



Performance Report

**Coeliac New Zealand Incorporated
For the year ended 31 March 2022**

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Entity Information

Legal name of entity	Coeliac New Zealand Incorporated
Entity type and legal basis	Incorporated charitable society
Registration number	CC27810
Registration date	30-Jun-08
Physical address	C/- Kiwi Self Storage 40 Cowley Street Ellerslie 1051 * NB: All staff work remotely from their home addresses
Postal address	PO Box 9734 Newmarket Auckland 1149
Website, Facebook, Twitter etc	http://www.coeliac.org.nz https://www.facebook.com/coeliac.NewZealand

Entity structure

Coeliac New Zealand Incorporated (CNZ) is an incorporated society in New Zealand under the Incorporated Societies Act 1908 and registered under the Charities Act 2005. COELIAC SOCIETY OF NZ INCORPORATED was incorporated under the Incorporated Societies Act 1908 on the 6th day of July 1976 and changed its name to COELIAC SOCIETY OF NEW ZEALAND INCORPORATED on the 24th day of August 1999 and changed its name to COELIAC NEW ZEALAND INCORPORATED on the 9th day of July 2009

The governance of the society is carried out by the CNZ Board which is elected members. The Board is led by the Chair who is elected by the Board. The Chair is supported by a Deputy Chair and Treasurer. The Board meets 6-8 times annually and holds an AGM. The CNZ Board delegates the day to day running of CNZ to the General Manager and their team.

Board Members

Brett Thorburn (Chair appointed 1 Feb 2014)
Corinne Cameron (Treasurer appointed 26 September 2018)
Dawn Folkard (resigned December 2021)
Kirsty Vercoe (vice chair appointed 6 Mar 2019)
Rosie Jerram (appointed 6 Mar 2019)
Maximus Smithham (appointed 30 July 2020)
Jenny Kuffel (appointed June 2021)
Benjamin Grant (appointed February 2022)
Graeme Peakham (appointed March 2022)

Staff Members

Dana Alexander (appointed March 2017)
Fred Tan (appointed Sept 2019)
Wendy Bremner (appointed Sept 2019)
Lisa Jury (appointed Jan 2021)

Board members and Staff members as of 31 March 2022 are shown in bold above.

CNZ has a strong skilled engaged Board to oversee the governance of its operations.

We have 30 volunteers who are our volunteer regional or district coordinators around the country as well as number of ambassadors, student interns, and general helpers. There is a full list on the CNZ website

Medical Advisory Panel

Professor Andrew Day, paediatric gastroenterologist
Dr Kamran Rostami consultant physician and gastroenterologist
Sylvia North, NZ registered dietitian and integrative nutritionist
Anna Richards, NZ registered dietitian
Margaret Thomsen, NZ registered dietitian
Professor Clare Wall, PhD, NZ registered dietitian
Dr Kristin Kenrick, Senior Lecturer in Dept of GP and Rural Health
Dr Richard Steele, Immunologist
Dr Jonathon (Jon) Bishop, paediatric gastroenterologist

Patrons

Dr Robert (Bob) Anderson, MBChB, BMedSc, PhD FRACP (Patron)
Dr Simon Chin, paediatric gastroenterologist (Honorary Patron)

The members of our medical advisory panel and patrons provide expertise, support and advice to the organisation.

Entity's purpose

Our Vision: People with coeliac disease live healthy lives every day.

Our Mission: Coeliac New Zealand Inc is a relevant, accessible organisation that raises awareness, provides support, information, and resources to people with coeliac disease, their whanau and the wider community. It supports research, education and initiatives for those working in the health sector and is an agent for change.

Strategic Plan 2020-2023: has the following 5 goals:

- 1 Advocacy and Awareness
- 2 Effective Service Delivery
- 3 Education
- 4 Research and Initiatives
- 5 Sustainability

Main sources of CNZ's cash and resources

The main source of CNZ's income is through members fees, license fees (Crossed Grain Logo royalties), advertising and grants. In addition, income is earned from the dining out program, fundraising, events, donations and selling products online.

