

# The Gisborne District

*Disaster Relief Trust*  
**ANNUAL REPORT**



Te Kaunihera o Te Tairāwhiti  
**GISBORNE**  
DISTRICT COUNCIL





## A message from our Trustees

As the 2022/23 year unfolded, Te Tairāwhiti faced huge and unexpected challenges when multiple extreme weather events hit the region, triggering 3 separate Civil Defense Emergency Response Declarations.



**Mayor**  
Rehette Stoltz



**Councillor**  
Rhonda Tibble

In early 2023, Cyclones Hale and Gabrielle arrived within 6 weeks of each other, causing a devastating amount of damage. The aftermath of these events left widespread flooding in their place, causing damage to properties, bridges, roads, and other vital infrastructure, and in some cases, leaving entire communities isolated.

Our community could not have remained in good spirits whilst facing so much devastation without the kindness and generosity of others, and in particular, without the generosity shown by those who donated to the Disaster Relief Trust.

The Disaster Relief Trust was established with the intention of being a public fund which anyone could donate to, to provide support and assistance to the Te Tairāwhiti community following emergency events and disasters.

This year, we received over \$3 million in public donations to the Disaster Relief Trust, with the majority of donations being made after Cyclone Gabrielle. The impact these donations have had on our community cannot be understated, as has been expressed in the many thank you letters Council has received since funds were distributed.

The function of this Trust and the donations received helped provide financial assistance to those who had been displaced, and those whose homes had suffered significant damage as a result of the severe weather events.

On behalf of Gisborne District Council and the Te Tairāwhiti community, we wish to thank everyone who has donated to the Disaster Relief Trust this year and helped provide generous support for our community at a time when it has been much needed.

We invite you to read our Disaster Relief Trust Annual Report and join us in acknowledging the incredible support and generosity our community has received during such difficult times.

*For full details on our Annual Plan please see our website  
[www.gdc.govt.nz/council/plans-policies-and-bylaws/2023-24-annual-plan](http://www.gdc.govt.nz/council/plans-policies-and-bylaws/2023-24-annual-plan)*

### Thank you from our Community

*Kia Ora Team  
I can't thank you enough.  
No words but I would hug you all xx  
Nga Mihi*



## Our Year

Cyclones Hale and Gabrielle caused unprecedented levels of damage to regional infrastructure such as roading, bridges and water supplies, and led to whole communities, families and individuals being isolated and even evacuated from their homes.

Subsequent residual residential damage and loss of homes was significant, and the region was gratefully supported by numerous public donations across New Zealand from people wanting to support our community's efforts to recover.

We received over \$3m in public donations. In June 2023, we had received a large donation of \$400k. The majority of the funds, \$2.6m have been distributed by 30 June 2023

All public donations received were managed and administered through the Trust to ensure that the funding was provided to those who needed it, and to ensure that clear records were kept of how the funding was managed and applied.

An application process was set up so that those members of the community who had experienced personal hardship as a result of the repeated weather events could apply for assistance. Further direct assistance was provided to residential property owners whose homes were either red or yellow stickered. Funding criteria was developed for assessing individual applications, based on the level of hardship experienced relative to others and to the amount of funding available.

These criteria enabled Council to ensure that each applicant would be supported fairly and consistently, regardless of when applications were received. This last outcome was achieved by widely publicizing the availability of the Fund and how to apply and included a closing date that gave everybody affected fair opportunity to apply. This enabled the Trust to consider all applications together alongside the funding available.

We followed a robust process, where each application and needs of our community were assessed, matching our funding framework with the funds that the Trust had available.

This process enabled over 300 individual applications to be supported and over 220 owners of red or yellow stickered homes to receive funding to assist them either repair their homes or find alternate options.

The Fund primarily supported applicants with property repairs and replacement of possessions, restoring access to homes to enable people to move out of emergency accommodation and with direct financial support for the additional costs people were experiencing as a result of the disruption caused by the weather events.

Funding was directed to those areas of the region most directly impacted by the weather events. This included the communities at Te Karaka, along the Coast north of Gisborne city, parts of Gisborne city itself and at Manutuke and Tiniroto.

