



**Performance Report**

**Coeliac New Zealand Incorporated  
For the year ended 31 March 2024**

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## 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> <a href="https://www.instagram.com/coeliacnewzealand">https://www.instagram.com/coeliacnewzealand</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 Vercoef (Vice Chair appointed 6 Mar 2019)**  
**Rosie Jerram (appointed 6 Mar 2019)**  
**Maximus Smitheram (appointed 30 July 2020)**  
**Jenny Kuttel (appointed 26 June 2021)**  
Benjamin Grant (appointed February 2022) resigned 2023  
**Gary Peacham (appointed 11 June 2022)**  
Parminder Morqan (Co-opted 29 August 2022) resigned 2023  
Richard Aitken (Co-opted October 2022) resigned March 2024

### 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 2024 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 (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 Incorporated (CNZ) is a relevant accessible organisation, that raises awareness, provides support, information and resources to people who must follow a gluten free diet, their whanau and the wider community
- CNZ supports research, education, and initiatives for those working in the health sector to aid diagnosis and treatment of coeliac disease
- CNZ is an agent for change to support our vision

**Strategic Plan 2023-2026:** has the following 5 goals:

- 1 Advocacy and Awareness
- 2 Effective Service Delivery
- 3 Education
- 4 Support Research and Initiatives
- 5 Organisational 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 manufacturers) provide financial support and donate goods for fundraising events, the Coeliac NZ Conference and our Annual Awareness Week including: Bakels, FreshLife, Lee Kum Kee, Bin Inn, Hubbards, Hi-Chew, Arnott's, Angel Bay, Marcel's: as well as product gift packs from Kea Cookies, Allsports Distribution, The Alternative Bread Company, Molly Woppy and Bennetto Natural Foods; and in-kind contributions from Ambassadors Erin Simpson and Rachel Grunwell as well as Food Ambassadors including Brent Martin, Buffy Ellen Gill, Nicole Percy, Jan Bilton, Morgan McKenzie-Moore and Kate Fay.

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 2024.

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

#### **Additional information**

##### **Trademark**

Coeliac Australia joint mark registration in review by IPONZ and memorandum of understanding signed.

##### **AGM**

Coeliac New Zealand's AGM was held in June 2023 via a zoom webinar followed by a presentation from Lisa Jury and Suzanne Aitken on the development of the buddy shopper guide.

##### **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**

A very successful in person conference was held in November 2023

##### **Health Promotion**

Coeliac New Zealand continues to deliver against the key outputs identified in the 5 year plan (2021-2025) to improve quality of life for people with coeliac disease across Aotearoa. The Dietary Education Manager was employed for a 12 month's fixed term to start 1st of May 2023 (extended to 31/3/2025) to support this work and the review of the dining out program to increase the amount of safe eating-out options for people who must follow a Gluten Free diet.


##### **Use of Reserves**

CNZ budgeted to operate at a loss this past fiscal year and have budgeted to operate at a loss again next budget year. We are using the reserves accumulated over the previous 4 years. This was a conscious decision to ensure we could deliver the conference at an affordable cost for attendees and also to ensure we could continue to employ the dietary education manager until her contract expires in March 2025. Over the coming 12 months we will be focusing on how we can increase our revenue going forward in the future years to ensure we remain a sustainable and viable organisation.

### 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 2024.

Approved on behalf of the Coeliac New Zealand Board

Signature:   
Name: Brett Thorburn  
Position: Chairperson  
Date: 13/06/2024

Signature:   
Name: Corinne Cameron  
Position: Treasurer  
Date: 13/06/2024

**Statement of Service Performance  
For the year ended 31 March 2024****Description of Entities Outcomes****Membership Revenue**

- \* Overall the membership revenue remains similar to previous years with a slight reduction in membership numbers due to financial pressures on households. Membership has a natural attrition as the highest need for information and services is within the first 5 years of diagnosis.
- \* On average we achieve around 25 new subscribing members per month throughout the year to 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 review has identified a number of issues faced by hospitality in regard to how they need to comply with food control plans. Our Dietary Education Manager is working with MPI and hospitality to identify ways we can improve safe eating out options for people with coeliac disease that will be popular to hospitality venues. This includes encouraging the completion of our Gluten Free Food Safety Training Certificate and targeted education to all stakeholders.