Entity's reliance on volunteers and donated goods and services from Industry supporters

A number of businesses (mainly gluten free food manufactures) provide financial support and donate goods for fundraising events and our Annual Awareness Week including: Countdown, Bluebird Foods, Healtheries and Lee Kum Kee; as well as product gift packs from Bennetto Natural Foods Co, Bakels, Yoodles, Howler Hotdogs, GR Trees, Rebel Bakehouse, Molly Woppy, FogFood and Hell Pizza; and in-kind contributions from Food Ambassadors including Brent Martin, Alana Scott, Jan Bilton, Sally Holland, Morgan McKenzie-Moore and Vanessa Baxter. Our conference Platinium supporters were: Countdown, The Damn Good Food Company, Health 2000 and Lavender Cottage and our bronze supporters: Food Nation, Mossell and Windcave.

CNZ has a relationship with a legal firm (Chapman Tripp) who provides pro-bono services and this arrangement has been extended to November 2022.

Board members, Medical Advisory Panel and patrons, and volunteers' contribution of time and skill.

Additional information

Trademark

The board agreed to amend the regulations around the use of the CGL trademarks to only allow the CGL on products which meet the FSANZ requirements. Current licences were notified of this intent, and the Marks were approved prior to Christmas 2021.

AGM

We hosted a zoom webinar again for our AGM in June 2021 due to the COVID restrictions and this was well received by our members. Our guest speaker Chef Brent Martin from Park Hyatt and members of the Medical Advisory Panel.

Patron and MAP

Our medical advisory panel meet at least once every two months to discuss any relevant matters for the organisation and also provide responses to queries from the organisation or members. They were key contributors to our 2021 conference and delivered presentations to health professionals as well as the general audience.

Conference

In November 2021 CNZ delivered a virtual conference managed by Brightstar on a virtual event platform that allowed us to have multiple streams, breakout spaces, support information and leaderboard competition. The theme was Living Coeliac Safe Gluten Free for Life. 189 people attended including 67 for the medical seminar and 59 for the youth session. The agenda was designed to be a mix of medical and personal with the concurrent youth session. We also ran a volunteer workshop at the same time as the Medical Seminar Masterclass. Dual programmes and topics tailored separately for both adults and youth. Including the latest research and updates in post-diagnostic dietetic care from our Medical Advisory Panel, as well as tips and tricks to enjoy a gluten-free lifestyle. All presentations were available on demand for attendees for 30 days and we were able to download to use on our website and social media channels. See Appendix One for detailed agenda. The evaluation survey showed over 80% of the attendees found the conference to be good value for money.

Health Promotion

The underlying premise of the five-year Health Promotion Plan and its implementation plan is to prompt diagnosis as early as possible and to improve the life experiences and quality of life for people with Coeliac Disease. The Health Promotion Plan includes actions to support and guide people with Coeliac Disease and their family / whanau through the stress and vulnerability felt from living with a long-term condition during the threat of infection from the pandemic COVID-19 virus.

Approval of Financial Report

The CNZ Board are pleased to present the approved performance report, including the historical financial statements of Coeliac New Zealand Incorporated, for the year ended 31 March 2022.

Approved on behalf of the Coeliac New Zealand Board


Name: Brett Thorburn
Position: Chairperson
Date: 06/05/22


Name: Corinne Cameron
Position: Treasurer
Date: 6/5/2022



Statement of Service Performance For the year ended 31 March 2022

Description of Entities Outcomes

Membership Revenue

- * Membership has a natural attrition as the highest need for information and services is within the first 5 years of diagnosis
- * Each month new members replace those who choose to discontinue their subscriptions.
- * Contract extension with the Auckland District Health Board (1st July - 30th September 2022) continues to provide funding for annual CNZ memberships of \$300 per month for children diagnosed with coeliac disease at Starship hospital.

Licensing Revenue

- * Overall, the licensing income from Crossed Grain Logo partners remained similar to previous years
- * The Coeliac NZ Dining Out Programme relaunch was stalled due to COVID and also a planned change in the platform by Coeliac UK. We also lost Hell's Pizza as a DOP partner which significantly reduced the number of DOP locations available. It is our intent to continue to offer gluten free training to caterers and the DOP accreditation to venues going forward.

Grant and Trust Revenue

- * Revenue from Grants and other Funders increased slightly to cover organisational overheads.

Sponsorship and Advertising

The support from our manufacturing stakeholders was critical in allowing us to deliver our virtual conference and our magazines produced twice a year.

