

Performance Report

Coeliac New Zealand Inc
For the year ended 31 March 2021

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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	1A Kent Street Newmarket Auckland 1023
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.

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 (Deputy Chair appointed 1 Feb 2014)
Robyn Moore (appointed 23 June 2018)
Carinne Cameron (Treasurer appointed 26 September 2018)
Dawn Folkard (Chair appointed 6 March 2019)
Kirsty Vercoe (appointed 6 Mar 2019)
Rosie Jenam (appointed 6 Mar 2019)
Maximus Smitheram (appointed 30 July 2020)

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 at 31 March 2021 are shown in bold above.

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

We have 32 volunteers who are our volunteer regional or district coordinators around the country as well as number of ambassadors, student interns, and general helpers.

Medical Advisory Panel

Professor Andrew Day, paediatric gastroenterologist
Dr Simon Chin, paediatric gastroenterologist (retired from board December 2020 and became honorary patron)
Dr Kamran Rostami consultant physician and gastroenterologist
Sylvia North, NZ registered dietitian and integrative nutritionist
Anna Richards, NZ registered dietitian
Margaret Thorsen, NZ registered dietitian
Dr Clare Wall, PhD, NZ registered dietitian
Julie Leeper, 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

A number of businesses (mainly gluten free food manufacturers) provide financial support and donate goods for fundraising events and our Annual Awareness Week including: Countdown, Bluebird Foods, Healthies and Lee Kum Kee; as well as product gift packs from Bionetto Natural Foods Co, Bakels, Yoodles, Howler Holdogs, GR Treats, Rebel Bakehouse, Molly Woppy, FogFood and Hell Pizza; and in-kind contributions from Food Ambassadors including Brent Marlin, Alana Scott, Jan Billon, Sally Holland, Morgan McKenzie-Moore and Vanessa Baxter.

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

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.

The application to amend the trademarks has been lengthy due to a number of factors not excluding the lockdown periods. The new regulations were submitted to the Trade Marks Commissioner for approval around July/August. Our lawyers received advice prior to Christmas that IPONZ has accepted those changes for marks 606589 and 652320. At time of writing we were still waiting to hear on mark 606588 at which stage new regulations attached to the certification mark will be sent to all licencees.

AGM

We hosted a zoom webinar for our AGM in June 2020 due to the COVID restrictions and this was well received by our members. Our guest speaker Nigel Latta was popular talking about resilience and a video of his presentation is on our youtube channel.

Patron and MAP

We were delighted that Bob Anderson agreed to be our Patron and he connects with us regularly via Zoom. One of our long time Medical Advisory Panel members paediatrician Simon Chin has resigned from his work at Starship hospital and is now an honorary patron alongside Bob. We have also added a new paediatrician and an immunologist who have joined the other members of our MAP. (<https://coeliac.org.nz/our-medical-advisors/>)

Health Promotion

We have been fortunate to have received some targeted funding from the government COVID fund for wellbeing to use towards appointing a new health promotion manager. Lisa will be working on a 12 month fixed term contract to help us achieve the HP goals we established in our plan last year. 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.

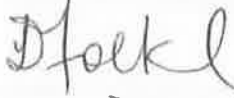
Coeliac Link

Due to the COVID lockdown and gaming funding being less available we were unable to print our mid-year magazine in 2020 but this was moved to a digital version and we received sufficient funds to print the summer version again prior to Christmas. We are hoping to secure funding to print two editions again in 2021 as well as the digital mags.

Approval of Financial Report

The CNZ Board are pleased to present the approved performance report, including the historical financial statements of Coeliac New Zealand Inc., for the year ended 31 March 2021.

Approved on behalf of the Coeliac New Zealand Board



Name: Dawn Folkard
Position: Chair
Date: 3 June 2021



Name: Carinne Cameron
Position: Treasurer
Date: 8 June 2021

Statement of Service Performance For the year ended 31 March 2021

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 is being reviewed to reduce the audit compliance costs and we will relaunch in the next financial year.

