

## Notice of AGM & Agenda

The 30th Annual General Meeting of the Fundraising Institute of New Zealand Incorporated (FINZ) will be held on 26 August 2020 at three venues in Auckland, Christchurch and Wellington commencing at 12 noon.

The meeting venues will be video linked

### Agenda

1. Opening and welcome
2. Apologies
3. Minutes of the 29th AGM held on 9 May 2019
4. Matters arising
  - 4.1 Adoption of new Constitution and Complaints Procedure
5. Reports to be adopted
  - 5.1. Chair's report
  - 5.2. Executive Director's report
  - 5.3. Financial Performance Report
  - 5.4. Membership Report
6. Appointment of Auditor
7. Board Election and Regional Representatives
9. Annual membership subscriptions
10. Any General Business
11. Close of Meeting

## Annual General Meeting

### MINUTES

9 May 2019

Start 12.35am, 9 May 2019

Red Cross House - Board Room

New Zealand Red Cross Ripeka Whero Aotearoa

#### In attendance

<p><u>Members</u></p> <p>Alice Montague (Co-Chair) Shane Chisholm (Co-Chair) Peter Bain Sarah Berman Tilda Bostwick Eleanor Cater Ellie Gray Laura Coleman Jim Datson Catrin Devonald Carole French John Godfrey David Lawson Stephanie Maitland Kathryn Marshall Katie Martin Greg Millar Heather Newell Stephanie Pietromonaco Gail Plamus</p>	<p>Rose-Marie Schiavuzzi Lea Sullivan Belinda van der Monde Anne Wright Diane Armstrong Kellie Gaudin Earle Wilkes Nicky Pridham Nadia Liebert</p> <p><u>Staff in attendance:</u></p> <p>Michelle Berriman (General Manager) Julie Chan (Finance Manager) Minnie Finlayson Tamla Klinac Karen Laverde</p>
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#### 1. Welcome

Alice Montague welcomed everyone at 12:02pm.

## 2. Apologies

Alice Montague called for apologies. The following were noted:

Gail Palamnes Wayne McKenzie Gillian Whitely Mark Newall	Nicki Sayers Errol Pike Liselle Finlay David Gandar Clive Pedley Iyanthi Wijayanayake
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## 3. Minutes of the 28<sup>th</sup> Annual General Meeting held on 4<sup>th</sup> May 2018

The Minutes of the 28<sup>th</sup> Annual General Meeting held on 4<sup>th</sup> May 2018 had been circulated to members.

Members accepted the minutes as a true and accurate record with the following noted/amendments:

- **Ethics committee:** question raised whether Carol Painter's election to the committee was recorded correctly.

*Alice Montague confirmed Carol Painter continued to be an Ethics Committee member.*

- **Ongoing communications:** At the previous AGM, that the Board Chair agreed to the distribution of Board minutes. Concern was raised that this action was not delivered.

*Shane Chisholm clarified that the record was a correct reflection of the Chair's commitment and apologised that this action was not delivered and confirmed that moving forward that Board minutes would be made available.*

- **Matters arising:** At the previous AGM that the Chair had indicated that there would be a Special General Meeting held to table an amended FINZ Rules (Constitution). This meeting had not been held to date.

*Alice Montague clarified that the record was a correct reflection of what was committed to and that this commitment still stood and progress had been made.*

MOTION: That the Minutes of the 28<sup>th</sup> Annual General Meeting as circulated be adopted as a true and correct record.

*Proposed: Shane Chisholm  
Seconded: Greg Millar  
MOTION CARRIED*

## 4. Matters Arising

### **FINZ Constitution**

Alice Montague introduced discussion around changes to the Constitution, specifically around the complaints process. Key discussion points included:

- FINZ has been working with a QC (pro-bono) to review the complaints procedures. It was recommended by the QC that the complaints procedures should be simplified and included in the Constitution.
- That the timeframe taken to receive expert advice had been longer than anticipated.
- It was noted that changes drafted by Jim Datson had been considered and included in the new draft.
- Alice Montague confirmed that the existing Constitution remained in place. She also advised that a new Constitution was being drafted, and it was the Board's intention to call a Special General Meeting within the coming weeks to table and accept the draft Constitution.
- Alice Montague acknowledged that the proposed changes within the Constitution impacted on the role and responsibilities of the Ethics Committee.
- Jim Datson expressed that he was comfortable with the process going forward and noted that the current Constitution remains in place. As a result, there was still a requirement to elect the Ethics Committee and he requested that be undertaken.

### **Ethics Committee**

Alice Montague confirmed the current members of the Ethics Committee were:

- Dominique Leeming
- Carol Painter
- Sheryl Moffat
- Louise Carrol

Jim Datson requested acknowledgement that the individuals listed are proposed members only. This was acknowledged by the Chair.

**MOTION:** That a Special General Meeting be called to discuss and approve a new Constitution and Complaints Procedure.

*Proposed: Shane Chisholm*

*Seconded: Heather Newell*

*MOTION CARRIED*

### **Include a Charity**

A request was made from the floor for discussion of the status of the Include a Charity (IAC) programme. In particular, there was concern raised that a commitment noted in the previous AGM minutes (under 'Financial Report') had not been delivered.

- Shane Chisholm acknowledged the delay in response, confirmed that a full financial review had been completed, and that at their last meeting the Board had re-confirmed their commitment to the ongoing promotion of bequest giving. The Board had also committed to creating a new IAC business case and work plan.
- A Member expressed concern in relation to the management of the income derived from IAC, the time taken to address concerns raised in this regard, and the lack of transparency by FINZ in management of this programme.

- Shane Chisholm acknowledged the point about the time taken to address the concerns raised and said that the Board had been working towards a resolution.
- A Member endorsed the ongoing work of the FINZ Board and management over the past 12 months and asked for acknowledgement of the good things that have been achieved.
- Shane Chisholm proposed that a meeting be held with interested parties to discuss the financial review and possible future of IAC.

## 5. Reports

### Chapter 1:

The following reports had been circulated to members:

1. Co-chairs' Report
2. General Manager's Report
3. Financial Performance Report

Alice Montague suggested that all reports be taken as read.

#### **Chair's Report**

Shane Chisholm asked if there were any questions regard the Chair's Report. No questions were raised.

MOTION: That the Co-chairs' Report as circulated be accepted by members.

*Proposed: Shane Chisholm*

*Seconded: Heather Newell*

**MOTION CARRIED**

#### **General Manager's Report**

Michelle Berriman highlighted the positive aspects of the previous year's activities, particularly with regard to regional activities. Michelle also recognised and thanked the FINZ staff for their dedication and contribution, along with the Board and Chairs.

Michelle expressed the necessity and value of membership retention and growth, and FINZ's commitment to this work ongoing.

MOTION: That the General Manager's Report as circulated be accepted by members.

*Proposed: Shane Chisholm*

*Seconded: Greg Millar*

**MOTION CARRIED**

#### **Financial Performance Report**

Michelle Berriman invited members to ask questions about the Report.

- A question was asked regarding the number of people noted as registered for the conference and requested clarification that the published number was of paying attendees.

*It was confirmed that the number was for paying attendees.*

- Clarification was requested as to what expenses were included within the 'Professional Services' expense line.

*It was clarified that this included the audit, accounting and legal services.*

- Clarification was requested in relation to the specific professional service costs incurred in 2017 and the significant decrease in 2018.

*It was clarified that the expenses incurred in 2017 related to legal costs associated with a specific complaints process challenge. It was also confirmed that this specific expense line was trending downward as expected.*

- Clarification was requested in relation to the 'FINZ BoP Division donation'.

*Michelle Berriman confirmed that this donation was made by the Bay of Plenty Division without consultation with FINZ and that this inappropriate action had been addressed by the previous CEO and the particular bank accounts had been closed.*

- Clarification was requested regarding the noted prepayments.

*It was clarified that this is a standard accounting practice in relation to the reporting of expenses incurred for future events and programmes. In the case of FINZ, it is used, for example, particularly for the next year's conference expenses that were already paid or due.*

- Jim Datson asked for clarification around the 'Other non-current assets'

*It was confirmed that this was the value associated with the registration of the FINZ trademark. The actual payment was made many years ago but the asset value by convention remains in the balance sheet. It is not an expense.*

MOTION: That the Financial Performance Report as circulated be accepted by members.

*Proposed: Shane Chisholm*

*Seconded: Alice Montague*

*MOTION CARRIED*

## 6. Appointment of Auditor

MOTION: That the current auditors Moore Stephens Markhams Wellington be re-appointed for the 2019 year.

*Proposed: Alice Montague*

*Seconded: Jess Timings*

*MOTION CARRIED*

## 7. Announcement of Incoming Board

Alice Montague recognised the work of the FINZ Board this past year.

### **Outgoing Board Representatives:**

Alice Montague thanked:

- Kathryn Marshall, Southern Division representative
- David Lawson, Northern Division representative
- Su Marshall, Board member

Alice recognised the 16 years of dedicated service to FINZ from Su Marshall.

### **Incoming Board Representatives:**

Alice Montague announced the following elected new Board members:

- John Godfrey, Southern Division representative
- Ellie Gray, Northern Division representative
- Dominique Leeming, Board member

Chapter 2:

Chapter 3: **8. Announcement of Ethics Committee**

- As previously discussed the current Ethics Committee members would remain in place until the new Constitution was accepted. A new complaints process would be included as part of the Constitution, following which membership of the Ethics Committee would be confirmed.

Chapter 4:

Chapter 5: **9. Annual Membership Subscriptions**

Michelle Berriman recommended that the AGM accepted retaining the membership subscription as they exist. Alice Montague added that the Board is not proposing any changes.

MOTION: That the annual membership fees remain the same as for the previous period.

*Proposed: Shane Chisholm*

*Seconded: Heather Newell*

*MOTION CARRIED*

## 10. General Business

Chapter 6:

Members were invited to raise any points of general business not previously discussed

- The following points were raised:

- That there was a need for FINZ Codes of Ethics to be revised.
- That that the Certified Fundraising Executive (CFRE) accreditation continue to be promoted to members.
- That the appointment of and the role, responsibilities and rights of Fellows were unclear.