Increase Awareness of coeliac disease and Coeliac NZ in the wider community

CAW 2021 was very successfully executed despite the pandemic. COVID-19 did however dominate the media landscape and news cycle with its focus on virus-related stories. Restrictions around gatherings also prohibited a number of in-person events from being delivered, we did get good engagement from social influencers and our Food Ambassadors to assist raising the profile during this awareness raising period.

Connecting with Community

* Our AGM was again via zoom and we had MAP representatives to answer questions from members and also a presentation from chef Brent Martin. 186 people attended the virtual event conference in November and we received excellent feedback about the presenters and dual programs offered for youth and adults. The medical seminar for health professionals in the morning was also well received.

- * Over 11k followers on Facebook and 88k visits to our website and 3k to our YouTube channel
- * Our self assessment tool has been accessed by 4k people over the last 2 years
- * monthly newsletters go out to members with relevant information

Coeliac New Zealand Incorporated
Performance Report for the year ended 31 March 2022

Description and Quantification of CNZ's outputs

	2022	2021
Number of volunteer coordinators	30	32
Number of ambassadors	11	12
Number of CNZ members	2,361	2,286
Number of Auckland District Health Board funded child memberships	77	70
Number Dining Out Programme partners	6	13
Number of Dining Out Programme locations	6	80
Number of Crossed Grain Logo licenses	54	45
Number of Facebook followers	11,129	10,017
Event numbers (32 events)	697	868
Conference attendees	186	0
Website users	88,262	75,857
Number using self assessment tool (cumulative totals not individual year total)	4,006	2,628
YouTube subscribers	149	81
YouTube video content views	3,149	3,778
Magazines distributed - readership	10,000	10,000

**Statement of Financial Performance
for the year ended 31 March 2022**

	Notes	2022 \$	2021 \$
Revenue			
Donations, fundraising and other similar revenue	1	130,555	97,515
Fees, subscriptions and other revenue from members	1	111,403	102,757
Revenue from providing goods or services	1	163,747	154,653
Interest, dividends and other investment revenue	1	2,197	2,468
other revenue	1	14,000	38,849
		421,902	396,242
Expenses			
Expenses related to public fundraising	2	16,835	13,348
Volunteer and employee related costs	2	267,798	211,441
Costs related to providing goods or services	2	50,137	41,843
General admin and other expenses	2	77,074	67,505
Total Expenses		411,844	334,137
Net surplus for the year		10,058	62,105

These statements are to be read in conjunction with the notes to the Performance report.

**Statement of Financial Position
as at 31 March 2022**

	Notes	2022 \$	2021 \$
Assets			
Current Assets			
Bank and cash accounts	3	85,527	124,419
Debtors and prepayments	3	55,915	41,870
Investments	3	202,719	161,835
Total Current Assets		<u>344,162</u>	<u>328,124</u>
Non Current Assets			
Property, plant and equipment	7	4,419	15,688
Intangible assets	8	1,501	639
Total Non- Current Assets		<u>5,920</u>	<u>16,327</u>
Total Assets		<u>350,083</u>	<u>344,451</u>
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	26,552	28,275
Employee costs payable	5	28,281	26,444
Income in Advance	6	130,626	135,168
Total Current Liabilities		<u>185,459</u>	<u>189,887</u>
Net assets		<u>164,626</u>	<u>154,564</u>
Accumulated Funds			
Accumulated surpluses	9	164,622	154,564
Total Accumulated Funds		<u>164,622</u>	<u>154,564</u>

These statements are to be read in conjunction with the notes to the Performance report.

**Statement of Cash Flows
for the year ended 31 March 2022**

	2022	2021
	\$	\$
Cash Flows from Operating Activities		
Donations, fundraising and other similar revenue	115,430	142,791
Fees, subscriptions and other receipts from members	110,745	104,436
Receipts from providing goods or services	164,993	151,708
COVID 19 revenue	14,000	19,515
Interest, dividends and other investment receipts	1,664	2,722
Payments to suppliers and employees	(400,548)	(308,242)
Total Cash Flows from Operating Activities	<u>6,284</u>	<u>112,930</u>
Cash Flows from Investing and Financing Activities		
Proceeds from investments	79,116	
Payments to increase investments or acquiring investments	(120,000)	(61,633)
Payments to acquire / develop fixed assets	(4,291)	(1,550)
Total Cash flows from Investing and Financing Activities	<u>(45,175)</u>	<u>(63,183)</u>
Net Increase/ (decrease) in cash	<u>(38,891)</u>	<u>49,747</u>
Cash Balances		
Cash and cash equivalents at beginning of period	124,419	74,672
Cash and cash equivalents at end of period	<u>85,528</u>	<u>124,419</u>
Net change in cash for period	<u>(38,891)</u>	<u>49,747</u>

These statements are to be read in conjunction with the notes to the Performance report.