**Grant and Trust Revenue**

- \* Revenue from Grants and other Funders remained similar to previous years

**Sponsorship and Advertising**

- \* The support from our manufacturing stakeholders was critical in allowing us to meet the costs of our conference in November and our magazine and Coeliac Awareness week promotions.

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

- \* Coeliac Awareness Week 2023 was very successful again this year.

**Connecting with Community**

- \* Our AGM was again via zoom and we had 28 attendees (14 via zoom and 14 in person)
- \* Over 13.5k followers on Facebook and ~87.6k visits to our website and 13k to our YouTube channel
- \* Our self assessment tool has been accessed by ~1.3k people over the year
- \* Monthly newsletters go out to members with relevant information

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

	<b>2024</b>	<b>2023</b>
Number of volunteer coordinators	30	30
Number of ambassadors	8	7
Number of CNZ members	2,269	2,353
Number of Auckland District Health Board funded child memberships	105	85
Number Dining Out Programme partners	9	8
Number of Crossed Grain Logo licenses	57	54
Number of Facebook followers	13,531	12,777
Number of Instagram followers	2,148	not recorded
Event numbers (31 events 2023 42 events 2024)	2,077	823
Conference attendees	224	-
Website users	87,689	88,057
Number using self assessment tool (cumulative totals not individual year total)	6,713	5,359
YouTube subscribers	211	184
YouTube video content views	13,760	10,216
Magazines (6000 distributed)- readership estimated	10,000	10,000

**Statement of Financial Performance  
for the year ended 31 March 2024**

	Notes	<b>2024</b>	<b>2023</b>
		\$	\$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	117,911	152,654
Fees, subscriptions and other revenue from members	1	103,510	103,290
Revenue from providing goods or services	1	188,753	177,321
Interest, dividends and other investment revenue	1	12,814	6,794
other revenue	1	-	-
		422,988	440,059
<b>Expenses</b>			
Expenses related to public fundraising	2	25,143	19,499
Volunteer and employee related costs	2	345,651	272,059
Costs related to providing goods or services	2	60,963	65,938
General admin and other expenses	2	61,513	43,470
		493,270	400,966
<b>Total Expenses</b>		<b>493,270</b>	<b>400,966</b>
<b>Net (deficit) / surplus for the year</b>		<b>(70,281)</b>	<b>39,094</b>

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 2024**

	Notes	<b>2024</b>	<b>2023</b>
		\$	\$
<b>Assets</b>			
<b>Current Assets</b>			
Bank and cash accounts	3	51,783	54,269
Debtors and prepayments	3	51,359	33,315
Investments	3	175,000	261,947
<b>Total Current Assets</b>		<u>278,142</u>	<u>349,531</u>
<b>Non Current Assets</b>			
Property, plant and equipment	7	5,221	4,400
Intangible assets	8	1,041	1,271
<b>Total Non- Current Assets</b>		<u>6,262</u>	<u>5,671</u>
<b>Total Assets</b>		<u>284,404</u>	<u>355,203</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	35,456	23,883
Employee costs payable	5	29,571	23,586
Income in Advance	6	85,941	104,017
<b>Total Current Liabilities</b>		<u>150,968</u>	<u>151,486</u>
<b>Net assets</b>		<u>133,436</u>	<u>203,717</u>
<b>Accumulated Funds</b>			
Accumulated surpluses	9	133,436	203,716
<b>Total Accumulated Funds</b>		<u>133,436</u>	<u>203,716</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 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar revenue	104,793	130,524
Fees, subscriptions and other receipts from members	92,024	121,437
Receipts from providing goods or services	184,898	176,419
Interest, dividends and other investment receipts	12,767	6,212
Payments to suppliers and employees	(480,782)	(402,785)
<b>Total Cash Flows from Operating Activities</b>	(86,300)	31,808
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from investments	261,947	202,719
Payments to increase investments or acquiring investments	(175,000)	(261,947)
Payments to acquire / develop fixed assets	(3,133)	(3,838)
<b>Total Cash Flows from Investing and Financing Activities</b>	83,814	(63,066)
<b>Net increase/ (decrease) in cash</b>	<b>(2,486)</b>	<b>(31,258)</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	54,269	85,527
Cash and cash equivalents at end of period	51,783	54,269
Net change in cash for period	<b>(2,486)</b>	<b>(31,258)</b>

