

Performance Report

Volunteering Canterbury

For the Year Ended 31 March 2025

Comprising

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Volunteering Canterbury

Statement of Financial Performance

For the period 1 April 2024 to 31 March 2025

	2025	2024
	\$NZ	\$NZ
Income		
Donations and Fundraising	2,128	600
Operational Grants	230,430	203,583
Membership Subscriptions	18,179	16,418
Interest and Investment Income	12,096	13,146
Other Income	3,701	1,219
Total Income	266,534	234,966
Expenditure		
Salaries, Wages, Contractors and Related Expenses	182,943	179,547
Volunteer Expenses	6,070	3,806
Other Expenses for Delivery of Services	50,293	40,377
Grants and Donations Made	300	300
Other Expenses	5,142	4,728
Total Expenditure	244,748	228,758
Funds Accumulated/ (Expended) during year	21,786	6,208



Volunteering Canterbury

Statement of Financial Position

As At 31 March 2025

	2025	2024
	\$NZ	\$NZ
ASSETS		
Current Assets		
Bank accounts, cash on hand and short-term deposits	182,759	158,064
Term Deposits with Maturities between 90 and 365 days Note 8	187,715	189,000
Debtors and Prepayments	3,584	6,004
Total Current Assets	374,058	353,068
Non-Current Assets		
Fixed Assets Note 9	1,894	2,767
Term Deposits with Maturities over 365 days Note 8	10,000	-
Total Non-Current Assets	11,894	2,767
TOTAL ASSETS	385,952	355,835
LIABILITIES		
Creditors and Accrued Expenses	2,115	1,196
Employee Entitlements	23,427	20,553
GST	8,456	6,342
Grants and other Deferred Revenue Note 7	88,574	86,151
TOTAL LIABILITIES	122,572	114,242
NET ASSETS	263,380	241,593
RESERVES		
General Accumulated Funds Note 13	221,563	199,777
Reserves Note 13	41,817	41,817
TOTAL RESERVES	263,380	241,593

This Performance Report was approved by Volunteering Canterbury governance body:

Signed: hBCrestani

Date: 8/8/25

Name: hynette Crestani

Position: Chair

Signed: Niki Chen (Aug 7, 2025 11:03:27 GMT+12)

Date: 07/08/25

Name: Niki Chen

Position: Treasurer



Volunteering Canterbury

Statement of Cash Flows

For the period 1 April 2024 to 31 March 2025

	2025	2024
	\$NZ	\$NZ
Operating Cash Received		
Donations and Fundraising	2,128	600
Operational Grants	220,714	260,370
Membership Subscriptions	30,318	16,418
Interest and Investment Receipts	14,641	10,975
Other Receipts	3,701	1,219
Total Operating Cash Received	271,502	289,582
Operating Cash Applied		
Salaries, Wages and Related Payments	(180,068)	(179,661)
Volunteer Payments	(6,070)	(3,884)
Other Payments for Delivery of Services	(49,503)	(40,307)
Grants and Donations Paid	(300)	(300)
Other Payments	(4,268)	(4,022)
Total Operating Cash Applied	(240,209)	(228,174)
Operating Cash Flow	31,293	61,408
Total Cash Received from Other Activities	-	-
Cash Applied to Other Activities		
Payments to Purchase Fixed Assets	- (2,037)	
Payments to Purchase Investments	(8,715)	(2,601)
Total Cash Applied to Other Activities	(8,715)	(4,638)
Investing/Financing Cash Flow	(8,715)	(4,638)
GST Movement	2,117	840
Net Cash Flow	24,695	57,610
Add Opening Cash Balance	158,064	100,455
Closing Cash Balance	182,759	158,064



Volunteering Canterbury

Statement of Service Performance

Objectives

As the only organisation solely dedicated to volunteering in our region, Volunteering Canterbury's key focus is to connect people and communities through meaningful volunteer opportunities that build relationships and give purpose to their mahi (work).

Collectively, our member organisations, which span the full spectrum of the community sector, support approximately 383,398 people across Christchurch, Selwyn, Waimakariri, and Hurunui. In addition to our online recruitment platform, we assist them by offering targeted one-to-one support, training, workshops, and networking opportunities — all focused on best practice volunteer engagement and management.

According to our most recent annual survey, volunteers contribute over 1,289,257 hours each year in diverse and impactful ways — from assisting vulnerable individuals with daily living, to mentoring, educating, providing administrative support, offering counselling and companionship, supporting the arts, working with youth, and enhancing our physical environment.