Please refer to note 3 for the details of bank accounts and cash.

BT
EJL

**Statement of Accounting Policies
for the year ended 31 March 2022**

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 less than \$2 million. All transactions in the Performance Report are reported using the accrual basis of accounting.

The Performance Report comprise of a statement of Service Performance, statement of Financial Performance, statement of Financial Position, Statement of Cash Flows as well as the notes to these statements.

Going Concern

These financial statements have been prepared on an assumption of going concern.

Property, plant and equipment

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Where an item of property, plant or equipment is disposed of, the gain or loss recognised in the statement of financial performance is calculated as the difference between the sale price and the carrying amount of the asset.

Depreciation is charged to the statement of financial performance using the following rates:

Office equipment	25% - 67% diminishing value
Website	33 1/3 % straight line

Trade marks

The cost of preparing and filing trademarks have been capitalised. The asset has been amortised on a straight line basis over its 10 year life.

Debtors

Debtors are stated at amortised cost after providing against debts where collection is doubtful. Bad debts are written off during the period in which they are identified.

**Statement of accounting policies (continued)
for the year ended 31 March 2022****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.

Taxation

CNZ is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Goods and service Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of GST, except for receivables and payables which are shown inclusive of GST.

Revenue recognition

Income from members subscriptions, Crossed Grain logo fees and Dining Out Programme license fees are initially recognised as a liability (income in advance). The income is recognised evenly over the life of the subscription/license/royalty period.

Grant income free from stipulations are recognised in the year they are received. Grants which have stipulations attached are initially recognised as a liability (income in advance) and then recognised as income when those stipulations have been satisfied.

Fundraising, sponsorship, advertising, events, shop sales, gifts and donations are recognised when it's probable that the future economic benefits or service potential will flow to CNZ and the fair value of the assets can be measured reliably.

Interest and dividend incomes are recognised as it accrues.

Use of estimates and judgements

In preparing these financial statements, Management has made judgements, estimates and assumptions that affect the application of CNZs accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Change in accounting policies

There have been no changes in accounting policy during the current year and the accounting policies adopted are consistent with those of the previous year.

Notes to the Performance report

1 Revenue	2022 \$	2021 \$
Donations, fundraising and other similar revenue		
Grants- government and trusts	120,393	90,785
Donations received	10,162	6,731
Total Donations, fundraising and other similar revenue	130,555	97,515
Fees, subscriptions and other revenue from members		
Subscriptions- membership	103,290	96,010
Subscriptions- joining fee	8,113	6,747
Total Fees, subscriptions and other revenue from members	111,403	102,757
Revenue from providing goods or services		
Crossed Grain License	103,343	95,242
Magazine Advertising	14,738	25,405
Sponsorship	17,650	4,150
Revenue Coeliac Awareness Week	2,500	18,700
Events	8,139	(70)
Dining Out Programme	5,914	5,910
Shop sales- including freight charges	2,962	2,918
Other	8,500	2,398
Total Revenue from providing goods or services	163,747	154,653
Other Revenue		
COVID 19 funding	14,000	38,849
Total Other Revenue	14,000	38,849
Revenue from interest, dividends and other investments		
Interest	2,197	2,188
Dividends	-	280
Total Revenue from interest, dividends and other Investments	2,197	2,468
Total revenue from all sources	421,902	396,242
2 Expenses		
Expenses related to public fundraising		
Coeliac Awareness Week	10,464	9,833
Medical Awareness	-	2,180
Regional Activities	5,971	1,335
Fundraising Expenses	400	-
Total Expenses related to public fundraising	16,835	13,348
Volunteer and employee related costs		
Salaries and Wages and Honoraria	261,499	207,142
Contractors	-	1,000
Travel and Accommodation	3,274	1,571
Training and Development	-	254
Gifts and Thank you	3,025	1,474
Total Volunteer and employee related costs	267,798	211,441
Costs related to providing goods or services		
Magazine expenses	36,916	25,657
Shop item purchases	1,006	316
Bank, Merchant and Eftpos Fees	808	2,868
Dining Out Programme expenses	1,286	5,542
Video/ website	9,985	7,147
Volunteer expenses	137	313
Total Costs related to providing goods or services	50,137	41,843