Grant and Trust Revenue

- Revenue from Grants and other Funders increased slightly to cover organisational overheads.
- Government COVID subsidies, and wellbeing funding increased revenue this year

Sponsorship and Advertising

- Revenue from advertising and sponsorship increased this financial year due to the strong relationships we have developed with our partners

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

CAW 2020 was very successfully executed despite the pandemic. COVID-19 did however cause major disruptions to the media landscape and news cycle as it continued to focus solely on virus-related stories. As a result there was little appetite for other health news and CAW did not get the TV media attention it enjoyed in 2019 despite best efforts. It was fortunate however that this year we focused on engaging social influencers and using our Food Ambassadors to assist raising the profile for CAW messaging – and results overall were excellent and members reported that they saw more activity than previous years.

- Raised national awareness about coeliac disease via the launch of our new YouTube channel including: 'Coeliac Disease, Diagnosis and Management' webinar series prepared by Sylvia North, registered dietitian and member of the Medical Advisory Panel and the 'How to Live Well Gluten Free' educational videos with CNZ Food Ambassador Alan Scott - distributed to members and the wider coeliac community via Facebook and stakeholder networks. - Over 1900 people have viewed content on the CNZ YouTube
- Obtained widespread coverage of CAW in print, newspapers, and online media
- Highlighted the 'Follow Your Gut Feeling' theme and encouraged consumers to get diagnosed
- Engaged social influencers and media personalities affiliated with Coeliac NZ or suffering with the disease
- Capitalised on the profile and expertise of our CNZ Food Ambassadors
- Promoted CNZ membership and support available to live well gluten-free
- Raised awareness, recognition, and value of the Crossed Grain Logo accreditation
- Provided a platform to generate \$11k of advertising revenue from Lee Kum Kee and sponsor funds to pay for CAW media activity

Improve Welfare (Wellbeing) of people with coeliac disease

- around 80 people attended the hybrid AGM in June 2020 via Zoom webinar and were informed by guest speaker Nigel Latta and Dr Andrew Day and Dr Simon Chin from our Medical Advisory Panel
- Over 10,000 have liked the CNZ Facebook page and over 75,000 visits to the CNZ website
- The CNZ Self-Assessment Tool has been completed by 2628
- Appointed fixed term Health Promotion Manager in January 2021.

Provide Support for members and stakeholders

- Coeliac Link Magazines were distributed twice during the year though the mid year edition was shared digitally only due to COVID 19 funding restraints and by post prior to Christmas.
- Area Coordinators around the country managed local engagement events and participated in the allergy free shows.
- Allergy Free and Healthy Living Show in Wellington and Christchurch were cancelled in 2020 but the Auckland show took place in March 2021.

Description and Quantification of CNZ's outputs

	2021	2020
Number of volunteers and ambassadors (separated this year)	-	40
Number of volunteer coordinators	32	0
Number of ambassadors	12	0
Number of CNZ members	2,286	2,460
Number of Auckland District Health Board funded child memberships	70	63
Number DOP partners	13	-
Number of DOP locations	80	-
Number of Crossed Grain Logo licenses	45	45
Number of Facebook followers	10,017	8,742
Event numbers (32 events)	868	1821
Website users	75,857	55,000
Number using self assessment tool	2,628	1,196
Youtube subscribers	81	0
Youtube video content views	3,778	0
Magazines distributed - readership	10,000	6,000

**Statement of Financial Performance
for the year ended 31 March 2021**

	Notes	2021 \$	2020 \$
Revenue			
Donations, fundraising and other similar revenue	1	97,515	118,782
Fees, subscriptions and other revenue from members	1	102,757	107,818
Revenue from providing goods or services	1	154,653	144,816
Interest, dividends and other investment revenue	1	2,468	3,686
other revenue	1	<u>38,849</u>	<u>1,755</u>
		<u>396,242</u>	<u>396,856</u>
Expenses			
Expenses related to public fundraising	2	13,348	15,655
Volunteer and employee related costs	2	211,441	208,035
Costs related to providing goods or services	2	41,843	43,482
General admin and other expenses	2	67,505	104,439
Total Expenses		<u>334,137</u>	<u>371,611</u>
Net surplus for the year		<u>62,105</u>	<u>25,244</u>