*Shane Chisholm endorsed the proposed review of FINZ Codes and the ongoing promotion of CFRE. He also acknowledged the need to engage with existing Fellows in relation to the role and responsibilities and the appropriate identification and nomination of candidates.*

- Appropriate recognition of the late Kitty Hilton and the late JB Munro was requested at the next FINZ Conference.

*Michelle Berriman confirmed that there were plans regarding these recognitions.*

- Clarification of the process in relation to notifying Board nominees of the election results was requested.

*Michelle Berriman responded that she had followed the Constitution, which does not require FINZ to inform candidates of the outcome prior to the AGM. However, in future, nominees would be advised once the election results were confirmed.*

## 11. Close of Meeting

Shane Chisholm thanked all those in attendance. All attendees were encouraged to attend upcoming FINZ conference.

Meeting closed at 1.06pm

## Matters Arising from Minutes of 29<sup>th</sup> AGM

### New Constitution and Complaints Process

Following the previous AGM, FINZ Fellows Jim Datson and Carol Painter kindly accepted the request of the Board to work with it on the re-drafting of the Constitution and the Complaints Process. They have committed many hours of diligent voluntary work to this undertaking for which the Board are extraordinarily grateful.

Part of the re-drafting has led to the Complaints Procedure being incorporated into the Constitution as Appendix A.

**The Board recommends that members at the AGM adopt the new Constitution and Complaints Process which have been circulated.**

### Include a Charity (IAC)

IAC has not had an active campaign since 2017. FINZ is now moving forward with a plan to reintroduce a campaign within the next 18-24 months. In November 2019, a proposal to accept support from Stephen George was accepted by the Board. The first step on this plan was to commission research into legacy giving in New Zealand. This is now underway.

### Availability of Minutes of Board Meetings

The advice of the current Chair has been that the posting of minutes would have unintended consequences and recommended that a summary of proceedings posted to the FINZ website would be more appropriate.

Members may request a copy of any minute subject to potential redaction of legally privileged information.

### FINZ Ethics Updates

A working group was convened to review the codes of ethics. Their work regrettably remains a work in progress as a result of participants' other unanticipated priorities.

### CFRE

FINZ continues to actively promote the CFRE accreditation. Eva Aldrich, CEO of CFRE International visited New Zealand and attended a L@L in each Region alongside existing

CFRE holders. Additionally, she attended the 2019 Conference at which there was a CFRE booth.

### Fellows

There has been ongoing consultation between the Fellows and the Executive Director which is resulting in agreements regarding the role, status and election of Fellows.

### Tribute to the late Kitty Hilton

The Kitty Hilton Scholarship was launched at the FINZ 2019 Conference. The first two successful scholarships were awarded in March 2020, unfortunately due to the events of Covid-19 the Scholarship recipients will be unable to travel to IFC 2020. It was agreed that the Scholarships for the two recipients will be carried over until such time that travel to Europe is possible.

### Advice of Election Results to Board Nominees

The Chair contacted each nominee after the Board elections to advice on their outcome. Unsuccessful candidates were encouraged to become actively involved in their Region.

# Draft Constitutional Rules

Fundraising Institute of New Zealand Incorporated

Amended and reprinted 2020

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# 1. Name

1.1 The name of the organisation is Fundraising Institute of New Zealand (Incorporated).

# 2. Definitions and interpretations

2.1 In these Rules unless a contrary intention is expressed:

**Appeal Officer (AO)** means a person appointed by the FINZ Board to conduct an appeal arising out of a decision made by the Ethics Committee in response to a complaint investigated under the FINZ Complaints process.

**Board** means the **Board** of the Institute.

**CEO** means the chief executive officer or General Manager or other such title of the senior-most employee of FINZ determined by the Board.

**Code of Ethics** means a code of ethics published by the Institute.

**Code of Professional Conduct** means a code of professional conduct published by the Institute

**Company** means an entity incorporated under the Companies Act 1993 and established for the purpose of profit.

**Complainant** means a person who makes a formal complaint to FINZ

**Days** means working days, being those days during which the office of the Institute is open for normal business

**Defendant** means an individual or organisational, Federation or Corporate Support Member or Fellow of FINZ who is alleged to have breached the FINZ Code of Ethics and/or FINZ Code of Professional Conduct who is the subject of a complaint.

**Donation** means a voluntary contribution by a donor of money, property, goods or services to an organisation for the purpose of furthering that organisation's charitable objects. It does not include a sponsorship or community business partnership, or a fee paid to participate in any fundraising activity.

**Donor** means an individual or other entity that makes a contribution of value to an organisation to further the organisation's charitable objects. A donor includes

both prospective donors and an individual or entity that has previously made a donation. A donor does not include an individual organisation or entity that engages with an organisation for the purpose of trade or exchange of goods or services.

**Ethics Committee** means an independent committee established by the FINZ Board pursuant to the Constitutional Rules for the purposes of investigating and making determinations on complaints.

**Fellow** means a person appointed to membership at that grade under Clause 4.2.4

**Financial voting Member** means a Member meeting the criteria set out in Clause 6.2

**FINZ** means Fundraising Institute of New Zealand Incorporated.

**Formal Complaint** means a notice in writing sent by any person to FINZ, by way of a completed FINZ Complaints Form, concerning an alleged breach of any part of the FINZ Code of Ethics and/or the FINZ Code of Professional Conduct.

**Fundraiser** means a person, company or organisation, who carries out activities, whether for remuneration or as a volunteer, for the purpose of raising funds for the charitable objects of an organisation.

**Fundraising Activity** means an activity carried out by a person, company or organisation, whether for remuneration or as a volunteer, for the purpose of raising funds for the objects of an organisation.

**General meeting** means either an Annual General Meeting or Special General Meeting

**Institute** means the Fundraising Institute of New Zealand Incorporated

**Member** includes all the classes of membership defined in Clause 4.2 of these Rules

**Month** means calendar month

**Not-for-profit organisation** means voluntary, charitable and humanitarian agencies engaged in work to benefit humankind, the environment, or animal welfare without any pecuniary gain to the organisation, or their Trustees, employees, volunteers or any other persons associated with that organisation

**Object** means the objective, purpose or cause, however so defined in an organisation's constitutional documents.

**Officer** means any member of the FINZ Board, or duly appointed member of the Ethics Committee

**Professional Misconduct** means conduct that is a violation of the FINZ Codes of Ethics and/or FINZ Code of Professional Conduct.

**Region** means such smaller defined geographical areas as the Board may from time to time determine

**Secretary** means the CEO, acting as Secretary for the Board

**The Act** means the Incorporated Societies Act 1908 or its successors

**The Institute** and **FINZ** mean Fundraising Institute of New Zealand (Incorporated)

**The Regulations** mean the Regulations under the Incorporated Societies Act 1908 or its successors

**Unsatisfactory Conduct** means conduct that is neglectful of the FINZ Code of Ethics or Code of Professional Conduct.

**Voting Member** includes Individual, Organisation, Federated and Corporate Support Members and Fellows as defined in these Rules

2.2 In these Rules:

2.2.1 words referring to persons include firms, partnerships, companies, corporations and not-for-profit organisations;

2.2.2 where the context permits, words referring to the singular also refer to the plural and vice versa and words signifying one gender also refers to the other gender.

### 3. Objects of Institute

3.1 The main objects of FINZ are to provide education for its Members to ensure ethical fundraising practice that benefits the public through the organisations they serve; and to promote the efficiency and effectiveness of the charitable and not-for-profit sectors. This is to be achieved:

- 3.1.1 on an individual level, in the better performance of professional fundraising endeavours by providing education in best practice methods and techniques;
- 3.1.2 on an organisational level, by representing the interests of such members to government and to the community at large, giving assurance that fundraising is carried out ethically and to professional standards;

by establishing standards and ethics to generally advance the quality of fundraising practice; most particularly by requiring Members to commit to compliance with the Institute's Code of Ethics and Code of Professional Conduct; by providing education and information to, and about, the fundraising profession.

- 3.2 To generally advance the professional standard of the fundraising profession, the Institute will undertake a number of functions, including:

- 3.2.1 provide education, whether delivered in person or via electronic or other communications, to improve standards of fundraising practice in the charities and not-for-profit sector;
- 3.2.2 establish and promote current best practice standards of ethics among members and for the education of non-members, engaged in the raising of funds or the conduct of appeals for charitable, philanthropic, religious, educational or other purposes for the public good;
- 3.2.3 inform organisations, companies, other bodies and the general public to bring about a better understanding of the fundraising profession and ethical methods and practices in the raising of funds or the conduct of appeals for charitable, philanthropic, religious, educational or other purposes for public good;
- 3.2.4 educate the general public about the general principles of fundraising and allow them to make informed decisions about their charitable contributions which give them confidence that their contributions are being used appropriately;
- 3.2.5 give assurance to the general public that those people and organisations that are members of the Institute are conducting fundraising activities using ethical processes to professional standards;
- 3.2.6 provide a means for people to lodge complaints against Members of the Institute if they perceive that ethical or professional conduct has been breached, and to investigate such complaints and hold Members who are found to have infringed those codes accountable for their actions;

- 3.2.7 support charities and not-for-profit organisations in their efforts to raise funds for their cause which, in turn, benefits the general public and communities assisted by those charities and not-for-profit organisations;
- 3.2.8 support, oppose or influence any actual or proposed legislation which might affect the interests of ethical fundraising standards, the Institute, its Members or the fundraising profession in general;
- 3.2.9 support and encourage commitment to the principles of Te Tiriti o Waitangi and to the embedding of equity, diversity and inclusion best practice.
- 3.2.10 publicise the Institute's activities to Members, government, other bodies and the general public using all suitable channels.
- 3.2.11 prepare, edit, publish or distribute by sale or otherwise, books, journals, newspapers, audio visual material or other publications;
- 3.2.12 form and maintain a library or libraries containing books and other publications in either physical or electronic form, of interest to the fundraising profession;
- 3.2.13 appoint delegates or representatives to any other body concerned with similar aims and objects as the Institute;
- 3.2.14 do all such other things as are conducive to the attainment of the objects of the Institute.

