Performance Report

Volunteering Canterbury

For the Year Ended 31 March 2026

Prepared by Community Capacity Accounting

Comprising

Entity Information

Type of Organisation

Volunteering Canterbury is a Charitable Trust incorporated under the Charitable Trusts Act 1957.
Volunteering Canterbury is also a Registered Charity, registered under the Charities Act 2005.

Purpose of Organisation

Volunteering Canterbury's vision is "To enable meaningful volunteer opportunities which build connections and make mahi have meaning." and mission is "People and communities connecting through volunteering."
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 two part-time staff members (an Administration and Finance Coordinator (32 hours/week – this position ceased in March 2026) and a Social Media and Project Coordinator (15 hours/week). Two regular office volunteers support our activities on a regular basis.

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Controlled Entities

Volunteering Canterbury controls no other entities.

Volunteers and In-Kind Donations

Volunteering Canterbury Board member are volunteers with community connections, governance experience, finance expertise, youth perspective and representation from Te Ao Maori and Pasifika communities.

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.
- Multicultural Recreation and Community Centre, Welcoming Communities and Christchurch City Council with whom we have partnered to deliver a second Newcomers Volunteer Expo (February 2026) (attended by 200+ participants and supported by 13 community organisations)
- Inde Technology, Bishop Associates, Community Capacity Accounting and the University of Canterbury Professional and Community Engagement Programme (PACE) which have facilitated sessions of the Tautoko Network programme of events

Main Sources of Funds

Volunteering Canterbury receives annual subscriptions from its member organisations and is predominantly funded by grants. Our funders include Christchurch City Council, Lottery Grants, Rata Foundation, Support for Volunteering Fund, and the Community Organisation Grants Scheme (COGS) Christchurch/Banks Peninsula and Rural Canterbury, the Christchurch Casino Charitable Community Trust and Tuao Aotearoa Volunteering New Zealand.

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Volunteering Canterbury

Statement of Financial Performance

For the period 1 April 2025 to 31 March 2026

		2026	2025
Income		**$NZ**	**$NZ**
Donations and Fundraising		1,300	2,128
General Grants	Note 7	178,278	132,396
Government Contracts and Grants	Note 7	92,997	98,034
Membership Subscriptions		19,114	18,179
Interest and Investment Income		8,682	12,096
Other Income		3,566	3,701
Total Income		**303,937**	**266,534**
Expenditure			
Salaries, Wages, Contractors and Related Expenses		227,491	182,943
Volunteer Expenses		7,143	6,070
Other Expenses for Service Delivery		46,956	54,562
Grants and Donations Made		236	300
Other Expenses		829	873
Total Expenditure		**282,655**	**244,748**
Funds Accumulated/ (Expended) during year		**21,282**	**21,786**

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Volunteering Canterbury

Statement of Financial Position

As At 31 March 2026

		2026 $NZ	2025 $NZ
ASSETS			
Current Assets			
Bank accounts, cash on hand and short-term deposits		128,227	182,759
Long-term deposits due within 365 days		184,441	187,715
Debtors and Prepayments		2,598	3,584
Total Current Assets		**315,265**	**374,058**
Non-Current Assets			
Fixed Assets	Note 9	9,263	1,894
Term Deposits with Maturities over 365 days		21,002	10,000
Total Non-Current Assets		**30,266**	**11,894**
TOTAL ASSETS		**345,531**	**385,952**
LIABILITIES			
Creditors and Accrued Expenses		11,026	10,571
Employee Entitlements		12,085	23,427
Grants and other Income in Advance	Note 7	37,758	88,574
TOTAL LIABILITIES		**60,869**	**122,572**
NET ASSETS		**284,662**	**263,380**
RESERVES			
General Accumulated Funds	Note 14	213,812	221,563
Reserves	Note 14	70,850	41,817
TOTAL RESERVES		**284,662**	**263,380**

This Performance Report was approved by Volunteering Canterbury governance body:

Signed: Annette Campbell (Aug 7, 2026 13:27:48 GMT+12) Date: 07/08/2026

Name: Annette Campbell Position: Board Chair

Signed: Niki Chen (Aug 6, 2026 16:35:02 GMT+12) Date: 06/08/2026

Name: Niki Chen Position: Board Treasurer

Volunteering Canterbury

Statement of Cash Flows

For the period 1 April 2025 to 31 March 2026

	2026 $NZ	2025 $NZ
Operating Cash Received		
Donations and Fundraising	1,300	2,128
General Grants	124,930	122,680
Government Grants & Contracts	92,997	95,034
Membership Subscriptions	21,658	30,318
Interest and Investment Receipts	9,528	14,641
Other Cash Received	3,566	5,818
Total Operating Cash Received	**253,979**	**270,619**
Operating Cash Applied		
Salaries, Wages and Related Payments	(238,833)	(180,068)
Volunteer Payments	(7,143)	(6,070)
Service Delivery Payments	(45,957)	(50,770)
Grants and Donations Paid	(236)	(300)
Other Payments	(416)	-
Total Operating Cash Applied	**(292,586)**	**(237,208)**
Operating Cash Flow	**(38,606)**	**33,411**
Total Cash Received from Other Activities	-	-
Cash Applied to Other Activities		
Payments to Purchase Fixed Assets	(8,199)	-
Payments to Purchase Investments	(7,728)	(8,715)
Total Cash Applied to Other Activities	**(15,926)**	**(8,715)**
Investing/Financing Cash Flow	**(15,926)**	**(8,715)**
Net Cash Flow	**(54,532)**	**24,695**
Add Opening Cash Balance	182,759	158,064
Closing Cash Balance	**128,227**	**182,759**

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, gifted over 983,000 volunteer hours which made a contribution of over 878,000 acts of volunteering, directing impacting Cantabrians across Christchurch, Selwyn, Waimakariri, and Hurunui. In addition to our online recruitment platform, we offer targeted one-to-one support, training, workshops, and networking opportunities which focus on best practice volunteer engagement and management.

