



**Performance Report**

**Coeliac New Zealand Incorporated  
For the year ended 31 March 2023**

**Contents**

	Page
Entity information	3
Approval of financial report	5
Statement of service performance	6
Statement of financial performance	8
Statement of financial position	9
Statement of cash flows	10
Statement of accounting policies	11
Notes to the performance report	13
Independent Auditor's report	17

### Entity Information

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

### 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 Coeliac New Zealand Board which has 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)**  
**Kirsty Vercoe (Vice Chair appointed 6 Mar 2019)**  
**Rosie Jerram (appointed 6 Mar 2019)**  
**Maximus Smitheram (appointed 30 July 2020)**  
**Jenny Kuffel (appointed 26 June 2021)**  
**Benjamin Grant (appointed February 2022)**  
**Gary Peacham (appointed 11 June 2022)**  
**Parminder Morgan (Co-opted 29 August 2022)**  
**Richard Aitken (Co-opted October 2022)**

#### Staff Members

**Dana Alexander (appointed March 2017)**  
**Fred Tan (appointed Sept 2019)**  
**Wendy Bremner (appointed Sept 2019)**  
**Lisa Jury (appointed Jan 2021)**  
Suzanne Aitken (appointed May 23)

Board members and Staff members as at 31 March 2023 are shown in bold above.

Coeliac New Zealand has a strong, skilled and engaged Board to carry out the governance (or oversee management) 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 Thorsen, NZ registered dietitian  
Professor Clare Wall, PhD, NZ registered dietitian  
Dr Richard Steele, Immunologist  
Dr Jonathon (Jon) Bishop, paediatric gastroenterologist  
Miriam Mullard, NZ registered dietitian  
Associate Professor Kirsten Coppell

#### Patrons

Dr Robert (Bob) Anderson, MBChB, BMedSc, PhD FRACP (Patron)  
Dr Simon Chin, paediatric gastroenterologist (Honourary 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 sources of Coeliac New Zealand's income are 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: Kellogg's, Bakels, FreshLife, Nature Valley, Vogels and Lee Kum Kee; as well as product gift packs from Kea Cookies, Burgen, QB Snacks, Allsports Distribution, Tokyo Foods, The Alternative Bread Company, Golden Goose, Rebel Bakehouse and Molly Woppy; and in-kind contributions from Ambassadors Erin Simpson and Rachel Grunwell as well as Food Ambassadors including Brent Martin, Jan Bilton, Morgan McKenzie-Moore, Kate Fay and Nicole Percy.

Coeliac New Zealand has a relationship with a legal firm (Chapman Tripp) who provides pro-bono services and this arrangement has been extended to November 2023.

Board members, Medical Advisory Panel members and patrons, and volunteers' contribute time and skills.

**Additional information****Trademark**

Coeliac Australia joint mark registration will progress in the next financial year when the memorandum of understanding details have been finalised.

**AGM**

Coeliac New Zealand's AGM was held in June 2022 via a zoom webinar. The guest speaker was Professor Andrew Day and the Board presented the Strategic Plan for 2023-2026.

**Patron and MAP**

The medical advisory panel meet at least once every two months to discuss any relevant matters for the organisation and also provide responses to medical queries from the organisation or members.

**Conference**

No conference was held between April 2022 and March 2023 but one is planned for November 2023

**Health Promotion**

Coeliac New Zealand continues to deliver against the 5 year plan and have recruited a Dietary Education Manager for a 12 month's fixed term to start 1st of May 2023 to support this work being carried out by the Health Promotion Manager and to increase the amount of safe eating-out options for people who must follow a Gluten Free diet.

**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 2023.

Approved on behalf of the Coeliac New Zealand Board

Signature:  
Name: Brett Thorburn  
Position: Chairperson  
Date: 8 June 2023



Signature:  
Name: Corinne Cameron  
Position: Treasurer  
Date: 8/6/2023



**Statement of Service Performance  
For the year ended 31 March 2023****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 Te Whata Ora (formerly the Auckland District Health Board) to June 2023 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 delayed due to the number of issues faced by hospitality throughout the year.

**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 meet the costs of our magazine and Coeliac Awareness week promotions.

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

- \* Coeliac Awareness Week 2022 was very successful again this year.