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

**Statement of Financial Position
as at 31 March 2020**

	Notes	2021 \$	2020 \$
Assets			
Current Assets			
Bank and cash accounts	3	124,419	74,672
Debtors and prepayments	3	41,870	40,656
Investments	3	161,835	100,202
Total Current Assets		328,124	215,530
Non Current Assets			
Property, plant and equipment	7	15,688	27,096
Intangible assets	8	639	769
Total Non- Current Assets		16,327	27,865
Total Assets		344,451	243,396
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	28,275	24,359
Employee costs payable	5	26,444	17,910
Income in Advance	6	135,168	108,666
Total Current Liabilities		189,887	150,935
Net assets		154,564	92,461
Accumulated Funds			
Accumulated surpluses	9	154,564	92,461
Total Accumulated Funds		154,564	92,461

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 2020**

	2021	2020
	\$	\$
Cash Flows from Operating Activities		
Donations, fundraising and other similar revenue	142,791	115,128
Fees, subscriptions and other receipts from members	104,436	114,195
Receipts from providing goods or services	151,708	158,534
COVID 19 revenue	19,515	21,088
Interest, dividends and other investment receipts	2,722	3,373
Payments to suppliers and employees	(308,242)	(342,720)
Total Cash Flows from Operating Activities	<u>112,930</u>	<u>69,598</u>
Cash Flows from Investing and Financing Activities		
Payments to increase investments or acquiring investments	(61,633)	(30,202)
Payments to acquire / develop fixed assets	(1,550)	(26,330)
Total Cash Flows from Investing and Financing Activities	<u>(63,183)</u>	<u>(56,532)</u>
Net increase / (decrease) in cash	<u>49,747</u>	<u>13,066</u>
Cash Balances		
Cash and cash equivalents at beginning of period	74,672	61,606
Cash and cash equivalents at end of period	<u>124,419</u>	<u>74,672</u>
Net change in cash for period	<u>49,747</u>	<u>13,066</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.

**Statement of Accounting Policies
for the year ended 31 March 2021****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 2021**

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, X Grain logo fees and DOP 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 CNZ's 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	2021 \$	2020 \$
Donations, fundraising and other similar revenue		
Grants- government and trusts	90,785	109,450
Fundraising Revenue	-	2,896
Donations received	6,731	6,436
Total Donations, fundraising and other similar revenue	<u>97,515</u>	<u>118,782</u>
Fees, subscriptions and other revenue from members		
Subscriptions- membership	96,010	98,764
Subscriptions- joining fee	6,747	9,054
Total Fees, subscriptions and other revenue from members	<u>102,757</u>	<u>107,818</u>
Revenue from providing goods or services		
X-Grain License	95,242	101,758
Magazine Advertising	25,405	24,975
Sponsorship	4,150	15,240
Revenue Coeliac Awareness Week	18,700	-
Events	(70)	11,032
Dining Out Programme	5,910	7,496
Shop sales- Including freight charges	2,918	2,825
Other	2,398	1,490
Total Revenue from providing goods or services	<u>154,653</u>	<u>164,816</u>
Other Revenue		
COVID 19 funding	38,849	1,755
Total Other Revenue	<u>38,849</u>	<u>1,755</u>
Revenue from interest, dividends and other investments		
Interest	2,188	3,311
Dividends	280	375
Total Revenue from interest, dividends and other investments	<u>2,468</u>	<u>3,686</u>
Total revenue from all sources	<u>396,242</u>	<u>396,856</u>
2 Expenses		
Expenses related to public fundraising		
Coeliac Awareness Week	9,833	10,251
Medical Awareness	2,180	2,606
Regional Activities	1,335	2,798
Total Expenses related to public fundraising	<u>13,348</u>	<u>15,655</u>
Volunteer and employee related costs		
Salaries and Wages and Honoraria	207,142	175,572
Contractors	1,000	29,575
Staff Recruitment	-	225
Travel and Accommodation	1,571	1,114
Training and Development	254	539
Gifts and Thank you	1,474	1,010
Total Volunteer and employee related costs	<u>211,441</u>	<u>208,035</u>
Costs related to providing goods or services		
Magazine expenses	25,657	33,945
Shop Item purchases	316	3,199
Bank, Merchant and Eftpos Fees	2,868	2,945
DOP expenses	5,542	-
Video/ website	7,147	3,393
Volunteer expenses	313	-
Total Costs related to providing goods or services	<u>41,843</u>	<u>43,482</u>