Notes to the Performance report

2 Expenses (continued)	2022	2021
	\$	\$
General Admin and other expenses		
ACC Levy	559	366
Rent and Rates	11,776	25,401
Accountancy	454	500
Depreciation	14,335	13,088
Conferences, meetings and events	20,933	1,475
Printing, Postage and Stationery	6,638	5,640
Resources and Collateral	3,667	1,755
Subscriptions	5,245	5,513
Telecommunications and Internet	2,534	4,929
Marketing	100	664
Audit Fees	3,050	3,000
Insurance	1,850	2,037
Electricity	287	823
IT Services	3,178	1,962
Other	632	350
Small Asset Purchase	334	-
Loss on disposal of asset and office relinquish costs	1,502	-
Total other expenses	<u>77,074</u>	<u>67,505</u>
Total all expenses	<u>411,844</u>	<u>334,136</u>
3 Current Assets		
Bank and cash accounts		
Savings Account	31,408	100,998
Cheque Account	54,119	23,421
Total Bank and cash accounts	<u>85,527</u>	<u>124,419</u>
Debtors and prepayments		
Debtors (less provision for write off)	49,704	38,152
Prepayments	5,319	3,358
Interest Receivable	893	360
Total Debtors and prepayments	<u>55,915</u>	<u>41,870</u>
Investments		
Term deposits	202,719	161,835
Total Investments	<u>202,719</u>	<u>161,835</u>
4 Liabilities		
Creditors and accrued expenses		
Accounts payable	11,671	7,055
Other Accruals	3,435	7,820
GST	11,117	12,623
Credit Cards	329	777
Total Creditors and accrued expenses	<u>26,552</u>	<u>28,275</u>
5 Employee Costs payable		
Holiday pay accrual	19,193	13,754
Wages payable	-	8,311
PAYE Payable	9,088	4,379
Total Employee costs payable	<u>28,281</u>	<u>26,444</u>

Coeliac New Zealand Incorporated
Performance Report for the year ended 31 March 2022

	2022	2021
	\$	\$
6 Income in Advance		
X- Groin license	43,273	32,822
Member subscriptions	33,702	34,238
Grants	53,376	65,789
Dinning Out Program	275	2,319
Total Income in Advance	<u>130,626</u>	<u>135,168</u>

7 Property plant and equipment

	opening carrying amount	purchases	sales/ disposals	current Depreciation	closing carrying value
	\$	\$	\$	\$	\$
Office Equipment	2,142	3291	(364)	(2,585)	2,484
Website	13,547	0	0	(11,613)	1,934
Balance as at 31 March 2022	<u>15,689</u>	<u>3,291</u>	<u>-</u>	<u>(14,198)</u>	<u>4,418</u>

	Cost	Depreciation	Act Depreciation	Carrying value
	\$	\$	\$	\$
Office Equipment	38,790	0	36,648	2,142
Website	34,835	0	21,288	13,547
Balance as at 31 March 2021	<u>73,625</u>	<u>0</u>	<u>57,936</u>	<u>15,689</u>

8 Intangible assets

	opening carrying value	purchases	disposals	current amortisation	closing carrying value
	\$	\$	\$	\$	\$
Trademarks	639	1,000	0	-138	1,501
Balance as at 31 March 2022	<u>639</u>	<u>1,000</u>	<u>0</u>	<u>-138</u>	<u>1,501</u>

	Cost	Amortisation	Amortisation	Carrying value
	\$	\$	\$	\$
Trademarks	1,300	130	661	639
Dining Out Programme	27,638	0	27,638	-
Balance as at 31 March 2021	<u>28,939</u>	<u>130</u>	<u>28,299</u>	<u>639</u>

	2022	2021
	\$	\$
9 Accumulated Funds		
Balance at beginning of year	154,564	92,459
Net surplus for year	10,058	62,105
Total Accumulated Funds	<u>164,622</u>	<u>154,564</u>

Coeliac New Zealand Incorporated
Performance Report for the year ended 31 March 2022