## 4. Membership

- 4.1 Membership of the Institute shall comprise any person on whom membership has been conferred in accordance with these rules.
- 4.2 All Members of the Institute shall promote the interests and objects of the Institute and shall do nothing to bring the Institute into disrepute
- 4.3 All Members shall be obliged to declare any conflict of interest, be it monetary or not in order for that conflict to be able to be determined material or not in respect of the Member's potential for participation in or determination on any matter
- 4.4 Membership categories are as follows:
  - 4.4.1 **Individual:** Membership may be conferred upon a person who has substantial involvement in or direct responsibility for the fundraising activities of a not-for-profit organisation or charitable organisation or held such a position and has

subsequent to admission continued to work substantially in the field of fundraising in either a general management, governance, contractor, consulting or supplier to the fundraising industry capacity. Members hold full voting rights and are eligible to hold Regional Committee and Board office.

4.4.2 **Organisation:** Membership may be conferred upon not-for-profit organisations engaged in fundraising. Organisation Members hold full voting rights and are eligible to hold Regional Committee and Board office.

4.4.2.1 **Organisation Members' Voting Rights:** An Organisation Member shall appoint a representative of the organisation to represent it at General Meetings of the Institute and such person shall be entitled to the same voting rights as two Individual Members and may hold Regional Committee and Board office;

4.4.2.2 **Employees of Organisation Members:** Membership benefits will be extended to employees (either paid or volunteer) of Organisation Members who are directly engaged in fundraising. Unless they are the Organisation Member's representative or hold a personal Individual Membership, they do not have voting rights. However, they are eligible to hold Regional Committee and Board office.

4.4.2.3 **No Automatic Organisation Membership:** Organisations that only employ Individual Members as defined in 4.4.1 do not automatically gain the right to promote themselves as Organisation Members

4.4.3 **Federated Organisation's.** Membership may be conferred upon a full group of not-for-profit organisations engaged in fundraising and operating a federated or similar model at the discretion of the FINZ CEO and providing there are no non-participating members of the Federation.

4.4.3.1 **Federated Members' Voting Rights:** A Federated Member shall allow each member entity of the Federation to represent it at General Meetings of the Institute and such person shall be entitled to the same voting rights as an Individual Member and may hold Regional Committee and Board office;

4.4.3.2 **No Automatic Federated Membership:** Organisations that only employ Individual Members as defined in 4.4.1 do not automatically gain the right to promote themselves as Federated Members

- 4.4.4 **Corporate supporter:** Corporate supporter membership may be conferred to any commercial organisation that supplies goods or services utilised in the advancement of fundraising practice or activity
- 4.4.4.1 **Corporate Support Members' Voting Rights:** A Corporate Support Member shall appoint a representative to represent it at General Meetings of the Institute and such person shall be entitled to the same voting rights as an Individual Member and shall be eligible for election to a Regional Committee but ineligible for election or appointment to the Board;
- 4.4.4.2 **Employees of Corporate Support Members:** Membership benefits will be extended to employees (either paid or volunteer) of Corporate Support Members who are directly engaged in fundraising. Unless they are the Corporate supporter Member's representative or hold a personal Individual Membership, they do not have voting rights and cannot be eligible to hold office;
- 4.4.4.3 **No Automatic Corporate Support Membership:** Organisations that only employ Individual Members as defined in 4.4.1 do not automatically gain the right to promote themselves as Corporate Support Members
- 4.3.5 **Fellow:** Fellowship of the Institute may be conferred in accordance with these Rules on a Member (or a paid or volunteer employee of a member) who has for not less than ten (10) years demonstrated outstanding leadership or professional contribution within the Institute or the fundraising profession.
- 4.3.6 **Honorary:** Honorary membership may be conferred upon a person, not necessarily a fundraising professional, who because of distinguished, generous or otherwise meritorious services to the fundraising profession deserves to be honoured by the Institute. Honorary Members are not required to pay membership subscriptions, hold no voting rights and are not eligible to hold office.
- 4.4 The Institute shall maintain a current register of all Members, including their names, addresses and contact details
- 4.4.1 On request, Members shall be given a copy of the information held on the membership register relating to them or other material which is lawful or reasonable for a Member to have access to.
- 4.4.2 The Institute shall not sell or otherwise release a copy of its register or membership details to any third person or organisation other than that publicly available in the Institute's website.

## 5. Admission of members

- 5.1 Persons who are eligible to do so may apply in writing including email on a prescribed form to become Individual, Organisational, Federation or Corporate Support Members, unless they have previously held Membership status within the Institute, or within a similar overseas fundraising organisation that is formally recognised by the Institute, in which case application may be made for recognition or reinstatement of membership.
- 5.2 Each Member and category of Member except for Honorary Members shall be bound to the Code of Ethics and Code of Professional Conduct of the Institute
- 5.3 The Board shall have absolute discretion whether to approve or decline any application for membership, and shall not be bound to give any reasons for so doing.
- 5.4 Nomination for a Member to be made Fellow must include endorsement from a minimum of two Members from any Region as long as those endorsing Members are not from the same organisation or employing body as the nominee. They can either be submitted via a local Regional Committee or direct to National Office The nomination shall contain such details as necessary to support it. Nominations will be forwarded to a committee of current Fellows who will have the opportunity to make a recommendation to the Board. The Board will then consider all available information and make the final decision on conferment of a Fellowship or otherwise. A Fellowship may formally lapse upon recommendation of the committee of current Fellows and the resolution of the FINZ Board.
- 5.5 Honorary Membership may be conferred by the Board at its sole discretion on the recommendation of not less than three (3) voting Members which shall contain such details as shall be necessary to support it.
- 5.6 Changes to the status of membership shall be advised to all Members by publication in the Institute's official communications.

## 6. Annual subscriptions

- 6.1 The Annual General Meeting of the Institute on the recommendation of the Board shall determine the amount of the annual subscriptions payable by the various categories of Members of the Institute.
- 6.2 A voting Member shall not be entitled to exercise voting rights or otherwise take advantage or rights of membership until they have paid their annual subscription including any arrears.

- 6.3 Payment of subscription by a new member will be for the existing financial year which commences 1 January. Any new Member that joins during the year is prorated to the nearest forward month and must pay the subscription due for that year within 60 working days of receipt of admission.
- 6.4 The Board shall have the right to remit all or part of a Member's fees on compassionate or hardship grounds.
- 6.5 The Board shall have the right to remit all or part of a Fellow's membership fees once they have retired from active employment.

## 7. Use of Institute logo and name

- 7.1 Subject to the provisions of this Rule voting Individual Members excluding Honorary Members shall be entitled to describe themselves as a Member (MFINZ) or Fellow (FINZ) of the Institute and use those letters after their name accordingly.
- 7.2 The logo and insignia of the Institute is governed by the Board and may not be used by Members either on their own stationery or otherwise for private gain or enhancement without approval of the Board.

## 8. Public statements

- 8.1 The CEO or another person(s) authorised by the Board shall be the official spokesperson(s) for the Institute. No other Member of the Institute shall make a public statement purporting to represent the views, attitudes or official position of the Institute or take individual action purporting to be taken on behalf of the Institute on any matter.

## 9. Lapse, Suspension or Termination of membership

9.1 A Member of the Institute shall cease to be a Member if:

- 9.1.1 they die
- 9.1.2 they are adjudicated bankrupt or assign their estate for the benefit of creditors
- 9.1.3 they resign their membership

- 9.1.4 they fail to pay any sums due to the Institute for membership dues for three calendar months after notice in writing from the Institute requiring them to pay
- 9.1.5 their membership is terminated pursuant to the provisions of these Rules.
- 9.2 Membership may be suspended or terminated under the following conditions
  - 9.2.1 suspension may be imposed where a Member has engaged in conduct which is contrary to the Institute's Rules, or where a formal complaint which has been investigated in accordance with the Institute's Complaints Process concludes that a Member has acted in a manner that constitutes Unsatisfactory Conduct;
  - 9.2.2 suspension or termination may be imposed where a formal complaint which has been investigated in accordance with the Institute's Complaints Process concludes that a Member has acted in a manner that constitutes professional misconduct.
- 9.3 Any Member wishing to resign from the Institute may do so by sending their resignation in writing to the Secretary.
- 9.4 Any Member ceasing to be a Member of the Institute for any reason whatsoever nevertheless remains liable to the Institute for all moneys which have become due by them prior to their membership ceasing.
- 9.5 Any Member ceasing to be a Member of the Institute must forthwith return any property of the Institute in that person's possession or under that person's control.
- 9.6 Upon cessation of membership the provisions of Clause 7 are withdrawn and a Member may not hold themselves out as Members or use the name or logo of the Institute or disclose any confidential information relating to the Institute or to any other Member of the Institute.
- 9.7 The obligation under Rules 9.4, 9.5 and 9.6 shall survive termination of membership
- 9.8 Any person whose application for membership is declined is eligible for a refund of any fee paid less a deduction for administration. Any person who resigns or whose membership is terminated is not entitled to a refund of any part of their membership fee.

## 10. Control of the Institute

- 10.1 The Board governs the Institute on behalf of its Members **who constitute the Institute's ultimate decision-makers.**

- 10.2 To ensure the efficient administration of Institute matters, the Board will appoint a CEO who will employ further support within the constraints imposed by the Board.
- 10.3 The Board may create such Regions and smaller Branches comprising defined geographical areas within New Zealand as it may from time to time determine.