According to our most recent annual survey, volunteers contribute 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 while providing a volunteer opportunity to group participants who may not have had such an opportunity before, and introducing a community organisation of which they previously may not have been aware.

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 community organisations achieve their goals.

Significant Activities

Activity Measure	**2026**	**2025**
Recruitment		
Total unique individuals applying for volunteer roles	3,041	3,076
Volunteer roles available	528	592
Total number of referrals for volunteer roles	6,415	5,946
Group volunteering events	88	142
Group volunteering attendees	1,292	1,727
Support of Member not-for-profit Organisations		
Support visits to Not-for-profit organisations (includes non-members)	93	102
Workshops	26	27
Network events - Co-ordinator, Manager and social events	13	13
Number of people attended Workshops and Network events	305	449
Total number of member organisations	278	262
Newsletters produced	87	73
Promotion of Volunteering		
External Presentations	33	32
External Presentations Attendees	835	692
Displays	5	12
Annual Volunteering Awards event	1	1
Annual Award Recipients - individuals	42	37
Annual Award Recipients - teams	11	15

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:

- 7.9% increase in referrals for volunteer roles compared to the previous year
- 48.3% of applicants are aged under 29
- 30% are self-employed or in full- or part-time employment
- 28% are seeking employment
- 30% identify as New Zealander or NZ European with representation from over 15 other ethnicities
- 63% 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 $23.50/hour, the contribution of volunteer time in our region equates to $23,115,297.

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.

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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 Property, Plant and Equipment are shown at Cost less accumulated depreciation. Depreciation is applied equally over the expected useful life of the asset.

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 significant grants with a documented expectation on how they can be used are recognised as liabilities (deferred income). Only the expended part of significant 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.

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7 Grants and Donations

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

Figures given below may not align with any particular line in the Statement of Financial Performance or Statement of Cash Flows due to mandatory categorisation requirements.

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

2026					
Funder	**Unexpended at start of year**	**Received**	**Expended during year**	**Unexpended at end of year**	**Purpose of unexpended amounts**
Christchurch Casino	884	750	1,634	-	
COGS	-	9,500	9,500	-	
Lottery Community	20,489	60,000	80,489	-	
Rātā Foundation	50,000	50,000	76,913	23,087	Operational Costs
Rātā Foundation - Governance Bites	5,062	4,680	9,742	-	
DIA - Community and Volunteering Capability Fund	-	52,997	52,997	-	
Christchurch City Council	-	40,000	40,000	-	
Totals	**76,435**	**217,927**	**271,275**	**23,087**	

2025					
Funder	**Unexpended at start of year**	**Received**	**Expended during year**	**Unexpended at end of year**	**Purpose of unexpended amounts**
Christchurch Casino	2,000	1,000	2,116	884	Operational Costs
Christchurch City Council	-	40,000	40,000	-	
COGS	2,484	7,000	9,484	-	
DIA - Community and Volunteering Capability Fund	-	55,034	55,034	-	
Lottery Community	28,316	60,000	67,827	20,489	Operational Costs
Rātā Foundation	50,000	50,000	50,000	50,000	Operational Costs
Rātā Foundation - Governance B	3,350	4,680	2,968	5,062	
Selwyn District Council	-	3,000	3,000	-	
Totals	**86,150**	**220,714**	**230,430**	**76,435**	

Totals	**2026**	**2025**
Unexpended Grants	23,087	76,435
Other Income in Advance	14,671	12,139
Total	**37,758**	**88,574**

8 Contingent Liabilities, Commitments and Guarantees

The Trust has Westpac credit cards with a facility of up to $4,000 (2025: $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.

The Trust has a contract with Employsure. There is a monthly committment of $211 over a 5 year term which started in June 2025.

9 Fixed Assets

a. Depreciable Assets

2026

Asset Class	Book Value 2025	Net Additions	Depreciation	Book Value 2026
Furniture & Fittings	21	-	(21)	-
Computer Equipment	1,809	1,216	(744)	2,281
Office Equipment	64	-	(64)	-
Website	-	6,982	-	6,982
Total	**1,894**	**8,198**	**(829)**	**9,263**

2025

Asset Class	Book Value 2024	Net Additions	Depreciation	Book Value 2025
Furniture & Fittings	42	-	(21)	21
Computer Equipment	2,592	-	(783)	1,809
Office Equipment	133	-	(69)	64
Website	-	-	-	-
Total	**2,767**	**-**	**(873)**	**1,894**

10 Related Parties

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

2026

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

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 2025 financial year.

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

11 Investments

As at 31 March 2026, Volunteering Canterbury held $205,443 in 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.

12 Correction of Errors

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

13 Events after Balance Date

There have been no reportable events after Balance Date.

14 Movements in Reserves

2026	Accumulated Funds	Settlement Reserve	Total
Opening Balances	221,563	41,817	263,380
Transfers to Reserves	(29,033)	29,033	-
Funds Accumulated/ (Expended) during year	21,282	-	21,282
Closing Balances	**213,812**	**70,850**	**284,662**

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

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.

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Smith + Jack
Chartered Accountants

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 12, 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 2026, the Statement of Financial Position as at 31 March 2026, 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 2026;
- the service performance for the year ended 31 March 2026, 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 2026, 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.

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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
7 August 2026

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