Public donations are still being received post 30 June and this funding will continue to be applied based on the objective of the Trust for ongoing and future hardships experienced (including emerging further red and yellow stickered properties).

Thank you from our Community

*Thank you so much for your help and support. I really appreciate it. A weight lifted off my shoulders. I can't thank you enough.*  
Ngā mihi







# Service Performance Statement

## Mission

To provide financial and any other relief or assistance to meet the welfare and other needs of people who have suffered damage or loss following a natural or man-made disaster in the Gisborne District or elsewhere in New Zealand. The Trust was not active in the year ended 30 June 2022.

## Main sources of funding

The Disaster Relief Trust primary sources of funding are grants and donations. These were received from a variety of sources including:

- Givealittle
- General Public
- New Zealand Business Community
- External fundraising events and
- Central Government Grants.

Thank you from our Community

*Thank you so much, my family will appreciate this help assistance. We are so grateful for your help, Again thank you and God bless.*

## Framework

The Disaster Relief Trust funds were to provide financial support to residents of Tairāwhiti who had been affected by Cyclone Gabrielle. The payment was a one-off hardship grant for damage caused to residential properties and personal property because of the Cyclone.

All claims are supported by providing documentation and where necessary quotes or invoices. As there were unprecedented needs from our community, the Trust developed a framework for prioritizing where the funds would be spent. When an application is received, the team checks to ensure that the need is consistent with the framework.

More qualitative measures were added to include details of the type of damage and location. This allowed the team to provide a consistent approach across the applications.

## Key principals to qualify for distributions from the Disaster Relief Trust:

- You are an individual, Community group, Family, Organisation or Marae that has been impacted by Cyclone Gabrielle for example have suffered losses due to flooding or silt.
- You are experiencing hardship because of Cyclone Gabrielle at the time of your application.
- You are a resident (owner/occupier) or ratepayer in one of the worst hit areas at the time of the event.
- For private home contents including chattels, essential household items and essentials of daily life (food, accommodation, utilities) which includes vehicles, travel impacts and ability to earn income.
- For family or personal crisis support that is not covered by any other source e.g., Insurance, or by another agency or fund such as Ministry of Social Development (MSD).

## Thresholds:

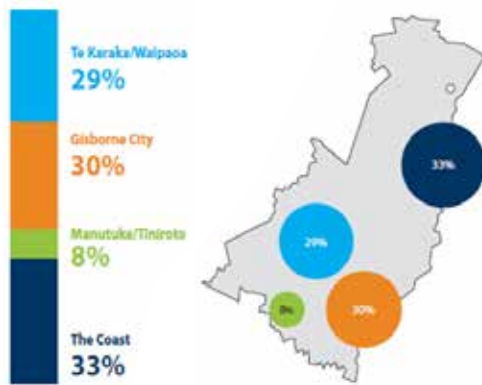
- \$1,000 for individuals.
- \$2,000 for community groups and Marae.
- Up to \$20,000 depending on the extent of damage.

**Other factors and considerations were:**

- Hardship
- No access to other funding including but not limited to insurance, Work and Income Payment for hardship.
- Whether the property had a red or yellow sticker
- Type and level of damage experienced

## Grants distributed

Individual applications received by location.



**417**

individual applications received as at 30 June 2023

**304** applications paid

**36** for payment

**206** being assessed



**233**

red and yellow stickered properties

## Support

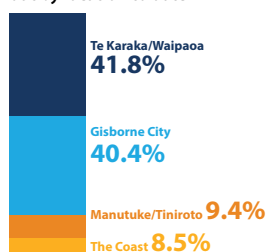
The Trust provided people with funding to assist with basic needs for essential items such as food, clothes, bedding, accommodation, and utilities. Also, to help assist in the reinstatement of damaged essential infrastructure such as water tanks and property access.

A dedicated team of 15 people within the Council was stood up to process and assess applications for funding assistance based on a set of criteria established to provide consistency across applications.

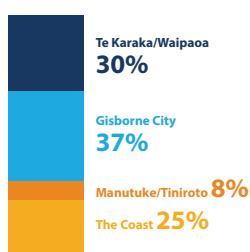
A secondary internal assessment panel reviewed applications before these were put forward to the Mayor and Councillor Tibble for approval and payment.