## 11. The Board

- 11.1 There shall be a Board comprising:
- 11.1.1 one member elected by each Region to represent it on the Board;
  - 11.1.2 not more than six (6) voting members elected by the voting members.  
Nominations for such vacancies shall be called by the National Office no fewer than thirty (30) working days prior to the Annual General Meeting and all such nominations must be received by the National Office no fewer than twenty (20) working days prior to the date of the meeting. In the event of the number of nominations exceeding the number of vacancies the six (6) voting members shall be elected by postal or email ballot with ballot papers distributed no fewer than fifteen (15) working days prior to the Annual General Meeting. The ballot shall close no later than forty-eight (48) hours prior to the Annual General Meeting and the result declared to that meeting. In the event of a tie the successful voting member shall be determined by lot.
  - 11.1.3 The CEO is a non-voting member of the Board, shall fulfil the role of Secretary of the Board and shall have custody of all books, documents and securities of the Institute: and shall act as Returning Officer to conduct all elections in a manner that is fair and encourages the fullest possible participation of Members eligible to vote.
- 11.2 The Officers of the Board shall comprise the Chair who shall be the head of the Institute, Deputy Chair and Treasurer. They shall be elected by the Board-elect from among the members referred to in Rule 11.1.1 and 11.1.2 at a meeting to be held for this purpose immediately prior to the Annual General Meeting of the Institute. They shall hold that office for two (2) years from the conclusion of the meeting of the Board held to determine Officer election and are eligible for re-election to that office for a maximum of two (2) further terms, holding their office for a maximum of six (6) years consecutively.
- 11.3 The Chair shall have such duties and powers as may be reasonably required to enable him or her to properly oversee the business of the Institute.

- 11.4 The Deputy Chair shall assist the Chair to carry out his or her duties as requested or delegated by the Chair and shall exercise all the powers and duties of the Chair in his or her absence
- 11.5 Members of the Board elected pursuant to Rules 11.1.1 and 11.1.2 who are not Officers of the Board shall hold office for a term of two (2) years but shall be eligible for re-election for not more than two (2) consecutive terms, sitting on Board for a maximum of six (6) consecutive years.
- 11.6 The Board shall have power to co-opt to fill vacancies in the event insufficient nominations are received pursuant to Rule 11.1.2 or to fill a vacancy created by the resignation of an elected member. In order to fill such vacancies the Board shall be entitled to co-opt Members of the Institute who hold appropriate qualifications for the position as determined by the Board from time to time. Such places will be deemed vacant at the next election.
- 11.7 The Board may co-opt up to two additional persons to the Board for a specific purpose or for a limited period, or generally until the next Annual General Meeting and any person so co-opted shall have all the obligations, rights and privileges of a Board member
- 11.8 The Chair, with the approval of the Board, may appoint such subcommittees of the Board as are considered necessary or expedient. The Board may delegate any of its powers to such subcommittees and in the exercise of its powers the subcommittee shall conform to any regulations imposed on it by the Board. The Chair and Deputy Chair shall be ex officio members of all committees of the Board except for the Ethics Committee as outlined in Clause 11.7 below..
- 11.9 The Chair, Deputy Chair and CEO may attend and speak at all Regional and Branch meetings.
- 11.10 Ethics Committee. The Ethics Committee is an independent committee of the Board responsible for investigating formal complaints received by the Institute against Members in accordance with the procedures described in Appendix A.
- 11.10.1 The Ethics Committee shall comprise five members
- 11.10.2 The Board shall be responsible for identifying appropriate prospects for appointment to the Ethics Committee and for their recruitment and appointment; including replacement of Ethics Committee members who might resign during their current term, should the number of members fall below 11.7.1 levels

11.10.3 Members of the Ethics Committee shall be committed to the Ethics Committee member Position Description including maintaining the principles of impartiality and natural justice and shall in return be indemnified by the Institute against any claim arising from the Committee's processes or any conclusion drawn from their investigations and hearings

11.10.4 Members of the Ethics Committee shall not be Institute Board members and shall be appointed by the Board and shall hold office for one (1) year but shall be eligible for re-appointment in any subsequent year. The Board will also appoint the Chair of the Ethics Committee. The Chair does not necessarily need to be a Member of the Institute. The Board shall also appoint an independent Appeal Officer in the event that a finding of the Ethics Committee is appealed

11.10.5 The Board shall receive any recommendations from the Ethics Committee to proposed changes to the Codes of Ethics and Code of Professional Conduct and shall delegate to the Ethics Committee the task of reviewing the Codes and the Institute's complaints processes no less than every three years

11.10.6 The Board may publish best practice guidelines in respect of fundraising activity and will undertake to have these reviewed, amended, added to or deleted on a frequency of not less than every ten years. Best practice guidelines do not form part of the Institute's Code of Ethics or Code of Professional Conduct

## 12. Proceedings of the Board

- 12.1 The Board shall meet not less than three (3) times each year at such times and places and by what means including telephone and video conferencing meetings as it may from time to time decide and its meetings will be chaired by the Chair or in her/his absence by the Deputy Chair. Should both the Chair and Deputy Chair be absent then a Chairperson shall be appointed from among those present at the meeting.
- 12.2 A majority of the Board members including the CEO shall constitute a quorum. *In the event that no quorum is achieved, then discussion may ensue but no decisions can be made.*
- 12.3 Upon written application from at least three (3) Board members the Chair or Secretary shall convene a meeting of the Board. Any such meeting must be held within twenty (20) working days of the date of receipt of such requisition and shall attend solely to the stated business of the meeting.

- 12.4 Except as otherwise stated in these Rules, all matters for determination by the Board whether in meeting, by postal or email ballot or otherwise shall be decided by a majority of those voting. The Chair or other person presiding shall have a deliberative vote but not a casting vote and in the case of an equality of votes the motion shall be deemed lost.
- 12.5 The Secretary shall formally notify each Board member of the time, place and/or means of meeting and agenda including relevant reports and papers at least five working days prior to any meeting and be responsible for the recording of minutes for ratification subject to any agreed amendments at a subsequent Board meeting.
- 12.6 The Board Chair, after consultation with the Secretary may call a special meeting of the Board whenever he or she believes the business of the Board warrants it and must do so when requested by any three members of the Board.

## 13. Duties of the Board

- 13.1 It is the duty of the Board generally to govern the affairs of the Institute, to ensure it has and receives regular updates on its strategic plan, annual plan and budget; and has adopted a set of policies covering standards, ethics and behaviour. It must ensure the role and performance objectives of the CEO are clear and that it is compliant with all legislative, regulatory and constitutional requirements and meets all financial reporting requirements.
- 13.2 When exercising their powers and performing their functions, Board members must individually and collectively:
- 13.2.1 Act in good faith and in the best interests of the Institute and use their power for a proper purpose
  - 13.2.2 exercise the degree of care and diligence that a reasonable person with the same responsibilities within the Board would exercise in the circumstances applying at the time
  - 13.2.3 Not allow the activities of the Institute to be carried on recklessly or in a manner that is likely to create a substantial risk of serious loss to the Institute's creditors or assets, or
  - 13.2.4 not allow the Board to incur obligations that they do not reasonably believe will be fulfilled, and must comply with the duties required of them under the Act

- 13.3 The Board shall ensure that at all times both Charities Services and the Office of Incorporated Societies have current and correct contact details for the Institute.

## 14. Powers of the Board

- 14.1 Subject to these Rules the Board shall be responsible for the governance of the Institute according to law, this Constitution and the policies and decisions of the Institute passed by an Annual or Special General Meeting
- 14.2 In addition to any power conferred by these Rules the Board is entitled to exercise the following powers, authorities and discretions on behalf of the Institute, which they can delegate to the CEO under approved governance polices:
- 14.2.1 to co-operate with all interested parties in promoting the objects of the Institute.
- 14.2.2 to enter into any arrangement with any institution or organisation which has objects similar to the objects of the Institute.
- 14.2.3 to solicit donations, gifts and bequests to the Institute for promotion of the objects of the Institute.
- 14.2.4 to expend any money in pursuance of and incidental to the objects of the Institute.
- 14.2.5 to purchase, lease or otherwise acquire property and to sell, lease or otherwise dispose of property; and
- 14.2.6 to charge fees for goods or services sold on behalf of the Institute.
- 14.3 The Board may borrow or raise money on behalf of the Institute including to secure the repayment of such sums as the Board shall think fit and in particular by mortgage, bonds, debentures or other securities charged upon all or any of the assets of the Institute (both present and future) and to purchase redeem and pay off any such securities.
- 14.4 The Board may from time to time make and amend by-laws, regulations and policies for the conduct and control of Board or Institute activity but no such by-laws, regulations, policies shall be inconsistent with this Constitution
- 14.5 In addition to the foregoing Rules, the Board may do all such things as are conducive to the objects and in the exercise of the powers of the Institute.

## 15. Vacation of office by Board members

- 15.1 Any Board member may retire from office on giving no less than twenty (20) working days written notice to the Secretary of his or her intention to retire and the resignation shall take effect at the time expressed in the notice (provided the time is not earlier than the date of delivery of the written notice to the Secretary) or upon its earlier acceptance by the Board.
- 15.2 The office of a Board member shall become vacant if that member:
- 15.2.1 becomes bankrupt or makes any arrangement or composition with creditors generally;
  - 15.2.2 becomes a person to whom section 151(2) of the Companies Act 1993 or to whom the exclusions in Section 16 of the Charities Act 2005 applies;
  - 15.2.3 becomes incapable of competently exercising the powers, authorities and discretions of office (in which case a decision of no less than two-thirds of the Board shall be determinative notwithstanding who appointed such a Board member). Incapacity shall include being mentally disordered within the meaning of the Mental Health (Compulsory Assessment and Treatment) Act 1992 and being mentally incapable within the Protection of Personal and Property Rights Act 1988;
  - 15.2.4 Has had their membership suspended or terminated following an investigation by the Ethics Committee
  - 15.2.5 is a Board member elected by a Region and the Secretary receives notice that the Board member no longer has the confidence of the Region by whom they were appointed;
  - 15.2.6 is absent from more than two (2) consecutive Board meetings without **reasonable cause** or the permission of the Board; or
  - 15.2.7 is removed by resolution passed by a two-thirds majority of the voting Members at a Special General Meeting or Annual General Meeting.

