few years and reaching currently 720), with an average 'open-rate' of 31.43% (compared to 27.88% of last year). This is significantly higher than the industry average for equivalent sized Non-Profit organisations, which is 25.17%, sourced from Resources /Mail Chimp Research.

The newsletter is then forwarded throughout organisations to hundreds more recipients, reaching on average up to 1000 readers (from anecdotal feedback from direct subscribers).

### **WEEKLY HUMANITARIAN NETWORK UPDATE**

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

### **CID WEBSITE**

The website and rebranding were completed in August 2019, with 6.7% users increase on the website, in comparison to the previous financial year.

### **MEDIA ENGAGEMENT & SUBMISSIONS**

During the 2019-20 year CID wrote five press releases and took part of multiple media interviews (radio/TV/print), including:

- o Unprecedented collaboration by 12 CEOs as humanitarian disaster in Syria worsened, to make #World Is Watching video, promoted on TVNZ and TV3 (Newshub), plus print media.
- o Samoa Measles Epidemic – Cash the best way to support
- o Supporting the Samoa measles response
- o No one safe until we are all safe: NZ aid agencies call for global action on pandemic
- o Increase in aid budget welcomed, as Pacific faces crisis
- o Much needed aid turned off during COVID

#### **And one Government submission:**

- o Inquiry into New Zealand's aid to the Pacific

### **SPEECHES, PRESENTATIONS, BOARDS**

- o CID's Director continued as a member of the Government's Trade for All Advisory Board in 2019. A final report was released in November.
- o A CID team member was invited to be a speaker on Sustainable Development Goals, on Helen Clark's panel at the NZ SDG Summit (in September 2019).

### **DISCUSSION PAPERS**

- o Localisation Workshop Report
- o End of (2018-2019) Season Report: Humanitarian Joint Appeals Funding Mechanism
- o Helping the Humanitarian and Private Sectors Understand Each Other
- o Investment Impact: an idea whose time has come

- o 'Vanuatu Mapping Pilot' (not distributed publicly – provided to the Government of Vanuatu and MFAT).

#### **FACEBOOK PAGE**

- o Total likes of CID Facebook page continued to increase (from 1,439 on 30/06/2019 to 1,609 at 24/06/2020)

#### **CID HUMANITARIAN NETWORK DISASTERS' RESPONSE COORDINATION**

During the 2019-20 year, responses were co-ordinated for the following emergencies:

- o Samoa (measles)
- o Vanuatu and Fiji (Cyclone Harold)
- o Pacific region (COVID-19)

#### **CID PRE-DEPLOYMENT TRAINING WITH NZ DEFENCE FORCE**

CID delivers pre-deployment briefings to New Zealand Defence Forces (NZDF) personnel participating in overseas peace operations.

- o CID provided four pre-deployment briefings to NZDF personnel ahead of their deployments to countries including South Sudan, Golan Heights, Lebanon and Timor-Leste (via their Mutual Assistance Programme). This constituted briefings to roughly 30+ NZDF personnel over the months of August, September, November and February.

- o CID has also met with NZDF three times during the year to investigate a broader partnership, as well as discuss our involvement in their Kiwi Command 2020 (KC20) field-exercise (now rescheduled to 2021) and the next Southern Katipo exercise (now rescheduled to 2022).

CID carries out training/workshops to improve the professionalism and good practice standards in the sector. Our training and workshops for the year were:

#### **TRAINING and WORKSHOPS**

- o 1 x CID/MFAT Workshop: What does governance have to do with good development? (8 August 2019)
- o 1 x 2-day Sphere Humanitarian Standards Handbook training (9-10 October 2019)
- o 5 x members' led workshops at the Annual Conference (21 October 2019)
- o 2 x MERL workshops. Post workshop surveys showed medium levels of satisfaction. (11-12 December 2019)
- o 2 x online Effective Communication workshops. Post-workshop surveys showed high levels of satisfaction (5-6 May 2020)
- o 1 x online Good Governance in Action workshops. Post-workshop surveys showed high levels of satisfaction (26 May 2020)
- o 2 x online Adaptive Management workshops. Post-workshop survey still in the field (25-26 June 2020)

#### **CID EVENTS**

During the financial year, CID organised the Annual Conference and AGM, eight CID Talks, one CIDX Talk with Former Prime Minister Bill English, one CIDX Talk with Leni Wild on Adaptive Management (organised within the financial year and delivered July 2020), one public event with Paul Ronalds, titled, 'Is this the end of the golden weather for NGOs', and three webinars (two attended by over 70 people), including a talk by the Pacific Medical Association.