## Type of Damage Experienced

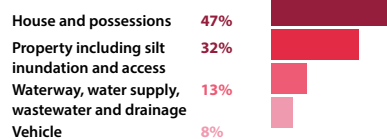
Red and yellow stickered paid out by location to date



Funds paid to applicants by location to date  
*Note: These figures will change as more applications are processed*



Type of damage experienced



*Note: Application figures do not include silt removal property numbers*





**The  
Gisborne  
District**  
*Disaster Relief Trust*

ANNUAL REPORT

Charity  
Summary



<b>Legal name of the charity:</b>	<b>The Gisborne District Disaster Relief Trust</b>
<b>Charitable Purpose:</b>	<i>To provide financial and any other relief or assistance to meet the welfare and other needs of people who have suffered damage or loss following a natural or man-made disaster in the Gisborne District or elsewhere in New Zealand.</i>
<b>Status:</b>	Registered
<b>Date:</b>	27/06/2008
<b>Registration number:</b>	CC26728
<b>Annual Return Due Date:</b>	31/12/2023
<b>Address for service Charity's street address:</b>	15 Fitzherbert Street Gisborne
<b>Charity's postal address:</b>	P O Box 747 Gisborne 4040
<b>Areas of Operation:</b>	Gisborne
<b>Elected Trustees:</b>	<b>Elected Trustees:</b> Rehette Stoltz Rhonda Tibble
<b>Administrative Trustees:</b>	Nedine Thatcher Swann Benjamin Robert John Green

## The Gisborne District Disaster Relief Trust

Statement of Comprehensive Income for the year ended 30 June 2023

Income	Note	(unaudited)	
		2023	2022
		\$	\$
Interest Revenue		13,085	958
Donations	10	3,019,448	50,604
<b>Total Operating Income</b>		<b>3,032,533</b>	<b>51,562</b>
Grants Paid	11	2,618,766	-
Grants Due	12	192,000	-
Audit Fees	9	6,000	-
<b>Total Operating Expenditure</b>		<b>2,816,766</b>	<b>-</b>
<b>Net Surplus/(Loss) before Taxation</b>		<b>215,767</b>	<b>51,562</b>
Income Tax Expense		-	-
<b>Net Surplus after Taxation</b>		<b>215,767</b>	<b>51,562</b>
Total Other Comprehensive Income		-	-
<b>Total Comprehensive Income/(Loss)</b>		<b>215,767</b>	<b>51,562</b>
<b>Total Comprehensive Income/(Loss) Attributable to:</b>			
The Gisborne District Disaster Relief Trust		215,767	51,562
		<b>215,767</b>	<b>51,562</b>

The accompanying notes form an integral part of these financial statements.

Thank you from our Community

*Thank you for your email and donation toward our severely impacted property. It is most appreciated. We realize how hard you all work and look forward to the community getting back on its feet.*



## The Gisborne District Disaster Relief Trust

Statement of Financial Position as at 30 June 2023

	2023	(unaudited) 2022
	\$	\$
<b>Current Assets</b>		
Current Account	538,255	124,489
<b>Total Assets</b>	<b>538,255</b>	<b>124,489</b>
Trade Payables and Accruals	198,000	-
<b>Total Liabilities</b>	<b>198,000</b>	-
<b>Net Assets (Equity)</b>	<b>340,256</b>	<b>124,489</b>
<b>Trust Equity</b>		
Trustee Funds	60,912	60,912
Retained surpluses	279,344	63,577
<b>Total Equity</b>	<b>340,256</b>	<b>124,489</b>

The accompanying notes form an integral part of these financial statements.

Authorised for and on behalf of The Gisborne District Disaster Relief Trust on 12 October 2023.