## 16. Regions

- 16.1 The establishment, continued operation, management and closure of a Region is the responsibility of the Board. A Region shall exist at the discretion of the Board.
- 16.2 The Members residing in any Region formed in accordance with these Rules shall be deemed to be Members of that Region.
- 16.2 A Region shall conduct its affairs in accordance with these Rules
- 16.3 A Region shall not levy the Members in its respective area but may set charges for attendance at events (except General Meetings).
- 16.4 Each Region shall have a Committee consisting of a Chair and not less than three (3) Members who shall be elected annually by postal or electronic ballot **solely from within the voting membership resident within that Region**. The newly elected members of the Committee shall elect their Chair prior to the Institute Annual General Meeting in a manner deemed most effective and efficient by those participating Committee members and the newly elected Chair shall hold office for one (1) year but shall be eligible for re-election for not more than five (5) further consecutive years.
- 16.5 **If five or more members of a Region are dissatisfied with any decision of their Regional Committee, they may petition the Board Chair stating their concerns. The Chair will be responsible for facilitating resolution or presenting recommendations if required to the Board for consideration and implementation.**

## 17. Administration

- 17.1 Subject to the Rules of the Institute and to any resolution duly passed by the Institute in General Meeting:
- 17.1.1 the Board shall govern the affairs of the Institute.
- 17.1.2 the Board and each Regional Committee shall have the power to do all things whatsoever necessary for the good governance of the Institute or such Region as it controls, provided:
- 17.1.2.1 any material action of a strategic or financially important nature taken by the Board shall be reported upon at the next Annual General Meeting of the Institute;

17.1.2.2 no Region may do anything which is other than in accordance with the intention of these Rules or with any policy of the Institute or resolution of the Board;

17.1.2.3 no Region shall enter into any contract or make financial commitment except to the extent and within the limits from time to time authorised by the Board:

17.1.3 Each Regional Committee shall submit an annual report summarising activities and matters of interest and/or concern in respect of the Region to the Board not less than twenty (20) working days prior to the Annual General Meeting

## 18. Indemnity of Officers and Board Members

To the extent permitted by law, Board members, Committee members including members of the Ethics Committee and Institute staff and volunteers shall be indemnified by and out of the funds of the Institute, against any loss, damage, expenses or liability incurred by reason of or in connection with any claim or legal proceedings instituted against them or any one of them for any act done, omitted or suffered in relation to the performance of their official duties, unless the same shall result from their, his or her wilful default.

## 19. General Meetings

### 19.1 Annual General Meetings

The Institute must hold an AGM at a time and date to comply with filing the Institute's annual return as prescribed in the Charities Act 2005 on such date and at such time and place or in whatever form including electronic means providing that all attendees can hear and be heard as the Board determines. The meeting must be called for the following purposes:

19.1.1 receive from the Board its report or reports to Members and a copy of the audited annual Performance Report for the preceding year;

19.1.2 receive and ratify the minutes of the previous Annual General Meeting, subject to any amendment approved by the meeting

19.1.3 receive a report from each Region as defined in 17.1.3

19.1.4 declare the elected Members of the Board and each of the Institute's Regional Committees for the ensuing year;

19.1.5 confirm the appointment of the Auditor for the current financial year

- 19.1.6 advise Ethics Committee membership;
- 19.1.7 fix the annual membership subscriptions for the ensuing year commencing 1 January following the Annual General Meeting;
- 19.1.8 decide on any remit or resolution which must have been duly submitted to the Secretary not less than fifteen (15) working days prior to the date of such meeting; and
- 19.1.9 consider any other business which may have been notified to the Secretary in writing prior to the meeting.

## 19.2 Special General Meeting

The Chair or in the Chair's absence or inability any other member of the Board may at any time for any special purpose call a Special General Meeting and the Chair must do so forthwith upon the requisition in writing of any eleven (11) Members stating the purposes for which the meeting is required.

## 20. Procedure at meetings

- 20.1 At General Meetings the Chair or in her/his absence by the Deputy Chair shall preside. Should both the Chair and Deputy Chair be absent then a Chairperson shall be appointed from among those present at the meeting
- 20.2 Every Individual, Fellow and Corporate Support financial voting Member shall be entitled on every motion to one (1) vote exercised in person or by proxy duly authorised by the Member appointing a proxy in writing unless required by law or as otherwise stipulated by these Rules. Every Organisation financial voting Member shall be entitled to two (2) votes exercised in the same manner.
- 20.3 All motions shall be decided by a simple majority. In the case of an equality of votes the motion shall be deemed to be lost. The mode of voting on all questions other than elections is by voices or if the Chair or any three (3) Members so require by a show of hands or physical or electronic poll. Where a poll is demanded the meeting shall appoint two (2) persons not otherwise entitled to vote to act as scrutineers.
  - 20.3.1 At all General Meetings of the Institute twenty-three (23) financial voting Members shall constitute a quorum whether held in a physical locality or via electronic means providing all present can hear and be heard.
  - 20.3.2 A quorum must be present at all times during the meeting. If the meeting is being held electronically and a live link is lost with a group of Members

who are required to achieve a quorum then the meeting shall be suspended until the link is restored.

- 20.3.3 A Member who is disqualified from voting on a matter because of a raised conflict of interest shall be counted in the quorum despite that disqualification.
- 20.3.4 In the event that a quorum is not achieved, the meeting must be deferred to a subsequent date at the earliest convenience at which a quorum can be achieved and the business of the meeting transacted.
- 20.4 Ten (10) working days before a Special General Meeting and fifteen (15) working days before the Annual General Meeting notice must be given as the Board determines. The notice must include the date, time and place or means including electronic means providing that all attendees can hear and be heard, **and the business to be transacted**. The notice must be sent to every Member and no other business can be dealt with at such a meeting unless it is agreed by three-fourths of those present and entitled to vote. 20.5 Every notice required to be given to the Members is deemed to have been duly delivered if posted in a prepaid letter or email addressed to the Member at the Member's last known place of business, residential or email address.
- 20.6 The accidental omission to give or the non-receipt of any notice of meeting to any Member shall not invalidate any business transacted at any meeting.
- 20.7 Members may appoint a proxy to attend and vote in their stead at any meeting. The form of proxy shall be sent out by the Secretary with the notice calling the meeting. Proxies must be lodged with the Secretary immediately prior to the commencement of the meeting.
- 20.8 All voting members shall have speaking rights with speaking rights granted to any non-Member solely at the invitation of the Chair, whose decision shall be final.

## 21. Accounts

- 21.1 The funds of the Institute are to be devoted solely to the furtherance of the objects of the Institute as set out in these Rules and are to be under the control of the Board.
- 21.2 The Board may approve delegations and authorities in order to undertake normal business practice.
- 21.3 All moneys received by or on behalf of the Institute must forthwith be paid to the credit of the Institute in an account with such bank as may from time to time be fixed by the

Institute. All payments drawn on any account must be signed by no less than two (2) persons duly authorised by the Board as signatories.

21.4 The Board shall request regular updates of the finances and ensure they are within the approved criteria set down by the Board from time to time or as requested.

21.5 The Board at its discretion may authorise Regions to operate bank accounts on such conditions as the Board may from time to time stipulate.

21.6 No part of the organisation's income or other funds is to be used or be available for the personal use of any Member or an associated person of any Member, except that:

21.6.1 any Member may receive full reimbursement for all expenses properly incurred by that Member in connection with the affairs of the Institute.

21.6.2 the Institute may pay reasonable and proper remuneration to any officer or servant of the Institute (whether a Member or not) in return for services actually rendered to the Institute.

21.7 The financial year of the Institute shall be from the 1st day of January to the 31st day of December.

## 22. Auditor

22.1 The books of the Institute must be audited annually and reported upon by an auditor *who shall be a member of the Institute of Chartered Accountants of New Zealand.*

22.2 Such auditor cannot hold any other office in the Institute and is to receive such fee as may be negotiated from time to time by the Board.

22.3 The auditor is appointed by the Board.

## 23. Registered office

23.1 The registered office of the Institute is to be at such place as the Board determines from time to time. Due notice of any change of office is to be given to the Registrar of Incorporated Societies within the Companies Office and Charities Services Division of The Department of Internal Affairs.

## 24. Complaints

- 24.1 The Institute shall be responsible for receiving and processing any complaints that allege a breach of the Institute's Code of Ethics or Code of Professional Conduct. Complaints can only proceed against a Member of the Institute, being the limit of the Institute's powers and influence
- 24.2 The Board shall ensure that a clear description of the process outlined in Appendix A to these Rules to be followed upon receipt of a complaint is made available publicly in both electronic and hard copy form
- 24.3 The complaints process described in Schedule A is part of these rules.
- 24.4 The Board shall undertake to inform Members of any changes to the Code of Ethics or Code of Professional Conduct or changes to the complaints management process within twenty (20) working days of the decision to make change at a General Meeting.
- 24.5 The Board may undertake an investigation of any one or more Members on its own initiative whether a formal complaint is received or not and it is deemed to be in the best interests of the public where the matter is other than an alleged breach of the Institute's Code of Ethics or Professional Conduct. The Board rather than the Ethics Committee shall determine the means of investigation and shall follow the same principles of natural justice as if it were investigated by the Ethics Committee.

## 25. Where no rule applies

If any matter arises which in the opinion of the Board is not provided for in these Rules then the Board must act in what it considers to be the best interests of the Institute.

## 26. Force majeure or emergency circumstances

Under circumstances of Force Majeure or emergency situations brought about by bad weather, natural disasters, pandemics, and the like that render the Board or Institute incapable or unable to fulfil its duties and obligations, the Chair or in his or her absence Deputy Chair or in his or her absence the CEO may suspend these Rules for the period during which the Force Majeure exists providing that the Institute

- 26.1 abides by all laws and regulations that continue to apply irrespective of any Force Majeure or emergency situation;

- 26.2 responds to and abides by any instruction issued or permitted by a Regulator to an Incorporated Society or Registered Charity while the Force Majeure or emergency situation exists; and
- 26.3 the Institute returns to full compliance with these Rules at the earliest possible time and makes good on any actions that would otherwise been required had the Force Majeure or emergency situation not occurred.