**Connecting with Community**

- \* Our AGM was again via zoom and we had 49 attendees (33 via zoom and 16 in person)
- \* Over 12k followers on Facebook and 88k visits to our website and 10k to our YouTube channel
- \* Our self assessment tool has been accessed by ~1.5k people over the year
- \* Monthly newsletters go out to members with relevant information

**Description and Quantification of CNZ's outputs**

	<b>2023</b>	<b>2022</b>
Number of volunteer coordinators	30	30
Number of ambassadors	7	11
Number of CNZ members	2,353	2,361
Number of Auckland District Health Board funded child memberships	85	77
Number Dining Out Programme partners	8	6
Number of Dining Out Programme locations	8	6
Number of Crossed Grain Logo licenses	54	54
Number of Facebook followers.	12,777	11,129
Event numbers (31 events)	823	697
Conference attendees	-	186
Website users	88,057	88,262
Number using self assessment tool (cumulative totals not individual year total)	5,359	4,006
YouTube subscribers	184	149
YouTube video content views	10,216	3,149
Magazines (6000 distributed)- readership estimated	10,000	10,000

**Statement of Financial Performance  
for the year ended 31 March 2023**

	Notes	2023 \$	2022 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	152,654	130,555
Fees, subscriptions and other revenue from members	1	106,927	114,506
Revenue from providing goods or services	1	177,321	163,747
Interest, dividends and other investment revenue	1	6,794	2,197
Other revenue	1	-	14,000
		<u>443,695</u>	<u>425,005</u>
<b>Expenses</b>			
Expenses related to public fundraising	2	19,499	16,835
Volunteer and employee related costs	2	272,059	267,798
Costs related to providing goods or services	2	65,938	50,137
General admin and other expenses	2	47,106	80,177
		<u>404,601</u>	<u>414,947</u>
<b>Total Expenses</b>		<u>404,601</u>	<u>414,947</u>
<b>Net surplus for the year</b>		<u><u>39,094</u></u>	<u><u>10,058</u></u>

These statements are to be read in conjunction with the notes to the Performance report and Independent Auditor's Report.



**Statement of Financial Position  
as at 31 March 2023**

	Notes	2023 \$	2022 \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank and cash accounts	3	54,269	85,527
Debtors and prepayments	3	33,315	55,916
Investments	3	261,947	202,719
<b>Total Current Assets</b>		<u>349,531</u>	<u>344,162</u>
<b>Non Current Assets</b>			
Property, plant and equipment	7	4,400	4,418
Intangible assets	8	1,271	1,501
<b>Total Non- Current Assets</b>		<u>5,671</u>	<u>5,919</u>
<b>Total Assets</b>		<u>355,202</u>	<u>350,081</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	23,883	26,552
Employee costs payable	5	23,586	28,281
Income in Advance	6	104,017	130,626
<b>Total Current Liabilities</b>		<u>151,486</u>	<u>185,459</u>
<b>Net assets</b>		<u>203,716</u>	<u>164,622</u>
<b>Accumulated Funds</b>			
Accumulated surpluses	9	<u>203,716</u>	<u>164,622</u>
<b>Total Accumulated Funds</b>		<u>203,716</u>	<u>164,622</u>

These statements are to be read in conjunction with the notes to the Performance report and Independent Auditor's Report.

**Statement of Cash Flows  
for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar revenue	130,524	115,430
Fees, subscriptions and other receipts from members	121,437	110,745
Receipts from providing goods or services	176,419	164,993
COVID 19 revenue	-	14,000
Interest, dividends and other investment receipts	6,212	1,664
Payments to suppliers and employees	(402,785)	(400,548)
<b>Total Cash Flows from Operating Activities</b>	<u>31,808</u>	<u>6,284</u>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from investments	202,719	79,116
Payments to increase investments or acquiring investments	(261,947)	(120,000)
Payments to acquire / develop fixed assets	(3,838)	(4,291)
<b>Total Cash Flows from Investing and Financing Activities</b>	<u>(63,066)</u>	<u>(45,175)</u>
<b>Net increase/ (decrease) in cash</b>	<u><b>(31,258)</b></u>	<u><b>(38,891)</b></u>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	85,527	124,418
Cash and cash equivalents at end of period	<u>54,269</u>	<u>85,527</u>
Net change in cash for period	<u><b>(31,258)</b></u>	<u><b>(38,891)</b></u>

These statements are to be read in conjunction with the notes to the Performance report and Independent Auditor's Report.