Nedine Thatcher Swann  
**Administrative Trustee**



Benjamin Robert John Green  
**Administrative Trustee**

Thank you from our Community

*Kia ora  
What welcome news. Thank you so very, very  
much. We are most grateful and sincerely thank  
you and all who contributed to the fund. This will  
be a great help with some hefty expenses once  
we can move forward. Apparently it will be many  
months before we can return to our home. We  
really do so much appreciate.*

## The Gisborne District Disaster Relief Trust

Statement of Changes in Equity for the year ended 30 June 2023

	<b>2023</b>	<b>(unaudited)</b> <b>2022</b>
	<b>\$</b>	<b>\$</b>
Opening Trustee Balance	124,489	72,927
Plus: Contributed Capital - Transfer from Mayoral Relief Fund	-	-
Plus: Net Surplus/(Loss) for the Year and Total Comprehensive Income	215,767	51,562
Trustee Funds	<b><u>340,256</u></b>	<b><u>124,489</u></b>
Attributable to:		
The Gisborne District Disaster Relief Trust	<b>340,256</b>	<b>124,489</b>

The accompanying notes form an integral part of these financial statements.

### Thank you from our Community

*THANK YOU, We humbly thank you  
for the gift from the people of Gisborne  
This has made a huge impact on  
making our lives easier  
Thank You*



## The Gisborne District Disaster Relief Trust

Statement of Cash Flows for the year ended 30 June 2023

	2023	(unaudited) 2022
	\$	\$
<b>Cashflows from Operating Activities</b>		
Cash was provided from:		
Donations	3,019,448	-
Cash was applied to:		
Grants paid	(2,618,766)	-
Net Cash Flows from Operating Activities	400,682	-
<b>Cash flows from Investing and Financing Activities</b>		
Receipts retained in current account	(400,682)	-
Net Cash Flows from Investing and Financing Activities	(400,682)	-
<b>Net Increase/(Decrease) in Cash Held</b>	-	-
Cash and cash equivalents at the beginning of the year	-	-
<b>Cash and cash equivalents at the end of the year</b>	-	-

Thank you from our Community

*I want to thank you very much for the \$13,000 received yesterday. The support and assistance is very much appreciated by my family and will help the rebuild.*

# The Gisborne District Disaster Relief Trust

## Notes to the Financial Statements

### For the Year Ended 30 June 2023

#### Note 1. Statement of Accounting Policies

##### Reporting Entity

The Gisborne District Disaster Relief Trust (the Trust) was established by Gisborne District Council on 28th February 2008.

The Trust is registered as a charitable trust under the Charities Act 2005 (CC 26728).

The primary objective of the Trust is to meet the welfare and other needs of people who have suffered damage or loss following a natural or man-made disaster in the Gisborne District or elsewhere in New Zealand.

The Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002.

Accordingly, the Trust has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS) as defined in the Public Audit Act 2001, and all Offices of Parliament.

The financial statements of the Trust are for the year ended 30 June 2023. The financial statements were authorised for issue by the Board of Trustees on 12 October.

##### Basis of Preparation

Statement of Compliance

The entity has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of less than \$2,000,000.

Annual expenses exceeded \$2,000,000 for the first time during the year ended 30 June 2023 due to repeated severe weather events. In line with the guidance provide in EG A1 Guide to Application of the Accounting Standards Framework paragraph 85, the Trustees elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector).

All transactions in the Performance report are reported using the accrual basis of accounting. The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice in New Zealand (NZ GAAP).

There has been no impact on the measurement and recognition of amounts as a result of transition to PBE SFR-A (PS).

##### Measurement Base

The financial statements have been prepared on a historical cost basis.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency is New Zealand dollars.



## Specific Accounting Policies

### Revenue

#### *i) Donations*

Where assets are acquired for nil or nominal consideration, the fair value of asset received is recognised as revenue in the Statement of Comprehensive Income.

#### *ii) Interest*

Interest income is recognised using the effective interest method.

### Expenditure

#### *i) Grants*

Non-discretionary grants are those grants that are awarded when the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those that relate to red/yellow stickered properties, where the homeowner does not need to apply. We have accrued \$192k of grants due for red/yellow stickered properties not paid as at 30 June.

### Goods and Services Tax

All amounts are shown inclusive of goods and services tax (GST). The Trust is not registered for GST.

### Income Tax

The Trust is a registered charity under the Charities Act 2005 and therefore is exempt from income tax.

### Financial instruments – Financial Assets

The Trust presently has the following categories of financial assets:

#### Current Account

The current account is designated as a loan receivable from the Gisborne District Council. Loans receivable are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. The current account is recognised initially at fair value, and subsequently carried at amortised cost. Refer to Notes 4 and 7.