We also promote, coordinate, and support group volunteering for teams from businesses, schools, and other organisations, enabling member organisations to deliver larger-scale projects that benefit the wider community.

To champion volunteering, we actively engage with schools, youth events, libraries, training institutions, and community expos. We share inspiring stories through social and traditional media and celebrate the contributions of volunteers through our annual Volunteer Awards.

Through all these efforts, we support a wide range of community initiatives and help volunteer-engaging for-purpose organisations achieve their goals.



Volunteering Canterbury

Statement of Service Performance - Continued

Significant Activities

Activity Measure	2025	2024
Recruitment		
Total unique individuals applying for volunteer roles	3076	2323
Volunteer roles available	592	521
Total number of applications for volunteer roles	5946	4257
Group volunteering events	142	71
Group volunteering attendees	1727	868
Support of Member not-for-profit Organisations		
Support visits to Not-for-profit organisations (includes non-members)	102	92
Workshops	27	22
Network events – Co-ordinator, Manager and social events	13	9
No. people attended Workshops and Network events	449	339
Total number of member organisations	262	271
Newsletters produced	73	76
Promotion of Volunteering		
External Presentations	32	34
External Presentations Attendees	692	833
Displays	12	17
Annual Volunteering Awards event	1	1
Annual Award Recipients - individuals	37	27
Annual Award Recipients - teams	15	11



Volunteering Canterbury

Statement of Service Performance - Continued

Other Information

Volunteering continues to be a powerful force for connection and wellbeing across Aotearoa New Zealand. According to Volunteering New Zealand's State of Volunteering report (2023), over half of New Zealanders (53.0%) contributed their time to support causes, organisations, and people in their communities — a 2.3% increase since 2021. The average number of hours volunteered over a four-week period also rose to 18.1 hours, up from 15.9 hours previously. Our local data highlights several key trends in volunteer engagement through our online recruitment service:

- 32% increase in volunteer applications compared to the previous year
- 49.7% of applicants are aged under 29
- 30% are self-employed or in full- or part-time employment
- 19.9% are seeking employment
- 54.4% identify as European, NZ European, or New Zealander, with representation from over 20 other ethnicities
- 70.5% of applicants are female

The economic impact of volunteering remains substantial. Nationally, it is valued at an estimated \$4 billion per year. Based on the minimum wage rate of \$23.15/hour, the contribution of volunteer time in our region equates to \$29,846,315.

Volunteering Canterbury remains committed to supporting and strengthening volunteering in our community. As both community needs and volunteer expectations continue to evolve, so must the systems that support them. Our focus on outreach, professional development, information sharing, and networking ensures that volunteer-involving organisations in our area remain relevant, appealing, and supportive.

Volunteering plays a vital role in building social cohesion, enhancing resilience, and improving wellbeing. Volunteering Canterbury is committed to ensuring it remains a vibrant and impactful part of our collective future.



Volunteering Canterbury

Entity Information

Type of Organisation

Volunteering Canterbury is a Charitable Trust incorporated under the Charitable Trusts Act 1957.

Purpose of Organisation

Volunteering Canterbury's vision is "People and communities prospering through volunteering" and mission is to "Enable the successful engagement of volunteers by not-for-profit organisations, and promote the benefits of volunteering to people and communities".

We achieve this by:

- Recruiting and supporting volunteers to assist organisations and individuals in need
- Providing free access to volunteer role listings via our website
- Enabling registered community organisations to publish volunteer opportunities online
- Hosting regular workshops and networking events focused on best practices in volunteer management
- Facilitating Tautoko, a dedicated support and advocacy group for not-for-profits
- Offering consultancy and mentorship for community organisations
- Coordinating group volunteering opportunities for businesses, schools, and other groups
- Delivering one-on-one Volunteer Programme reviews to strengthen volunteer engagement
- Promoting the value of volunteering through expos, presentations, guest speaking, key event displays, and social and print media
- Advocating on behalf of volunteers and volunteer-involving organisations
- Celebrating volunteers through our annual Volunteer Recognition Awards and ongoing social media engagement

Structure

Volunteering Canterbury has no separate operating units or branches.

Governance Arrangements

Volunteering Canterbury's Trust Deed states that

"The Board shall total not more than thirteen members comprised of:

- a. not less than seven and no more than nine elected members.
- b. a Board appointed representative of Te Runaka ki Otautahi o Kai Tahu as nominated by the Runaka or another suitable representative of Te Rūnanga o Ngāi Tahu.
- c. a Board appointed representative of the Pacific community.
- d. up to two Board appointed Youth Advisors".