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 2024**

**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 2024**

**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	2024 \$	2023 \$
<b>Donations, fundraising and other similar revenue</b>		
Grants- government and trusts	111,693	131,393
Donations received	6,218	21,261
<b>Total Donations, fundraising and other similar revenue</b>	<u>117,911</u>	<u>152,654</u>
<b>Fees, subscriptions and other revenue from members</b>		
Subscriptions- membership	99,008	100,038
Subscriptions- joining fee	4,502	3,252
<b>Total Fees, subscriptions and other revenue from members</b>	<u>103,510</u>	<u>103,290</u>
<b>Revenue from providing goods or services</b>		
Crossed Grain License	116,224	112,903
Magazine Advertising	12,375	23,650
Sponsorship	22,840	7,383
Revenue Coeliac Awareness Week	23,000	27,350
Events	4,717	-
Dining Out Programme	3,275	2,119
Shop sales- including freight charges	2,467	3,014
Other	3,855	902
<b>Total Revenue from providing goods or services</b>	<u>188,753</u>	<u>177,321</u>
<b>Revenue from interest, dividends and other investments</b>		
Interest	12,814	6,794
<b>Total Revenue from interest, dividends and other investments</b>	<u>12,814</u>	<u>6,794</u>
<b>Total revenue from all sources</b>	<u><b>422,988</b></u>	<u><b>440,059</b></u>
<b>2 Expenses</b>		
<b>Expenses related to public fundraising</b>		
Coeliac Awareness Week	22,051	16,047
Regional Activities	3,092	2,304
Fundraising Expenses	-	1,148
<b>Total Expenses related to public fundraising</b>	<u>25,143</u>	<u>19,499</u>
<b>Volunteer and employee related costs</b>		
Salaries and Wages and Honoraria	335,127	263,141
Contractors	-	285
Staff Recruitment	22	295
Travel and Accommodation	6,680	5,871
Training and Development	859	-
Gifts and Thank you	2,963	2,467
<b>Total Volunteer and employee related costs</b>	<u>345,651</u>	<u>272,059</u>
<b>Costs related to providing goods or services</b>		
Bad Debts	-	1,921
Magazine expenses	43,624	40,401
Shop item purchases	-	628
Bank, Merchant and Eftpos Fees	1,971	2,318
Cyclone Relief	1,238	2,420
Dining Out Programme expenses	4,843	3,566
Video/ website	8,484	13,415
Volunteer expenses	803	1,268
<b>Total Costs related to providing goods or services</b>	<u>60,963</u>	<u>65,938</u>

## Notes to the Performance report

2 Expenses (continued)	2024	2023
	\$	\$
<b>General Admin and other expenses</b>		
ACC Levy	653	768
Rent and Rates	3,870	3,643
Accountancy	500	400
Depreciation	2,542	4,087
Conferences, meetings and events	24,997	1,359
Printing, Postage and Stationery	6,026	6,479
Resources and Collateral	1,833	8,509
Subscriptions	7,071	5,647
Telecommunications and Internet	2,222	2,638
Marketing	489	728
Audit Fees	3,750	3,250
Insurance	1,850	1,805
Electricity	-	-
IT Services	4,421	3,264
Other	968	301
Small Asset Purchase	320	592
Loss on disposal of asset and office relinquish costs	-	-
<b>Total other expenses</b>	<u>61,513</u>	<u>43,470</u>
<b>Total all expenses</b>	<u><b>493,270</b></u>	<u><b>400,966</b></u>
<b>3 Current Assets</b>		
<b>Bank and cash accounts</b>		
Savings Account	5,157	5,022
Cheque Account	46,627	49,247
Credit Cards	-	-
<b>Total Bank and cash accounts</b>	<u>51,783</u>	<u>54,269</u>
<b>Debtors and prepayments</b>		
Debtors (less provision for write off)	38,366	27,980
Prepayments	11,472	3,860
Interest Receivable	1,521	1,474
<b>Total Debtors and prepayments</b>	<u>51,359</u>	<u>33,315</u>
<b>Investments</b>		
Term deposits	175,000	261,947
<b>Total Investments</b>	<u>175,000</u>	<u>261,947</u>
<b>4 Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts payable	19,121	16,049
Other Accruals	3,750	3,500
GST	11,890	5,808
Credit Cards	695	(1,474)
<b>Total Creditors and accrued expenses</b>	<u>35,456</u>	<u>23,883</u>
<b>5 Employee Costs payable</b>		
Holiday pay accrual	20,775	13,125
Wages payable	1,709	1,436
PAYE Payable	7,086	9,025
<b>Total Employee costs payable</b>	<u>29,571</u>	<u>23,586</u>