Notes to the Performance report

2 Expenses (continued)	2021	2020
	\$	\$
General Admin and other expenses		
ACC Levy	366	383
Rent and Rates	25,401	30,746
Accountancy	500	11,644
Depreciation	13,088	10,998
Conferences, meetings and events	1,475	11,816
Printing, Postage and Stationery	5,640	10,368
Resources and Collateral	1,755	3,475
Subscriptions	5,513	7,586
Telecommunications and Internet	4,929	4,081
Marketing	664	1,610
Audit Fees	3,000	3,000
Insurance	2,037	1,857
Electricity	823	1,387
IT Services	1,962	4,838
Other	350	650
Interest	-	-
Total other expenses	<u>67,505</u>	<u>104,439</u>
Total all expenses	<u>334,137</u>	<u>371,611</u>
3 Current Assets		
Bank and cash accounts		
Savings Account	100,998	50,382
Cheque Account	23,421	24,290
Total Bank and cash accounts	<u>124,419</u>	<u>74,672</u>
Debtors and prepayments		
Debtors (less provision for write off)	38,152	35,832
Prepayments	3,358	4,210
Interest Receivable	360	614
Total Debtors and prepayments	<u>41,870</u>	<u>40,656</u>
Investments		
Term deposits	161,835	100,202
Total Investments	<u>161,835</u>	<u>100,202</u>
4 Liabilities		
Creditors and accrued expenses		
Accounts payable	7,055	10,801
Other Accruals	7,820	3,822
GST	12,623	9,005
Credit Cards	777	731
Total Creditors and accrued expenses	<u>28,275</u>	<u>24,359</u>
5 Employee Costs payable		
Holiday pay accrual	13,754	6621
Wages payable	8,311	7113
PAYE Payable	4,379	4176
Total Employee costs payable	<u>26,444</u>	<u>17,910</u>

Coeliac New Zealand Inc
Performance Report for the year ended 31 March 2021

	2021	2020
	\$	\$
6 Income In Advance		
X- Grain License	32,822	30,591
Member subscriptions	34,238	32,125
Grants	65,789	20,513
COVID 19 subsidy	0	19,334
Advertising and promotional Income	0	3,505
Dinning Out Program	2,319	2,598
Total Income In Advance	135,168	108,666

7 Property plant and equipment

	opening carrying amount	purchases	sales/ disposals	current Depreciation	closing carrying value
	\$			\$	\$
Office Equipment	1,938	1550	0	(1,346)	2,142
Website	25,158	0	0	(11,612)	13,546
Balance as at 31 March 2021	27,096	1,550	-	(12,958)	15,688

	Cost	Depreciation	Act Depreciation	Carrying value
	\$	\$	\$	\$
Office Equipment	37,240	524	35,302	1,938
Website	34,835	531	9,676	25,158
Balance as at 31 March 2020	72,075	1,055	44,978	27,096

8 Intangible assets

	opening carrying value	purchases	disposals	current amortisation	closing carrying value
	\$	\$	\$	\$	\$
Trademarks	769	0	0	(130)	639
Balance as at 31 March 2021	769	-	0	(130)	639

	Cost	Amortisation	Amortisation	Carrying value
	\$	\$	\$	\$
Trademarks	1,300	130	531	769
DOP	27,638	0	27,638	-
Balance as at 31 March 2020	28,939	130	28,169	769

	2021	2020
	\$	\$
9 Accumulated Funds		
Balance at beginning of year	92,459	67,213
Net surplus for year	62,105	25,246
Total Accumulated Funds	154,564	92,459