There is one full-time staff member (a General Manager) and three part-time staff members (an Administration and Finance Coordinator (30 hours/week)), a Social Media and Project Coordinator (15 hours/week) and a Selwyn Outreach Coordinator (6 hours/week - this position ceased in December 2024). A regular office volunteer and a small group of community event volunteers support our activities on a regular basis



Volunteering Canterbury

Entity Information - Continued

Controlled Entities

Volunteering Canterbury controls no other entities.

Volunteers and Donated Goods and Services

We acknowledge the support of the following organisations:

- Christchurch Community House, where we are located for provision of community-based office facilities at supportive rates.
- University of Canterbury with whom we work in partnership to deliver annual Student Volunteer Expos.
- Selwyn District Council with whom we have worked in partnership with to deliver training and support to organisations and prospective volunteers in their district.
- Our funders, Christchurch City Council, Lottery Grants, Rātā Foundation, Support for Volunteering Fund, the Christchurch Casino Charitable Community Trust, COGS and Tūao Aotearoa Volunteering New Zealand.



Volunteering Canterbury

Statement of Accounting Policies

1 Basis of Preparation

Volunteering Canterbury is eligible and has elected to apply accounting standard Tier 3 (NFP) because it is not publicly accountable, is not large, and has annual expenditure of less than \$5,000,000.

Transactions are reported on an accrual basis where expenditure is matched to the income funding it. The Financial Statements contained within this report have been prepared on the assumption that the organisation will continue operating for at least 12 months after Balance Date.

2 Taxation

As a Registered Charity Volunteering Canterbury is exempt from Income Tax.

Volunteering Canterbury is registered for GST, and all figures are shown exclusive of GST with the exception of Payables and Receivables disclosed in the Statement of Financial Position

3 Non-current assets

Items of non-current assets are recognised at Cost less accumulated depreciation. Depreciation is applied equally over the expected useful life of the asset as follows:

Furniture and Fittings: 10 Years

Office equipment: 6 Years

Computer and Office Equipment: 5 Years

Investments are recorded at cost plus interest received and compounded at Balance Date. Interest earned but not yet received at balance date is disclosed as interest accrued.

4 Grants and Other Income Recognition

Unexpended portions of grants with a documented expectation on how they can be used are recognised as liabilities (deferred income). Only the expended part of grants is recognised as Income in the Statement of Financial Performance.

For the recognition of all income and expenses, the methods described in Accounting Standard Tier 3 (NFP) have been strictly followed, and can be accessed here:

<https://www.xrb.govt.nz/standards/accounting-standards/not-for-profit-standards/standards-list/reporting-requirements-for-tier-3-not-for-profit-entities/>

5 Definition of Cash in Statement of Cash Flows

Only bank accounts and term deposits with maturities of 90 days or less are included in the opening and closing cash balances reported in the Statement of Cash Flows.

Term Deposits or similar cash investments over longer periods are treated as investments in the 'Other Activities' section, and do not appear in opening or closing cash balances.

6 Changes in Accounting Policies

All accounting policies have been applied consistently with previous years.



Volunteering Canterbury

Notes to the Accounts

7 Grants and Donations

Volunteering Canterbury has received and expended the following grants, with thanks:

a. Grants expected to be fully expended in the following financial year:

2025			
	Received	Unexpended at end of year	Purpose of unexpended amounts
Christchurch Casino	1,000	884	Operational Costs
Christchurch City Council	40,000	-	
COGS	7,000	-	
DIA - Community and Volunteering Capability Fund	55,034	-	
Lottery Community	60,000	20,489	Operational Costs
Rata Foundation	54,680	55,062	Operational Costs & Governance Training
Selwyn District Council	3,000	-	
Totals	220,714	76,435	

2024			
	Received	Unexpended at end of year	Purpose of unexpended amounts
COGS	8,000	2,484	Operational Costs
Lottery Community	55,000	28,316	Operational Costs
Rata Foundation	99,680	53,350	Operational Costs
Christchurch City Council	40,000	-	
Christchurch Casino Community Trust	2,000	2,000	Training Costs
Selwyn District Council	5,500	-	
DIA - Community and Volunteering Capability Fund	50,190	-	
Totals	260,370	86,151	

Totals	2025	2024
Unexpended Grants	76,435	86,151
Memberships in Advance	12,139	-
Total	88,574	86,151

8 Investments

As at 31 March 2025, Volunteering Canterbury held \$197,715 of term deposit investments with westpac bank:

Term deposits with maturities of less than 12 months after balance date are classified as current assets. Those with maturities greater than 12 months after balance date are classified as non-current assets.