### **INTERNSHIPS**

CID hosted five internships between July and December 2019, providing support to Development Studies and International Relations students undertaking practicum papers.

### **SURVEYS**

CID implemented four surveys: Code Review Survey; Localisation Baseline Survey; COVID-19 Snapshot Capacity Assessment; and Health of the Sector Survey.

# 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 2020

	NOTES	2020 ACTUAL	2019 ACTUAL
<b>Revenue</b>			
Membership Income (Fees and Donations)	1	138,981	132,941
Other Independent Income	1	110,371	54,180
MFAT Funding		310,000	320,000
Events - Lotteries Funding		11,000	-
<b>Total Revenue</b>		<b>570,351</b>	<b>507,121</b>
<b>Expenses</b>			
<b>Volunteer , employee and contractor related costs</b>			
Wages, salaries and volunteer costs	2	234,663	257,967
Contractor payments	2	144,945	78,442
Travel and accommodation		2,614	4,812
<b>Total Volunteer , employee and contractor related costs</b>		<b>382,223</b>	<b>341,221</b>
Research & Project Costs	2	101,036	128,052
Governance	2	3,159	5,573
Communication	2	1,381	1,775
Administration	2	9,601	12,691
Building Related Costs	2	25,179	43,447
<b>Total Expenses</b>		<b>522,579</b>	<b>532,759</b>
<b>Surplus/(Deficit) for the Year</b>		<b>47,773</b>	<b>(25,638)</b>

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 2020

	2020	2019
<b>Equity</b>		
Opening Balance	167,283	192,921
Surplus/(Deficit) for period	47,773	(25,638)
<b>Total Equity</b>	<b>215,055</b>	<b>167,283</b>

# 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 2020

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

	NOTES	30 JUN 2020	30 JUN 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	580,315	557,922
Debtors and prepayments		6,792	1,750
Other Current Assets		1,688	-
<b>Total Current Assets</b>		<b>588,794</b>	<b>559,672</b>
<b>Non-Current Assets</b>			
Plant and Equipment		4,119	5,817
<b>Total Non-Current Assets</b>		<b>4,119</b>	<b>5,817</b>
<b>Total Assets</b>		<b>592,913</b>	<b>565,489</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	28,369	36,588
Unused donations and grants with conditions		300,000	310,000
GST To Pay		39,757	38,699
Employee entitlements (wages, annual leave, etc)	4	9,733	12,920
<b>Total Current Liabilities</b>		<b>377,858</b>	<b>398,207</b>
<b>Total Liabilities</b>		<b>377,858</b>	<b>398,207</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>215,055</b>	<b>167,283</b>
<b>Accumulated Funds</b>			
General Funds	5	5,301	1,076
Contingency Fund	6	200,000	150,000
Reserves	7	9,754	16,206
<b>Total Accumulated Funds</b>		<b>215,055</b>	<b>167,283</b>

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 2020

	2020	2019
<b>Net Cash Flows from Operating Activities</b>		
<b>Cash Flows in from Operating Activities</b>		
Receipts from Members - Fees and Activities	154,033	158,949
Receipts from MFAT Grant	300,000	630,000
Other Operating Receipts	40,687	18,500
Interest received	7,111	8,977
<b>Net GST Received</b>		
GST To Pay/(Refund Due)	(817)	42,481
<b>Total Net GST Received</b>	<b>(817)</b>	<b>42,481</b>
<b>Total Cash Flows in from Operating Activities</b>	<b>501,014</b>	<b>858,907</b>
<b>Cash Flows out from Operating Activities</b>		
Employment and Volunteer Related Payments	(264,400)	(338,984)
Payments to Suppliers	(214,222)	(205,242)
<b>Total Cash Flows out from Operating Activities</b>	<b>(478,622)</b>	<b>(544,226)</b>
<b>Total Net Cash Flows to/(from) Operating Activities</b>	<b>22,392</b>	<b>314,681</b>
<b>Net Cash Flows</b>	<b>22,392</b>	<b>314,681</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	557,922	243,241
Cash and cash equivalents at end of period	580,315	557,922
Net change in cash for period	22,392	314,681

# 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 2020

'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

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

	2019/20	2018/19
Payable not later than one year	3,334	20,000
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.