11 Commitments	2021	2020
	\$	\$
Lease commitment for the premises occupied by CNZ		
Within one year	7,110	26,768
Between 2 and 5 years (lease relinquished June 2021) (F. HAYES & CO LTD July 2017- July 2021 premises \$24000pa)	0	9,907
Lease commitment for storage facility at Kiwi storage anticipated from May 2021 for 12 months at \$335 per month	3,350	0
Between 2 and 5 years	670	0
	11,130	36,675

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, Healthies and Lee Kum Kee; as well as product gift packs from Bionetto Natural Foods Co, Bakels, Yoodles, Howler Hotdogs, GR Treats, Rebel Bakehouse, Molly Woppy, FogFood and Hell Pizza; and in-kind contributions from Food Ambassadors including Brent Morlin, Alana Scott, Jan Billion, Sally Holland, Morgan McKenzie-Moore and Vanessa Baxter.

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 \$12,960; \$7,200 to Chair, \$ nil to Deputy Chair (who opted to suspend his honoraria payment this year) and \$5,760 to Treasurer. (The deputy chair's honoraria payment will be restarted in April 2021). (Last year: \$17,280).

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

Income relating to COVID19 ie wage subsidy, CCRF and wellbeing grants, has been included in the revenue from providing goods or services as a separate line item.

COVID 19 continued to have an impact on all the businesses including the not for profit sector like Coeliac NZ. Subsequent to the announcement of the COVID-19 lockdown by the New Zealand Government, the entity implemented various cost savings measures and negotiated discount with various vendors.

We received the wage subsidy in March 2020 and also received a resurgence payment and a grant from Lotteries COVID wellbeing fund.

In April our three office staff worked remotely from home and having moved to cloud based IT made this transition simpler. Our AGM was held via zoom which worked well.

Faced with the changes brought about by COVID 19 and the staff's ability to continue to carry out their operational tasks remotely from the office, a decision has been made to relinquish the lease on our offices in Newmarket and lease a storage facility to house resources. Staff will continue to work remotely but now on a fulltime basis, meeting regularly via zoom and face-to-face as required.

18 Subsequent Events

There are no subsequent events/ updates



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Auckland 1140

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INDEPENDENT AUDITOR'S REPORT

To the Members of Coeliac New Zealand Incorporated

Opinion

We have audited the accompanying performance report of Coeliac New Zealand Incorporated on pages 8 to 16, which comprise the statement of financial position as at 31 March 2021, the statement of financial performance and statement of cash flows for the year then ended, the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report presents fairly, in all material respects, the financial position of Coeliac New Zealand Incorporated as at 31 March 2021, and its financial performance and its cash flows for the year then ended in accordance with the requirements of Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit), issued in New Zealand by the New Zealand Accounting Standards Board, relevant to reporting financial position, financial performance and cash flows.

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 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 Coeliac New Zealand Incorporated 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, Coeliac New Zealand Incorporated.

Emphasis of Matter – Covid-19

Without modifying our opinion, we draw attention to Note 17 of the Performance Report, which explains the impact of the Covid-19 Pandemic on Coeliac New Zealand Incorporated.

Other Information: Entity Information and Statement of Service Performance

The Board is responsible for the other information. The other information comprises the entity information and statement of service performance 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 assurance 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 material misstatement of this other information, we are required to report that fact.

DIRECTOR Mark Bezuidenhout

Other Matter

The performance report of for the year ended 31 March 2020 was audited by another auditor who expressed an unqualified opinion on the performance report on 4 June 2020.

Restriction on Responsibility

This report is made solely to the Members, 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 Members 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

Board's Responsibility for the Performance Report

The Board is responsible on behalf of the entity 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 which comprises:
 - a. The entity information
 - b. The statement of service performance; and
 - c. 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 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 entity for assessing the entity'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 has 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 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 Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as 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 entity to cease to continue as a going concern.

We communicate with the Board 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.



JSA Audit Limited
Parnell, Auckland
9 June 2021