	2024 \$	2023 \$			
<b>6 Income in Advance</b>					
X- Grain License	30,598	26,339			
Member subscriptions	31,735	32,662			
Grants	17,388	42,995			
Dinning Out Program	596	521			
Advertising in Advance	3,625	1,500			
Coeliac Awareness Week in Advance	2,000	-			
<b>Total Income in Advance</b>	<u>85,941</u>	<u>104,017</u>			
<b>7 Property plant and equipment</b>					
	Opening carrying amount	Purchases	Sales/ Disposals	Current Depreciation	Closing carrying value
	\$	\$	\$	\$	\$
Office Equipment	4,400	3,133	-	(2,312)	5,221
<b>Balance as at 31 March 2024</b>	<u>4,400</u>	<u>3,133</u>	<u>-</u>	<u>(2,312)</u>	<u>5,221</u>
	Cost	Depreciation	Acc Depreciation	Carrying value	
	\$	\$	\$	\$	
Office Equipment	45,555	-	41,155	4,400	
Website	34,835	-	34,835	-	
<b>Balance as at 31 March 2023</b>	<u>80,390</u>	<u>-</u>	<u>75,990</u>	<u>4,400</u>	
<b>8 Intangible assets</b>					
	Opening carrying value	Purchases	Disposals	Current Amortisation	Closing carrying value
	\$	\$	\$	\$	\$
Trademarks	1,271	-	-	(230)	1,041
<b>Balance as at 31 March 2024</b>	<u>1,271</u>	<u>-</u>	<u>-</u>	<u>(230)</u>	<u>1,041</u>
	Cost	Amortisation	Amortisation	Carrying value	
	\$	\$	\$	\$	
Trademarks	2,300	-	1,029	1,271	
Dining Out Programme	27,638	-	27,638	-	
<b>Balance as at 31 March 2023</b>	<u>29,938</u>	<u>-</u>	<u>28,667</u>	<u>1,271</u>	
<b>9 Accumulated Funds</b>	2024 \$	2023 \$			
Balance at beginning of year	203,716	164,621			
Net surplus for year	(70,281)	39,093			
<b>Total Accumulated Funds</b>	<u>133,436</u>	<u>203,716</u>			

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>11 Commitments</b>		
Lease commitment for storage facility at Kiwi storage is month by month with 14 days notice of termination required. \$328pm increased from \$315 per month for two units.(excl GST) two months allowed	656	630
Between 2 and 5 years	-	-
	656	630

There are no other capital commitments at balance date (last year nil)

**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, the Coeliac NZ Conference and our Annual Awareness Week including: Bakels, FreshLife, Lee Kum Kee, Bin Inn, Hubbards, Hi-Chew, Amott's, Angel Bay, Marcel's: as well as product gift packs from Kea Cookies, Allsports Distribution, The Alternative Bread Company, Molly Woppy and Bennetto Natural Foods; and in-kind contributions from Ambassadors Erin Simpson and Rachel Grunwell as well as Food Ambassadors including Brent Martin, Buffy Ellen Gill, Nicole Percy, Jan Bilton, Morgan McKenzie-Moore and Kate Fay.

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.

**19 Prior Period Classification Adjustment**

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





JSA Audit Limited  
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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 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 2024, the statement of financial position as at 31 March 2024, 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 2024;
- the financial position of Coeliac New Zealand Incorporated as at 31 March 2024, 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.

### **Responsibilities of the Management Committee 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**  
**14 June 2024**