### Trustees

Trustees can be made up of Elected Trustees, Citizen Trustees and Administrative Trustees. Administrative Trustees have no power to make a decision in the granting of funds.

### Note 2. Commitments & Contingent Liabilities

At balance date, the Trust had no outstanding commitments or contingencies (2022: Nil)

### Note 3. Capital Expenditure Commitments

There are no commitments for capital expenditure at the balance date. (2022: Nil)

#### Note 4. Related Party Transactions

The trust was settled by the Gisborne District Council. The trust assets are represented by an interest-bearing loan to GDC.

#### Note 5. Remuneration

There has been no remuneration paid to Trustees (2022: Nil)

#### Note 6. Significant events after Balance Date

There has been no significant events after Balance Date (2022: Nil)

#### Note 7. Categories of Financial Instruments

	2023	(unaudited) 2022
	\$	\$
<b>Financial Assets</b>		
<b>Current Assets</b>		
Current Account	538,255	124,489
<b>Current Account at Amortised Cost</b>	<u>538,255</u>	<u>124,489</u>

#### Note 8. Financial Instrument Risk

The Trust has policies to manage the risk associated with financial instruments. The Trust is risk averse and seeks to minimise exposure from its treasury activities. These policies do not allow any transactions that are speculative in nature to be entered.

#### Fair Value

Fair value is the amount for which an item could be exchanged, or a liability settled between knowledgeable parties in an arm's length transaction. The fair values of all financial instruments equate to the carrying amount recognised in the Statement of Financial Position.

For financial instruments held at the balance date, the Trust has no exposure to market risks on those financial instruments that give rise to an impact on the surplus/deficit and equity.

#### Credit Risk

Credit risk is the risk that a third party will default on its obligations to the Trust, causing the Trust to incur a loss.

The Trust's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of its current account - GDC.

#### Liquidity Risk

Liquidity risk is the risk arising from unmatched cash flows and maturities. On a cash flow basis, the trust maintains sufficient funds to cover all obligations as they fall due.

Thank you from our Community

*That's great news, thank you.  
Kia ora we are so grateful to you all  
Arohanui to you all  
Nga Mihi*



#### Note 9. Audit Fees

A Deed of Variation of Trust Deed was signed 21 July 2016 to amend Clause 13.2 of the Trust Deed. The amended Clause 13.2 reads: All accounts shall be audited as part of the Council audit process unless the trustees pass a resolution that no audit be undertaken, and an audit is not otherwise required by the Charities Act 2005 (or any legislation in replacement of this Act). The Trustees reviewed the financial transactions of the Gisborne District Disaster Relief Trust for the year ended 30 June 2023.

As there have been significant transactions during the year and In accordance with the amended clause 13.2 of the Gisborne Disaster Relief Trust Deed, the trustees resolve that an audit is undertaken of the financial statements for the year ended 30 June 2023.

#### Note 10. Donations

Donations received to support those affected by Cyclone Gabrielle were \$3.019m.

#### Note 11. Grants Paid

A total of \$2.6m was paid out for over 400 applicants and 200 stickered properties.

#### Note 12. Grants Due

A late donation was received on 27 June 2023 for \$400k, \$192k has been committed to red and yellow stickered properties. The remaining trustee funds will be used towards further applications.

#### Note 13. Trust Management

The Trust's fund is its equity, which comprises Trust retained surpluses. Equity is represented by net assets. The Trust deed requires the Board of Trustees to manage its revenues, expenses, liabilities, assets, investments and general financial dealings prudently. The Trust's equity is largely managed as a by-product of managing revenues, expenses, liabilities, assets, investments and general financial dealings. The objective of managing the Trust's equity is to ensure the Trust effectively achieves its objectives and purpose, whilst remaining a going concern.

#### Note 14. Compliance with the Local Government Act 2002 (LGA 2002)

The Gisborne District Council resolved on 7 November 2022 to exempt the Trust from the Council Controlled Organisation (CCO) reporting requirements of the LGA 2002. The exemption expires 7 November 2025. This exemption was granted taking in to account the nature of the activities provided by the Gisborne District Disaster Relief Trust and the costs and benefits, to the local authority, the council-controlled organisation, and the community as per section 7(5) of LGA 2002.