11 Commitments	2022	2021
	\$	\$
Lease commitment for the premises occupied by CNZ		
Within one year	0	7,110
Between 2 and 5 years (lease relinquished June 2021)	0	0
(F. HAYES & CO LTD July 2017- July 2021 premises \$24000pa carpark \$5720pa) a bank guarantee for \$20k was held in relation to this lease. Lease reduced when carparks relinquished due to COVID monthly amount \$2370 so 3 months owing at end of financial year)	0	0
Lease commitment for storage facility at Kivi storage is month by month with 14 days notice of termination required. \$287 per month for two units.(excl GST) two months allowed (we allowed for 12 months last year)	574	3,350
Between 2 and 5 years	0	670
	<u>574</u>	<u>11,130</u>

There are no other capital commitments at balance date (last year \$11k).

12 Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees at balance date (last year nil).

13 Significant Grants and Donations with Conditions not Recorded as a Liability

There were no significant grants or donations with conditions not recorded as liabilities. (last year nil)

14 Goods or Services Provided to the Entity in Kind

A number of businesses (mainly gluten free food manufactures) provide financial support and donate goods for fundraising events and our Annual Awareness Week including: Countdown, Bluebird Foods, Healtheries and Lee Kum Kee; as well as product gift packs from Bennetto Natural Foods Co, Bakels, Yoodles, Howler Hotdogs, GR Treets, Rebel Bakehouse, Molly Woppy, FogFood and Hell Pizza; and in-kind contributions from Food Ambassadors including Brent Martin, Alana Scott, Jan Bilton, Sally Holland, Morgan McKenzie-Moore and Vanessa Baxter. Our conference Platinum supporters were: Countdown, The Damn Good Food Company, Health 2000 and Lavender Cottage and our bronze supporters: Food Nation, Mossell and Windcave.

CNZ has a relationship with a legal firm (Chapman Tripp) who provides pro-bono services annually.

Board members, Medical Advisory Panel and volunteer contribution of time and skill.

15 Assets Held on Behalf of Others

There are no assets held on behalf of others (Last year - nil).

16 Related parties

CNZ regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over CNZ, or vice versa.

Members of key management are regarded as related parties and comprise the General Manager and board members of CNZ.

During the year, the entity has paid an honorarium of \$19,200; \$13,440 to the Chair and deputy chair combined and \$5,760 to Treasurer. (The chair and deputy chair roles changed in December)

The GM salary has not been disclosed as it is confidential matter.

17 Update on the impact of COVID 19 and measures taken by management

The balance of the Wellbeing grant was used towards the health promotion manager's salary and no further subsidies were applied for this financial year. The main impact for CNZ was the restrictions to gatherings impacted on our ability to deliver inperson events in local communities and also meant we had to transition our planned conference in Auckland to a virtual event platform. This proved successful and we will deliver our next conference in 2023 in the same way.

18 Subsequent Events

There are no subsequent events/ updates.



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INDEPENDENT AUDITOR'S REPORT

To the Members of Coeliac New Zealand Incorporated

Opinion

We have audited the performance report of Coeliac New Zealand Incorporated (the Society) on pages 8 to 16, which comprises the entity information, the statement of financial performance and statement of cash flows for the year ended 31 March 2022, the statement of financial position as at 31 March 2022, and the statement of accounting policies and other explanatory information.

In our opinion,

a.) the performance report on pages 8 to 16 presents fairly, in all material respects:

- the financial position of Coeliac New Zealand Incorporated as at 31 March 2022, and its financial performance, and cash flows for the year then ended

in accordance with the requirements of the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) standard, issued in New Zealand 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)). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report.

We are independent of Coeliac New Zealand Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards 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, Coeliac New Zealand Incorporated.

Information Other Than the Performance Report and Auditor's Report

Those charged with governance are responsible for the other information. The other information comprises the entity information on pages 3 to 4 and the statement of service performance on pages 6 to 7, but does not include the performance report and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board's Responsibility for the Performance Report

The Board is responsible on behalf of the Society 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 consolidated statement of service performance;
- b.) the preparation and fair presentation of the performance report 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) standard, issued in New Zealand by the New Zealand Accounting Standards Board; and

- c.) for such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is 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 Board either intends to liquidate the entity 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) 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 decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), 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 Society'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 those charged with governance 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 financial statements 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Restriction on Responsibility

This report is made solely to the Board, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the Board those matters 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



JSA Audit Limited
Parnell, Auckland
10 May 2022