## 27. Alterations of the Rules

- 27.1 These Rules may be altered, added to or cancelled by resolution at a General Meeting of the Institute of which notice prescribed by these Rules has been given.
- 27.2 No alteration, addition or rescission shall be approved if it affects the personal benefit clause of the winding up clause or if it fails to comply with S21 of The Incorporated Societies Act 1908.
- 27.3 No alteration, addition or rescission to these rules shall be approved if it affects the charitable nature or status of the Institute.
- 27.4 As soon as practicable after an amendment to the Constitution has been approved at a General Meeting, the Institute shall notify Members of the amendment(s) and take necessary steps to formally register the amendment(s) with the appropriate statutory authority.

## 28. Winding up and disposal of surplus assets

- 28.1 The Institute must be wound up if, by a simple majority, a resolution requiring this is passed at a General Meeting of its members, and if that resolution is confirmed at a subsequent General Meeting called for that purpose held not earlier than 20 working days after the meeting where the resolution was originally passed.
- 28.2 In the event of the Institute being wound up the surplus assets after payment of the Institute's liabilities and the expenses of the winding up are to be transferred to such not-for-profit organisations having purposes wholly or in part similar to the purpose of the Institute as the meeting of dissolution shall determine.
- 28.3 The Institute shall be dissolved after the Registrar of Incorporated Societies has formally cancelled the Institute's registration.

## 29. Custody and use of Common Seal

- 29.1 The Common Seal of the Institute shall be kept in the custody of the Secretary.
- 29.2 The Common Seal shall not be affixed to any instrument except by the authority of the Board and the affixing of the Common Seal shall be attested by the signatures of two (2) Members of the Board, one of whom shall be the Secretary who shall also have custody of all books, documents, and securities of the Institute.
- 29.3 Should the law change and the Institute no longer require a Common Seal the Institute shall be deemed to not require a Common Seal.

**Appendix A:                    The Fundraising Institute of New Zealand (FINZ) Code of Ethics, Code of Professional Conduct, and the Complaints Process for making a formal complaint**

## Introduction

The complaints process outlined below is a formal part of the Constitutional Rules of the Fundraising Institute of New Zealand.

## Complaints process and procedures

### A.    The complaints process and procedures in overview

- A.1    The authority of the Institute to receive, investigate and make determination on behaviour arising from complaints is stated in Clause 23 of these Constitutional Rules with potential consequences described in Clause 9.2.
- A.2    The Institute shall be responsible for receiving and processing any complaint that alleges a breach of the Institute’s Code of Ethics and/or Code of Professional Conduct by a Member of the Institute.
- A.3    The Institute has no statutory powers in relation to the application of the Code of Ethics and Code of Professional Conduct; nor in addressing breaches upheld through these complaints process and procedures.
- A.4    Where a member of the Ethics Committee, the CEO or delegated representative has an interest, whether business, financial or personal, that will make it difficult for him/her to discharge his/her duties under the complaints process or may bring the complaints process into disrepute, (s)he may not act as a decision maker in regard to a complaint, and is required to declare that interest and stand aside from the complaints process.
- A.5    The fundamental goals of the complaints process are to:
  - A.5.1    provide an avenue to investigate and make a determination on reported concerns and complaints concerning the behaviour of Members of the Fundraising Institute of New Zealand (FINZ);
  - A.5.2    positively influence the behaviour of other individuals and organisations engaged in fundraising.

A.6 The complaints process takes into account the following principles:

- Accessibility** - details of the process should be available to members and the public, in plain language, at no cost.
- Accountability** - outcomes of reviews and reasons for decisions should be appropriately reported.
- Effectiveness** - the process should provide sanctions appropriate to the offence committed and provide an opportunity to monitor any sanctions.
- Efficiency** - the process should be conducted in a timely manner without undue delay in commencement or conclusion with adequate resource given to managing the process
- Evidence** - the process should provide for the collection and analysis of data pertaining to the complaint, including material from both the complainant and the defendant.
- Fairness** - the process should be fair to all parties.
- Professionalism** - the process shall maintain respect for all parties.
- Regular review** - the process should be reviewed periodically to ensure that complaints are handled efficiently and to bring forward any recommendations for change that might arise.

## **B. Making a complaint**

- B.1 A formal complaint can only be investigated against a Member of the Fundraising Institute of New Zealand. However, any person may lodge a formal complaint, whether or not they hold FINZ membership.
- B.2 Any person may contact FINZ with a query in relation to a Member's behaviour or practice without engaging in the formal complaints process. In some cases, an inquiry may be satisfactorily answered e.g. with brief information or clarification. Should an inquirer wish to explore making a formal complaint, information as to how to go about this must be supplied.
- B.3 A FINZ Member is encouraged to self- report possible breaches of the Codes and seek assistance from the CEO in relation to remedying the breach.
- B.4 The complaints process neither replaces nor overrides any rights available to a person by law.
- B.5 FINZ Members acknowledge that:
  - B.5.1 they have no right of action in any court; they may, however, appeal the decision arising from this complaints process as outlined in Clause F. Appeal Process of this document.
  - B.5.2 they have no right to damages or any form of compensation or indemnity; as against FINZ or any officer of FINZ or members of the Ethics Committee as a consequence of the complaints process.

- B.5.3 costs of any nature which may be incurred (including, but not limited to, legal costs) in answering a complaint cannot be reimbursed.
- B.5.4 they have no right to any losses or damages of any nature which have been incurred directly or indirectly due to the Ethics Committee making a finding of Unsatisfactory Conduct or Professional Misconduct.

## **C. Establishing a complaint**

- C.1 The CEO will respond to any enquiry in the nature of a complaint within five (5) working days, without making judgement as to whether the complaint may or may not constitute a breach of the Institute's Code of Ethics and/or Code of Professional Conduct. The CEO will explore with the complainant whether or not a formal complaint process is appropriate or whether, in the opinion of the complainant their concerns can be satisfactorily addressed, e.g. with the provision of information or through clarification, and the enquiry process concluded.
- C.2 If, however, a complainant wishes to make a formal complaint about behaviour/activity which they allege violates the FINZ Code of Ethics or Code of Professional Conduct, the process below will apply.
- C.3 A formal complaint must be made in writing on a FINZ Complaints Form and contain sufficient detail to enable FINZ to identify the complainant, the Member against whom the complaint is being laid and the nature of the complaint. The complainant shall complete and sign the Complaints Form and, where possible and reasonable to do so, indicate on the Form, the part/s of the FINZ Code of Ethics and/or the FINZ Code of Professional Conduct they believe have been breached.
  - C.3.1 In lodging a complaint, the complainant accepts that (s)he may be required to
    - C.3.1.1 explain and answer questions in relation to the complaint and possibly
    - C.3.1.2 explain and answer questions in the presence of the defendant or representative of the defendant. (The purpose of this requirement is to discourage frivolous or vexatious complaints and enable the defendant an opportunity to be heard in relation to the allegations made against him/her and shall only be exercised if it is deemed appropriate to do so in order to achieve natural justice).
  - C.3.2 If the complaint concerns suspected Unsatisfactory Conduct, it must be lodged within three (3) years of the alleged breach.
  - C.3.3 If the complaint concerns suspected Professional Misconduct, it may be lodged at any time after an alleged breach.
- C.4 The complaint will be directed to the CEO who:
  - C.4.1 must acknowledge receipt of the completed and signed formal complaint to the complainant within ten (10) working days of receiving the complaint;
  - C.4.2 may, if appropriate and without judgement, ask the complainant whether the disputing parties have considered a mediation process;

- C.4.3 may request further information from the complainant if the CEO considers it necessary for the Ethics Committee to be adequately able to investigate the complaint;
  - C.4.4 will reject the complaint following a discussion with the Chair of the Ethics Committee if there is insufficient information to warrant investigation, or the complaint is judged to be trivial or frivolous, or if the issue has already been investigated and dealt with by the Institute;
  - C.4.5 shall refer the complaint to the defendant within ten (10) working days of receiving the complaint if, in discussion between the CEO and Chair of the Ethics Committee, it is agreed there is sufficient information to warrant investigation.
- C.5 If further information is requested from the complainant under section C.4.3 and not received within ten (10) working days of the request being made, the complaints process will not proceed unless there is good reason to continue, e.g. a potential serious breach which FINZ has a duty of care to pursue.
  - C.6 The CEO will provide the defendant with a copy of the Codes of Ethics and Professional Conduct, the signed formal complaint together with supplied supporting documentation, including any further information obtained pursuant to C.4.3.
  - C.7 The defendant may respond to the complaint by writing to the CEO, and if (s)he chooses to do so, shall submit that response within twenty (20) working days of the signed formal complaint having been received by the CEO, or such other time as permitted by the CEO guided by the Chair of the Ethics Committee.

## **D. Investigating a complaint**

- D.1 Within ten (10) working days of receiving the defendant's response to the complaint or expiry of the time permitted for the defendant to respond as described in C.7, the CEO shall
  - D.1.1 forward all documentation received from the complainant and defendant to members of the Ethics Committee
  - D.1.2 inform the Chair of the Board that a formal complaints investigation is commencing.
- D.2 If a complaint concerns suspected Professional Misconduct, the Ethics Committee must initiate an investigation without delay.
- D.3 If a complaint concerns suspected Professional Misconduct, it can not be withdrawn by the complainant. FINZ will retain all documents provided to it by the complainant to facilitate the Ethics Committee's review and determination of the complaint.
- D.4 If a complaint concerns a potential criminal component (including but not limited to fraud, embezzlement, theft or illegal sexual activity), the Chair of the Ethics Committee in consultation with the CEO and Board Chair shall advise the complainant to refer the complaint to the NZ Police; or if the complainant does not choose to do so and it is agreed by the CEO and both Chairs, the matter will be referred directly to the Police.