# 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 2020

	2020	2019
<b>1. Analysis of Revenue</b>		
<b>Membership Income (Fees &amp; Donations)</b>		
Membership Fees	125,545	121,243
Humanitarian Network	7,125	5,750
Associate Membership	6,201	5,399
Membership Donation	110	550
<b>Total Membership Income (Fees &amp; Donations)</b>	<b>138,981</b>	<b>132,941</b>
<b>Other Independent Income</b>		
Interest	8,799	8,977
Events	47,711	45,152
Sundry Income	53,861	50
<b>Total Other Independent Income</b>	<b>110,371</b>	<b>54,180</b>
	2020	2019
<b>2. Analysis of Expenses</b>		
<b>Research and Project Costs</b>		
Research	11,000	5,074
Events	72,848	69,847
Resource Development	10,180	50,373
Other	7,008	2,758
<b>Total Research and Project Costs</b>	<b>101,036</b>	<b>128,052</b>
<b>Governance</b>		
Board & Other Meetings	3,159	5,573
<b>Total Governance</b>	<b>3,159</b>	<b>5,573</b>
<b>Communication</b>		
Annual Report	914	759
Other Communications	466	1,016
<b>Total Communication</b>	<b>1,381</b>	<b>1,775</b>
<b>Administration</b>		
Audit Fee	5,595	5,355
Office	4,006	7,336
<b>Total Administration</b>	<b>9,601</b>	<b>12,691</b>

	2020	2019
<b>Building &amp; Assets Related</b>		
Rent	19,506	27,113
Depreciation	1,698	2,686
Other Building or Assets Related	3,975	13,648
<b>Total Building &amp; Assets Related</b>	<b>25,179</b>	<b>43,447</b>

During 2019/20, CID received discounted contractor services amounting to \$53,630 and these have been included in Other Independent Income and Contractor Payments to show the gross value. There is no impact on the overall surplus/(deficit). This is the first time discounted services have been included in the Statement of Financial Performance. The comparable value in 2018/19 was \$47,120 and if included in the 2018/19 Statement of Financial Performance, the comparison would become: Other Independent Income 2019/20 - \$110,371 (2018/19 \$101,300) and Contractor payments 2019/20 - \$144,945 (2018/19 - \$125,562), with no change in the 2018/19 Surplus/(Deficit).

	2020	2019
<b>3. Bank accounts and cash</b>		
ANZ Main Account	373,701	354,855
Petty Cash Balance	200	200
ANZ Term Deposits	200,000	200,000
On Call & Savings Accounts	6,413	2,867
<b>Total Bank accounts and cash</b>	<b>580,315</b>	<b>557,922</b>

	2020	2019
<b>4. Analysis of Liabilities</b>		
<b>Creditors &amp; Accrued Expenses</b>		
Creditors	15,319	32,088
Accrued Expenses	13,050	4,500
<b>Total Creditors &amp; Accrued Expenses</b>	<b>28,369</b>	<b>36,588</b>
<b>Employee Entitlements</b>		
Employment Entitlements & Due to IRD	6,760	5,910
Accrued Holiday Pay	2,973	7,010
<b>Total Employee Entitlements</b>	<b>9,733</b>	<b>12,920</b>

	2020	2019
<b>5. General Funds</b>		
<b>General Funds</b>		
Opening Balance	1,076	3,549
Transfers to/(from) General Funds	(43,548)	23,166
Net Surplus/(Deficit) for year	47,773	(25,638)
<b>Total General Funds</b>	<b>5,301</b>	<b>1,076</b>

	2020	2019
<b>6. Contingency Fund</b>		
<b>Contingency Fund</b>		
Opening Balance	150,000	150,000

Transfers to/(from) Contingency Fund	50,000	-
<b>Total Contingency Fund</b>	<b>200,000</b>	<b>150,000</b>

2020                      2019

## 7. Breakdown of Reserves

### Reserves

#### Humanitarian Network - Projects

Opening Balance	11,852	10,402
Humanitarian Network - Projects Funds Received	4,275	3,450
Humanitarian Network - Funds Distributed	(6,373)	(2,000)
<b>Total Humanitarian Network - Projects</b>	<b>9,754</b>	<b>11,852</b>

#### Humanitarian Network - Red R Distribution Fund

Opening Balance	4,354	4,354
Transfers to/(from) Red R Distribution Fund	(4,354)	-
<b>Total Humanitarian Network - Red R Distribution Fund</b>	<b>-</b>	<b>4,354</b>

#### Fixed Asset Replacement Reserve

Opening Balance	-	24,616
Transfers to/(from) Fixed Asset Replacement Reserve	-	(24,616)
<b>Total Fixed Asset Replacement Reserve</b>	<b>-</b>	<b>-</b>

<b>Total Reserves</b>	<b>9,754</b>	<b>16,206</b>
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The Council maintains a number of specific reserves to enhance its financial management and oversight.