Volunteering Canterbury

Notes to the Accounts - Continued

9 Fixed Assets

a. Depreciable Assets

2025				
Asset Class	Book Value 2024	Net Additions	Depreciation	Book Value 2025
Furniture & Fittings	42	-	21	21
Computer Equipment	2,593	-	783	1,810
Office Equipment	133	-	70	63
Total	2,767	-	874	1,893

2024				
Asset Class	Book Value 2023	Net Additions	Depreciation	Book Value 2024
Furniture & Fittings	116	(52)	21	42
Computer Equipment	1,119	2,037	563	2,593
Office Equipment	202	-	69	133
Total	1,437	1,986	654	2,767

10 Contingent Liabilities, Commitments and Guarantees

The Trust has Westpac credit cards with a facility of up to \$4,000 (2024: \$4,000)

The Trust's sublease agreement with Christchurch Community House Te Whakaruruhau Ki Otautahi Trust runs from 1 May 2022 to 1 May 2028, with three 6-year right of renewal. Under this agreement, the Trust has an annual rental of \$9,696 payable monthly in advance.

11 Related Parties

The following significant financial transactions have occurred with related parties during the reporting year:

2025

A staff member is on the COGS board, funding received from COGS is multi-year and has not been reassessed in the period the staff member is on the COGS board.

A board member and staff member are also members of Christchurch Community House's Board. Volunteering Canterbury Paid \$21,113 for Rental, carparking and other administrative services to Christchurch Community House during the 2024 financial year.

A staff member is on the board of Community Capacity Accounting who provide accounting services to the Trust.

2024

A staff member is on the COGS board, funding received from COGS is multi-year and has not been reassessed in the period the staff member is on the COGS board.

A board member and staff member are also members of Christchurch Community House's Board. Volunteering Canterbury Paid \$19,042 for Rental, carparking and other administrative services to Christchurch Community House during the 2024 financial year.

12 Events after Balance Date

There have been no reportable events after Balance Date.



Volunteering Canterbury

Notes to the Accounts - Continued

13 Movements in Reserves

2025	Accumulated Funds	Settlement Reserve	Total
Opening Balances	199,777	41,817	241,594
Correction of Errors	-	-	-
Funds Accumulated/ (Expended) during year	21,786	-	21,786
Closing Balances	221,563	41,817	263,380

2024	Accumulated Funds	Settlement Reserve	Total
Opening Balances	193,569	41,817	235,386
Funds Accumulated/ (Expended) during year	6,208	-	6,208
Closing Balances	199,777	41,817	241,594

The Settlement Reserve is a fund equivalent to approximately three months' expenses held for the purpose of allowing the organisation to wind up and settle all accounts should it cease to operate.

14 Correction of Errors

There have been no reportable corrections of errors during the financial year.

Previous Year: Nil

15 Accounting Standard Transition

This is the first year Volunteering Canterbury has reported under the new Tier 3 (NFP) Standard.

Prior year figures have been restated for consistency and comparability to the current financial year.



INDEPENDENT AUDITOR'S REPORT
To the Members of Volunteering Canterbury
Opinion

We have audited the accompanying Performance Report of Volunteering Canterbury on pages 2 to 13, which comprises the Entity Information, the Statement of Service Performance, the Statement of Financial Performance and Statement of Cash Flows for the year ended 31 March 2025, the Statement of Financial Position as at 31 March 2025, a Statement of Accounting Policies and Notes to the Performance Report including material accounting policy information and other explanatory information.

In our opinion, the accompanying Performance Report presents fairly, in all material respects:

- the entity information for the year ended 31 March 2025;
- the service performance for the year ended 31 March 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods;
- the financial position of Volunteering Canterbury as at 31 March 2025, and its financial performance, and cash flows for the year then ended,

in accordance with the Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB).

Basis for Opinion

We conducted our audit of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Accounting Policies and Notes to the Performance Report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the Entity Information and Statement of Service Performance in accordance with New Zealand Auditing Standard 1 (Revised) 'The Audit of Service Performance Information' (NZ AS1 (Revised)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Volunteering Canterbury 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, Volunteering Canterbury.

Trustees' Responsibility for the Performance Report

The Trustees are responsible on behalf of the entity for:

(a) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;

(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 the Tier 3 (NFP) Standard, and

(c) for such internal control as the Trustees 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 Trustees are 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 Trustees either intend 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 ISAs and NZ AS1 (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 NZ AS1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees 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 a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees 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.



Smith and Jack Limited
Christchurch
11 August 2025