- D.5 Failure by the defendant to co-operate with investigations by the Ethics Committee may constitute either Unsatisfactory Conduct or Professional Misconduct, depending on the Committee's assessment of the nature of the complaint.
- D.6 When a complaint is referred to the Ethics Committee, the CEO will provide the following information about the complaint to the Ethics Committee:
- D.6.1 the complaint;
  - D.6.2 the defendant's response to the complaint; and
  - D.6.3 any relevant additional documents.
- D.7 The Ethics Committee may:
- D.7.1 seek legal advice in relation to the handling of the complaint, in respect of either process or management of the outcome;
  - D.7.2 if the CEO (or complainant) has not already done so under Clause D.4, refer the complaint to the Police where appropriate;
  - D.7.3 defer the review of a complaint where legal proceedings have commenced pending the outcome of those proceedings.
- D.8 The Chair of the Ethics Committee shall convene a meeting of the members of the Ethics Committee within ten (10) working days of receiving the information referred to in D.6 above for the purpose of determining whether there is a case to answer in terms of potential breach of the Institute's Codes of Ethics and/or Professional Conduct, and either
- D.8.1 advise both the complainant and defendant if in the opinion of the Ethics Committee there is no case to answer or
  - D.8.2 advise both the complainant and the defendant if in the opinion of the Ethics Committee there is a case to answer.
- D.9 If it is deemed by the Ethics Committee that there is a case to answer, the Chair of the Ethics Committee shall notify the complainant and the defendant that the Ethics Committee has commenced its deliberations, and that, should either/both the disputing parties wish, an opportunity to be heard directly by the Committee can be made available. This notification shall state that the parties must indicate within five (5) working days of the date of this notification their wish to be heard directly, enabling a suitable time to be negotiated. Parties may be heard via telephone link or such other means as may be available and agreed (for example, by video link). They may participate themselves or through a delegated representative named at least two (2) working days prior to the hearing.
- D.10 The Ethics Committee must review the complaint as soon as practicable and may:
- D.10.1 adjudicate the complaint; or
  - D.10.2 adjourn the complaint to seek further relevant information or opinion; or
  - D.10.3 refer the complaint to a relevant third party to undertake or arrange further investigation.

- D.11 The Ethics Committee may adopt specific procedures for the review in order to provide a fair hearing.
- D.12 The Ethics Committee will have an opportunity to ask questions of the complainant. The Ethics Committee will also have an opportunity to ask questions of the defendant.
- D.13 The review is not subject to formal rules of evidence and a transcript will not be made of the review. Parties may have legal representation at the review on the condition that it is understood by all parties that the hearing is not a legal proceeding.

## **E. Findings and Disciplinary options**

- E.1 In relation to a complaint, by majority vote, the Ethics Committee may:
  - E.1.1 dismiss the complaint; or
  - E.1.2 uphold the complaint and find that the conduct of the subject of the complaint constitutes Unsatisfactory Conduct; or
  - E.1.3 uphold the complaint and find that the conduct of the subject of the complaint constitutes Professional Misconduct.
- E.2 If the Ethics Committee finds that there has been a breach of the Codes of Ethics and/or Professional Conduct resulting in a finding of either Unsatisfactory Conduct or Professional Misconduct, the Ethics Committee may recommend a remedy or action.
- E.3 The Ethics Committee shall inform the Board of its findings and recommendations. The Board may accept or challenge the Ethics Committee's findings and recommendations but may not change them. Upon agreement as to the findings and recommendations, the Board Chair shall inform the complainant and defendant of those findings and recommendations.
- E.4 Where a finding of Unsatisfactory Conduct is made, one or more of the following penalties may be imposed:
  - E.4.1 require a written undertaking by the defendant to the Ethics Committee to complete, at the defendant's expense and by a certain date, specified training, appropriate counselling or some other activity;
  - E.4.2 issue a letter of reprimand to the defendant;
  - E.4.3 issue a letter of censure to the defendant;
  - E.4.4 prohibit the defendant from holding office in FINZ either for a specified period, or indefinitely.
- E.5 Where a finding of Professional Misconduct is made, one or more of the following penalties may be imposed:
  - E.5.1 require a written undertaking by the defendant to the Ethics Committee to complete, at the defendant's expense and by a certain date, specified training, appropriate counselling or some other activity;
  - E.5.2 issue a letter of reprimand to the defendant;

- E.5.3 issue a letter of censure to the defendant;
  - E.5.4 prohibit the defendant from holding office in FINZ either for a specified period, or indefinitely;
  - E.5.5 suspend the defendant’s membership of the Institute for a specified period of time or until certain defined criteria for reinstatement have been met, at which time the member may make a written request to FINZ, asking the Ethics Committee to approve reinstatement; or
  - E.5.6 cancel the defendant’s membership of the Institute including where applicable, revocation of credentials.
- E.6 The Board Chair shall, within ten (10) working days of the completion of the review process outlined in E3, inform the complainant and defendant in writing of the determination and reasons for the determination.
- E.6.1 A complainant or defendant who is a Member of the Institute may request, by notice in writing to the Ethics Committee within three (3) working days of receiving the determination, that his/her details be suppressed which shall be agreed by the Ethics Committee at its discretion if the complaint concerns Unsatisfactory Conduct.
  - E.6.2 The Ethics Committee can not suppress identification if it makes a finding of Professional Misconduct.
- E.7 In circumstances where a defendant’s membership has been suspended or cancelled, FINZ may note this on its website but will not record details of the complaint nor the reasons for the suspension or expulsion apart from the following:
- E.7.1 **Suspension** - “[Defendant] is currently a Member of the Fundraising Institute of New Zealand. Membership was suspended due to a finding of the Ethics Committee of Professional Misconduct on [date]”. The above notation in relation to a suspension will remain for the period of suspension.
  - E.7.2 **Cancellation** – “[Defendant] is no longer a member of the Fundraising Institute of New Zealand. [Defendant’s] membership was cancelled due to a finding of the Ethics Committee of Professional Misconduct on [date]” The above annotation will remain on the FINZ website indefinitely. A FINZ member whose Membership has been cancelled will not be permitted to renew his/her membership at a later stage; can no longer purport to be a Member of the Institute and can no longer, if relevant, continue to use post-nominal letters MFINZ or FINZ.
- E.8 The Ethics Committee shall monitor compliance by a defendant with any penalty imposed against them under section E.3.
- E.9 FINZ shall keep records of all correspondence with a complainant and defendant and must keep that correspondence confidential and secure in accordance with New Zealand privacy legislation.

## **F. Appeal Process**

- F.1 An appeal against a determination made by the Ethics Committee under section E.3 of the Complaints Process shall:
  - F.1.1 be in writing;
  - F.1.2 be addressed to the Appeal Officer;
  - F.1.3 be lodged with FINZ within twenty (20) working days of notice of the determination by the Ethics Committee; and
  - F.1.4 state the grounds on which the appeal is made.
- F.2 The grounds for an appeal by a complainant or defendant are limited to one or more of the following:
  - F.2.1 failure by the Ethics Committee to follow the complaints process
  - F.2.2 a material error or omission of fact by the Ethics Committee; and/or
  - F.2.3 the leniency, inappropriateness or severity of the penalty imposed.
- F.3 An Appeal Officer will be appointed by the FINZ Board within twenty (20) working days of FINZ receiving notification of an Appeal.
- F.4 The Appeal Officer must not be an Institute Board member nor a member of the Ethics Committee, nor have taken part in the review and determination of the complaint which is being appealed.
- F.5 The Appeal Officer will review the evidence and findings of the Ethics Committee. The Appeal Officer will decide whether or not to interview relevant individuals.
- F.6 The Appeal Officer shall make a determination either to:
  - F.6.1 dismiss the appeal; or
  - F.6.2 uphold the appeal.
- F.7 Where the Appeal Officer determines to dismiss an appeal, no further action is required by the Board or the Ethics Committee except to inform the complainant and defendant in accordance with section F.10.
- F.8 Where the Appeal Officer determines to uphold an appeal, (s)he may:
  - F.8.1 substitute his/her own determination for that of the Ethics Committee, or
  - F.8.2 remit the complaint to the Ethics Committee for further determination as required with directions as to the issues which require reconsideration.
- F.9 The Appeal Officer shall inform the FINZ Board who will inform the Ethics Committee of his/her determination and the reasons for the determination within ten (10) working days of completing the Appeal process.

- F.10 The CEO shall, on behalf of the Board, report the outcome to the defendant and the complainant.
- F.11 The decision of the Appeal Officer will be final.

## CHAIR'S REPORT

You are reading this report during a time in which FINZ along with our whole country has been responding to unprecedented challenges. This report, however, deals with the previous year so I will simply say that we have been facing those challenges from a secure base achieved during 2019 under the leadership of my predecessors.

The former Co-Chairs, Alice and Shane took leadership of FINZ at another critical moment. We owe them and those who served on the FINZ Board during 2018 – 2019 great appreciation for what, initially, was a very 'hands-on' period for them. We also, I strongly believe, have benefited from their decision to appoint Michelle Berriman as our Executive Director.

It has been a privilege to observe and now work closely with Michelle whose energy and passion for the fundraising profession and the objectives of FINZ showing strong results in 2019. Last year's conference was a *tour de force* and early bookings and sponsorship for this year's event have reflected this.

Another area where Michelle made a significant difference in 2019 has been our ongoing programme of professional development opportunities. As well as attracting significant international practitioners for a series of speaker tours, a new format Symposium programme – a full day with expert presenters - was launched in Christchurch and Dunedin.

We should be very grateful for the support of the National Support Office team of Karen, Minnie, Tamla, and Linda, who recently joined as Finance Officer. This team added energy, experience and enthusiasm to FINZ. As a result, we have seen a growth in sponsorship, and a stabilising of membership. These are the areas which are vital to our ongoing sustainability.

Yet another significant change of fortune for FINZ that began just as the year was coming to a close has been its move to a new office space. I urge those of you, when possible, who are in or visiting Wellington to drop into what is a welcoming open space. It has been designed to encourage contact between our members and our support team to ensure that FINZ is working in our profession's best interests. Our office now has hot desk space for out-of-towners.