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

**Statement of Accounting Policies  
for the year ended 31 March 2023**

**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	40% straight line, 25% to 48% diminishing value
Website	33 1/3 % straight line
Computer equipment	40% 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 2023****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	2023 \$	2022 \$
<b>Donations, fundraising and other similar revenue</b>		
Grants- government and trusts	131,393	120,393
Donations received	21,261	10,162
<b>Total Donations, fundraising and other similar revenue</b>	<u>152,654</u>	<u>130,555</u>
<b>Fees, subscriptions and other revenue from members</b>		
Subscriptions- membership	103,675	106,393
Subscriptions- joining fee	3,252	8,113
<b>Total Fees, subscriptions and other revenue from members</b>	<u>106,927</u>	<u>114,506</u>
<b>Revenue from providing goods or services</b>		
Crossed Grain License	112,903	103,343
Magazine Advertising	23,650	14,738
Sponsorship	7,383	17,650
Revenue Coeliac Awareness Week	27,350	2,500
Events	-	8,139
Dining Out Programme	2,119	5,914
Shop sales- including freight charges	3,014	2,962
Other	902	8,500
<b>Total Revenue from providing goods or services</b>	<u>177,321</u>	<u>163,747</u>
<b>Other Revenue</b>		
COVID 19 funding	-	14,000
<b>Total Other Revenue</b>	<u>-</u>	<u>14,000</u>
<b>Revenue from interest, dividends and other investments</b>		
Interest	6,794	2,197
<b>Total Revenue from interest, dividends and other investments</b>	<u>6,794</u>	<u>2,197</u>
<b>Total revenue from all sources</b>	<u><b>443,695</b></u>	<u><b>425,005</b></u>
<b>2 Expenses</b>		
<b>Expenses related to public fundraising</b>		
Coeliac Awareness Week	16,047	10,464
Regional Activities	2,304	5,971
Fundraising Expenses	1,148	400
<b>Total Expenses related to public fundraising</b>	<u>19,499</u>	<u>16,835</u>
<b>Volunteer and employee related costs</b>		
Salaries and Wages and Honoraria	263,141	261,499
Contractors	285	-
Staff Recruitment	295	-
Travel and Accommodation	5,871	3,274
Training and Development	-	-
Gifts and Thank you	2,467	3,025
<b>Total Volunteer and employee related costs</b>	<u>272,059</u>	<u>267,798</u>
<b>Costs related to providing goods or services</b>		
Bad Debts	1,921	-
Magazine expenses	40,401	36,916
Shop item purchases	628	1,006
Bank, Merchant and Eftpos Fees	2,318	808
Cyclone Relief	2,420	-
Dining Out Programme expenses	3,566	1,286
Video/ website	13,415	9,985
Volunteer expenses	1,268	137
<b>Total Costs related to providing goods or services</b>	<u>65,938</u>	<u>50,137</u>

## Notes to the Performance report

2 Expenses (continued)	2023	2022
	\$	\$
<b>General Admin and other expenses</b>		
ACC Levy	768	559
Rent and Rates	3,643	11,776
Accountancy	400	454
Depreciation	4,087	14,335
Conferences, meetings and events	1,359	20,933
Printing, Postage and Stationery	6,479	6,638
Resources and Collateral	8,509	3,667
Subscriptions	5,647	5,245
Telecommunications and Internet	2,638	2,534
Marketing	728	100
Audit Fees	3,250	3,050
Insurance	1,805	1,850
Electricity	-	287
IT Services	3,264	3,178
Other	301	632
Small Asset Purchase	592	334
Loss on disposal of asset and office relinquish costs	-	1,502
Write-off Subscription memberships for the year	3,636	3,103
<b>Total other expenses</b>	<u>47,106</u>	<u>80,177</u>
<b>Total all expenses</b>	<u><b>404,601</b></u>	<u><b>414,946</b></u>
<b>3 Current Assets</b>		
<b>Bank and cash accounts</b>		
Savings Account	5,022	31,408
Cheque Account	49,247	54,119
Credit Cards	-	-
<b>Total Bank and cash accounts</b>	<u>54,269</u>	<u>85,527</u>
<b>Debtors and prepayments</b>		
Debtors (less provision for write off)	27,980	49,704
Prepayments	3,860	5,319
Interest Receivable	1,474	893
<b>Total Debtors and prepayments</b>	<u>33,315</u>	<u>55,916</u>
<b>Investments</b>		
Term deposits	261,947	202,719
<b>Total Investments</b>	<u>261,947</u>	<u>202,719</u>
<b>4 Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts payable	16,049	11,671
Other Accruals	3,500	3,435
GST	5,808	11,117
Credit Cards	(1,474)	329
<b>Total Creditors and accrued expenses</b>	<u>23,883</u>	<u>26,552</u>
<b>5 Employee Costs payable</b>		
Holiday pay accrual	13,125	19,193
Wages payable	1,436	-
PAYE Payable	9,025	9,088
<b>Total Employee costs payable</b>	<u>23,586</u>	<u>28,281</u>

**Coeliac New Zealand Incorporated**  
Performance Report for the year ended 31 March 2023

	2023 \$	2022 \$
<b>6 Income in Advance</b>		
X- Grain License	26,339	43,273
Member subscriptions	32,662	33,702
Grants	42,995	53,376
Dinning Out Program	521	275
Advertising in Advance	1,500	-
<b>Total Income in Advance</b>	<u>104,017</u>	<u>130,626</u>