**A Contingency fund** was created in 2015 to ensure sufficient funds were available as a buffer against unforeseen expenditure or a drop in revenues. Initially set at \$300,000, \$50,000 was transferred to General Funds at the end of the 2015/16 financial year to cover the deficit incurred during 2015/16 and \$50,000 was transferred at the end of the 2016/17 for the same reason. A further \$50,000 was transferred at the end of 2017/18 to cover the net deficit. \$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. .

**The Humanitarian Network - 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 as at 30 June 2019 (\$4,354) were used to assist in the funding of the Sphere training event held during the year and the fund is now closed.

## 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.

	2020	2019
<b>Name - Board Role - Organisation - Type</b>		
I McInnes - Chair (Commenced 9 October 2012) - Tearfund - Fees	11,360	16,198
I McInnes - Chair (Commenced 9 October 2012) - Tearfund - Events	513	1,495
H Coetzee - Deputy Chair -(Commenced 21 October 2019) & A Johnston - Member - (Ceased 21 October 2019) - Save the Children New Zealand - Fees	7,630	7,038
H Coetzee - Deputy Chair -(Commenced 21 October 2019) & A Johnston - Member - (Ceased 21 October 2019) - Save the Children New Zealand - Events	722	1,920
D Grellmann - Treasurer (Commenced 29 October 2018) - ADRA - Fees	6,130	740

	2020	2019
D Grellmann - Treasurer (Commenced 29 October 2018) - ADRA - Events	539	1,236
M Sheard - Member (Commenced 29 October 2018) & S Hunt - Treasurer (Ceased 29 October 2018) - cbm - Fees	3,880	4,497
M Sheard - Member (Commenced 29 October 2018) & S Hunt - Treasurer (Ceased 29 October 2018) - cbm - Events	91	590
A Grant - Member (Commenced 21 October 2019) - World Vision - Fees	15,100	-
A Grant - Member (Commenced 21 October 2019) - World Vision - Events	540	-
S Hamlin - Member Commenced 29 October 2018) - CWS - Fees	3,880	4,497
S Hamlin - Member Commenced 29 October 2018) - CWS - Events	396	245
S Jennings - Member (Ceased 15 April 2020) - ChildFund New Zealand Limited - Fees	7,630	12,938
S Jennings - Member (Ceased 15 April 2020) - ChildFund New Zealand Limited - Events	278	740
R Le Mesurier - Member (Ceased 26 November 2019) - Oxfam New Zealand - Fees	7,630	7,038
R Le Mesurier - Member (Ceased 26 November 2019) - Oxfam New Zealand - Events	982	1,475
J Edmond - Member - (Ceased 21 October 2019) - New Zealand Family Planning - Fees	960	1,001
J Edmond - Member - (Ceased 21 October 2019) - New Zealand Family Planning - Events	357	730
M Trogolo - Member (Ceased 29 October 2018) - Amnesty International New Zealand - Fees	-	420
M Trogolo - Member (Ceased 29 October 2018) - Amnesty International New Zealand - Events	-	95
<b>Total Related Party Transaction Value</b>	<b>68,618</b>	<b>62,893</b>

## 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 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.

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 2020. The Council chose not to apply for the Government wage subsidy as it did not experience a 30% decline in revenue, due to the fact that most income is received in the first half of the financial year. The Council received its' funding for the 2020/21 year (\$300,000) in late June 2020, thereby ensuring that the 2020/21 work program can 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 2020

ASSET TYPE	COST	OPENING ACCUM DEP	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Furniture & Fittings	4,932	1,643	3,289	-	-	493	2,136	2,796
Office Equipment	6,122	3,598	2,524	-	-	1,204	4,802	1,320
<b>Total</b>	<b>11,054</b>	<b>5,241</b>	<b>5,813</b>	<b>-</b>	<b>-</b>	<b>1,698</b>	<b>6,938</b>	<b>4,116</b>

**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 2020, the statement of financial position as at 30 June 2020, 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 2020;
  - the service performance for the year then ended; and
  - the financial position of the Society as at 30 June 2020, and its financial performance, and cash flows for the year then endedin accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

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

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

**Responsibilities of the Directors for the Performance Report**

The directors are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the Society which comprises:
  - the entity information;

- the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and
- c) such internal control as the directors determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the directors are responsible on behalf of the Society for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Performance Report**

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

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Who we Report to**

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's members, as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Wellington Audit Limited*

**BDO WELLINGTON AUDIT LIMITED**

Wellington

New Zealand

26 August 2020