Under this exemption, the Trust does not need to provide a Statement of Intent (SOI) nor report on the comparison of the performance of the Trust with the SOI and explain any material variances between actual performance and the SOI as required by sections 64, 67 and 68 of the LGA 2002.

Thank you from our Community

*On behalf of our whanau, I would like to express our sincere thanks and gratitude for helping during this stressful time. It feels like a heavy weight lifted off our shoulders. We can now endeavour to bring our home back up to acceptable standard.  
Naku noa*

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF THE GISBORNE DISTRICT DISASTER RELIEF TRUST'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

The Auditor-General is the auditor of The Gisborne District Disaster Relief Trust (the Trust). The Auditor-General has appointed me, Stuart Mutch, using the staff and resources of Ernst & Young, to carry out the audit of the financial statements and service performance information of the Trust on his behalf.

#### Opinion

We have audited:

- the financial statements of the Trust on pages 9 to 16 that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the service performance statement of the Trust on pages 5 to 6.

In our opinion:

- the financial statements of the Trust:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR-A (PS) PBE Simple Format Reporting Standard – Accrual (Public Sector).
- the service performance statement of the Trust presents fairly, in all material respects, the Trust's performance achievements for the year ended 30 June 2023.

Our audit was completed on 3 November 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Trustees and our responsibilities relating to the financial statements and the service performance statement, we comment on other information and we explain our independence.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.



We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Trustees for the financial statements and the service performance statement**

The Trustees are responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Trustees are also responsible for preparing a statement of service performance for the Trust that is fairly presented. This responsibility arises because the Trust has elected to prepare performance information in accordance with PBE SFR-A (PS) PBE Simple Format Reporting Standard – Accrual (Public Sector).

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and a service performance statement that are free from material misstatement, whether due to fraud or error

In preparing the financial statements and the service performance statement, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting, unless the Trustees intend to wind up the Trust or to cease operations, or have no realistic alternative but to do so.

The Trustees' responsibilities arise from clause 13.1 of the Trust Deed of the Trust.

### **Responsibilities of the auditor for the audit of the financial statements and the service performance statement**

Our objectives are to obtain reasonable assurance about whether the financial statements and the service performance statement, as a whole, are 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 carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the service performance statement.

We did not evaluate the security and controls over the electronic publication of the financial statements and the service performance statement.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:





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working world**

- We identify and assess the risk of material misstatement of the financial statements and the service performance statement, 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.
- We 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 Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported service performance within the Trust's framework for reporting its performance.
- We 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 Trust'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 and the service performance statement, 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 Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements and the service performance statement represent 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.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other matter**

The comparative figures in the financial statements and service performance information of the Trust, being the information related to the year ended 30 June 2022 were not audited.

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included on pages 1 to 2 and 8, but does not include the financial statements and the service performance statement, and our auditor's report thereon.

A member firm of Ernst & Young Global Limited



Our opinion on the financial statements and the service performance statement 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 financial statements and the service performance statement, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.

### **Independence**

We are independent of the Trust in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Trust.

A handwritten signature in blue ink, appearing to read 'Stuart Mutch', with a long horizontal stroke extending to the right.

Stuart Mutch  
Ernst & Young  
Chartered Accountants  
On behalf of the Auditor-General  
Wellington, New Zealand

Thank you from our Community

*I wish to thank the Mayoral Relief Fund Grant for the Koha which has been Given To help recover from the Tragedy of Cyclone Gabrielle. Lives lost Homes Destroyed families Displaced picking up the pieces and starting over again. We weathered the storm together looking after each other in our Time of Need. My Whanau will not take for granted the blessing we have received. Thank You*





An aerial photograph of a coastline. A road with a double yellow line runs vertically through the center. To the left is a sandy beach with some driftwood. To the right is turquoise water. The sky is a deep blue.

**The  
Gisborne  
District**

*Disaster Relief Trust*

**ANNUAL REPORT**



Te Kaunihera o Te Tairāwhiti

**GISBORNE**  
DISTRICT COUNCIL