**7 Property plant and equipment**

	Opening carrying amount	Purchases	Sales/ Disposals	Current Depreciation	Closing carrying value
	\$	\$	\$	\$	\$
Office Equipment	2,484	3838	-	(1,922)	4,400
Website	1,934	-	-	(1,934)	-
<b>Balance as at 31 March 2023</b>	<u>4,418</u>	<u>3,838</u>	<u>-</u>	<u>(3,856)</u>	<u>4,400</u>

	Cost	Depreciation	Acc Depreciation	Carrying value
	\$	\$	\$	\$
Office Equipment	41,717	-	39,233	2,484
Website	34,835	-	32,901	1,934
<b>Balance as at 31 March 2022</b>	<u>76,552</u>	<u>-</u>	<u>72,134</u>	<u>4,418</u>

**8 Intangible assets**

	Opening carrying value	Purchases	Disposals	Current Amortisation	Closing carrying value
	\$	\$	\$	\$	\$
Trademarks	1,501	-	-	(230)	1,271
<b>Balance as at 31 March 2023</b>	<u>1,501</u>	<u>-</u>	<u>-</u>	<u>(230)</u>	<u>1,271</u>

	Cost	Amortisation	Amortisation	Carrying value
	\$	\$	\$	\$
Trademarks	2,300	-	799	1,501
Dining Out Programme	27,638	-	27,638	-
<b>Balance as at 31 March 2022</b>	<u>29,938</u>	<u>-</u>	<u>28,437</u>	<u>1,501</u>

**9 Accumulated Funds**

	2023 \$	2022 \$
Balance at beginning of year	164,622	154,564
Net surplus for year	39,094	10,058
<b>Total Accumulated Funds</b>	<u>203,716</u>	<u>164,622</u>

**Coeliac New Zealand Incorporated**  
Performance Report for the year ended 31 March 2023

**11 Commitments**

Lease commitment for storage facility at Kiwi storage is month by month with 14 days notice of termination required. \$315pm increased from \$287 per month for two units.(excl GST) two months allowed

Between 2 and 5 years

	<b>2023</b>	<b>2022</b>
	\$	\$
630	630	574
-	-	-
<u>630</u>	<u>630</u>	<u>574</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: Kellogg's, Bakels, FreshLife, Nature Valley, Vogels and Lee Kum Kee: as well as product gift packs from Kea Cookies, Burgen, QB Snacks, Allsports Distribution, Tokyo Foods, The Alternative Bread Company, Golden Goose, Rebel Bakehouse and Molly Woppy; and in-kind contributions from Ambassadors Erin Simpson and Rachel Grunwell as well as Food Ambassadors including Brent Martin, Jan Bilton, Morgan McKenzie-Moore, Kate Fay and Nicole Percy.

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

Board members, Medical Advisory Panel members and patrons, and volunteers contribute time and skills.

**15 Assets Held on Behalf of Others**

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

**16 Securities and Guarantees**

There was no overdraft as at balance date nor was any facility arranged. CNZ has Westpac Mastercard facility limit of \$2,000 (last year \$2,000).

General Security Agreement dated 16 June 2017 over all present and after acquired property. Security dated 08 July 2017 over the credit funds in the Term Deposit account and all present and after acquired property.

**17 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 \$18,720: \$7,200 to the Chair, \$5,760 to the Deputy Chair and \$5,760 to Treasurer.

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

**18 Subsequent Events**

There are no subsequent events/ updates.

**18 Prior Period Classification Adjustment**

Prior Period comparatives where applicable have been reclassified to make disclosure consistent with the current year.





JSA Audit Limited  
is a CPA Practice



Level 2, 155 Parnell Road  
Parnell, Auckland 1052

PO Box 136, Shortland St  
Auckland 1140

NZBN: 9429042113638

Phone + 64 9 302 7306

Website [www.jsa.net.nz](http://www.jsa.net.nz)

Email [enquiries@jsa.net.nz](mailto:enquiries@jsa.net.nz)

## 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 3 to 4 and 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 2023, the statement of financial position as at 31 March 2023, and the statement of accounting policies and other explanatory information.

In our opinion,

a.) the performance report on pages 3 to 4 and pages 8 to 16 presents fairly, in all material respects:

- the entity information for the year ended 31 March 2023;
- the financial position of Coeliac New Zealand Incorporated as at 31 March 2023, 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)), and of the entity information in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). 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

The Management Committee is responsible for the other information. The other information comprises the approval of financial report on page 5 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.

### **Management Committee's Responsibility for the Performance Report**

The Management Committee 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 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 Management Committee determines 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 Management Committee 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 Management Committee 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) 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 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 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 the Management Committee 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 the Management Committee 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 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.

*JSA AUDIT LTD*

**JSA Audit Limited**  
**Parnell, Auckland**  
**09 June 2023**