Finally, I must pay tribute to my fellow Board members Alice, Dominique, Earle, Ellie, Katie, Laura, Nicki, Peter and Shane. Their guidance and experience as Board members during 2019 and in these difficult first months of 2020 has been vital to the strength of our profession and the causes we serve.

John Godfrey, PhD, CFRE  
Chair

## Executive Director Report

This is a report that back in February I never thought I would be writing, but here we are in the midst of a global pandemic that has turned life as we knew it on its head.

Before I go on to reflect and report back on 2019, I think it is relevant and important for me to highlight what we have just been through, this is because I believe it is because of the foundations we laid in 2019 that we are able to provide the support we have.

The first few weeks of the lockdown and subsequent rules imposed on essential mail caused panic. People were thinking and acting with raw emotion and concern for their fundraising. It was a natural reaction to something that was not written into anyone's strategic plan, but thankfully that initial panic settled down.

FINZ, like many organisations, had to react instinctively as to how best we could serve our members during ever-changing events as they unfolded. We immediately reached out to our loyal sponsors and supporters to help produce webinars, surveys, advice and guidance. We started online resources, groups, and communities, we switched our F2F learning lunches to online events, and of course we postponed our conference until October 2020.

This shift in our education programme has had positive results that we could not have predicted: from January to April 2019 we educated 250 fundraisers yet in the same time period in 2020 we educated 1,100 fundraisers! Most of the education and resources we have provided during this period came at no cost to you, so despite a whopping 350% increase in the reach of our education programme, our income has been significantly impacted. This was a considered approach from FINZ. We wanted to provide support, advice, and education that would help you in times of crisis, education that would deliver an immediate impact on how to help your organisation weather the storm and add real value to your membership of FINZ.

Now to reflect and look back on life before COVID 19. 2019 was a significant year of development for FINZ, it was a year of bringing to life one of our key objectives – making FINZ members really feel part of the organisation; feel connected and listened to. And one of the ways did this was to give you more ways to connect with us.

Our membership seen us replace lost and lapsed members only, we now need to grow beyond replacing lost and lapsed members and see a small steady % increase each year in membership. We worked hard on developing our value proposition during 2019, and we are confident we now have clear, valuable and tangible benefits to offer beginners, intermediate, and experienced fundraisers.

Our education programme 2019 kicked off with a well-attended and well-received *'State of the Nation'* tour with Scott Lockie. Then in March we delivered the *"Stephen George Speaker Tour"*, in conjunction with iVE Pareto. This sold-out event delivered two days of great education from the delightful, kind and funny Stephen.

Joining resources with Philanthropy New Zealand in May we offered you the charming, intelligent and comedic Vu le from *"Unicorns Unite"*, whose insightful session led to great dialogue around the issues facing funders and fundraisers.

FINZ 2019 Conference took place in June. Reflecting on the three -days, it has to be my proudest FINZ moment yet. There was a real buzz in the air, the feedback was incredible and, most importantly, you, our members, all took away new and valuable insights to support you in your work.

During 2019 we continued to develop our Fundraising Essentials online course. The Fundraising Essentials course will be available at the start of 2020. We also began development of an online ethics course to endorse and affirm your professional commitment to ethical and best practice fundraising. This course's contents should underpin everything you do as a fundraiser.

In September, we re-launched our Mentor Programme.

In October we introduced the first of our new regional focussed all day Southern Symposium events that featured a great line-up of speakers, topics and presentations. We had a fantastic response from our Otago contingent and were pleased to offer our national programme of events to regions outside of the main centres.

In November, we concluded our education programme with a Corporate Partnership speaker tour with Abby Clemence.

When I reflect back on the events and opportunities provided to you this year, I know that many would not have been possible without the support of our sponsors. These businesses invest their money in you, they believe in the sector - they want you to succeed and FINZ to continue to thrive. On behalf of FINZ, I want to say a big thank you to all of our sponsors. FINZ has been your voice and advocate this year on several issues. Firstly, we submitted a joint submission with PFRA to the Charities Review on third party fundraising. Then came the bombshell that Kiwibank was no longer accepting cheques from February 2020. We acted swiftly, got the bank's attention and gained good momentum as well as a lot of support from many of our bigger charity members.

At the end of September we made a last minute submission on the review of the Gambling Act 2003, advocating for changes to Class 3 lottery rules that would allow charities to operate lotteries online. We felt this minor update to the Act was necessary, especially given the future use of cheques.

During 2019 big improvements were made to the existing FINZ collateral, it has been updated, refreshed and created a strong new look and feel for FINZ. The FINZ website has

undergone a substantial makeover, and it too now aligns with our new refreshed look and feel.

The FINZ magazine continues to grow thanks, in part, to some amazing guest writers. From me, thank you to everyone who reaches out and sends lovely emails of support and encouragement.

Thank you to the FINZ Board for the continued support, trust and guidance.

And, thank you the team in the FINZ office; everything we do is a team effort and we work hard to make FINZ your organisation.

Michelle Berriman  
Executive Director



# Performance Report

FUNDRAISING INSTITUTE OF NEW ZEALAND INCORPORATED

For the year ended 31 December 2019

LEVEL 2, 57 WILLIS STREET  
WELLINGTON 6011  
NEW ZEALAND

p. +64 4 499 6223  
e. [info@finz.org.nz](mailto:info@finz.org.nz)  
w. [finz.org.nz](http://finz.org.nz)

# PERFORMANCE REPORT

Fundraising Institute of New Zealand Incorporated

For the year ended  
31 December 2019

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# Entity Information

## Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

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### Legal Name of Entity:

Fundraising Institute of New Zealand Incorporated

### Entity Type & Legal Basis

Incorporated Society and Registered Charity (since 10 February 2018)

### Registration Numbers

Incorporation No. 512675 and Charity Registration No. CC55344

### Entity's Purpose or Mission

The Fundraising Institute of New Zealand (FINZ) is the professional membership body that represents fundraising in New Zealand. For the benefit of all New Zealanders, FINZ is committed to fundraising excellence. We want to ensure that worthy causes are well supported and that the generosity of New Zealanders is recognised and encouraged.

We do this by:

#### \*Ensuring ethical fundraising

FINZ members abide by ethical fundraising practices. We have comprehensive standards of practice to enhance the integrity and professionalism of your fundraising activities. Members of FINZ can proudly communicate to their donors that they are a part of New Zealand's premier professional and ethical fundraising body.

#### \*Professional Development

Ongoing education will help you become a master of your craft, polish your fundraising skills and increase your charities income. FINZ offers members access to a wide range of knowledge enhancing workshops, seminars, conferences and online courses - often at significantly discounted rates. FINZ also has a wealth of research material and industry information that members can access.

#### \*Networking Opportunities

Deepen existing relationships and forge new ones with other fundraising professionals from around the country and overseas. Share best practice ideas and learn from each other's experiences. FINZ is an excellent vehicle through which fundraisers can build great working relationships.

#### \*Mentoring

Take advantage of up to eight formal coaching or mentoring sessions arranged through FINZ. Learn from experienced fundraisers, let them share their insights, solutions, and support and guide you through any challenges you might be facing.

#### \*Discounted Services

Membership of FINZ offers a wide variety of discounts from training partners, printing specialists, fundraising tools and much more.

#### \*Be your voice

As one of the lead voices for effective fundraising and philanthropy in New Zealand, FINZ will advocate on behalf of our members to ensure the value of fundraising continues to be recognised and that public policy provides an excellent environment in which to work.

### Entity Structure

The Fundraising Institute of New Zealand Incorporated (FINZ) is an incorporated society and a registered charity. FINZ is governed by the FINZ Board on behalf of its members.

The current Board members are:

Shane Chisholm, Co-Chair (New Zealand Red Cross) Alice

Montague, Co-Chair (Nikau Foundation)

John Godfrey, Southern Representative, then Chair (John Godfrey Associates) Katie

Martin, FINZ Central Regional Representative (Plunket)

Ellie Gray FINZ Northern Regional Representative (Auckland University)

Nicki Sayers, Board Member (Victoria University of Wellington) Dominique

Leeming Board Member (SPCA)

Peter Bain, Co-Opt Board Member (The Salvation Army)

# Entity Information

## Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

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FINZ operates from its office at Level 13, 57 Willis Street, Wellington. To manage its operation, currently it employs five employees; one full time (General Manager) and four part-time (Finance Manager, Membership & Education Coordinator, Digital Manager and Office Administrator).

### **Main Sources of the Entity's Cash and Resources**

FINZ's main resources are sponsorships, annual membership subscription fees received from members and educational events organised by FINZ and FINZ Regions.

### **Main Methods Used by the Entity to Raise Funds**

Website donation

### **Entity's Reliance on Volunteers and Donated Goods or Services**

FINZ relies on volunteers like the Board members and Regional Committee members.

### **Physical Address**

Level 13, 57 Willis Street, Wellington, New Zealand 6011

### **Postal Address:**

P O Box 11203, Manner Street, Wellington, New Zealand 6142

# Approval of Performance Report

Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

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The Officers are pleased to present the approved Performance Report including the historical statements of Fundraising Institute of New Zealand Incorporated for year ended 31 December 2019.

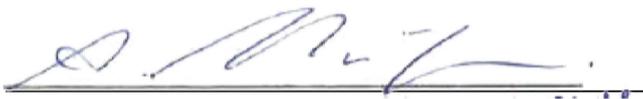
APPROVED



\_\_\_\_\_  
John Godfrey, Chair/Trustee

Date: 30/06/2020

APPROVED



\_\_\_\_\_  
Alice Montague, Co-Chair/Trustee

Date: 30/06/2020

# Statement of Service Performance

## Fundraising Institute of New Zealand Incorporated

### For the year ended 31 December 2019

#### Description of the Entity's Outcomes:

Four goals were developed and adopted by the FINZ Board in 2018 and continued into 2019. It was also agreed that the weight in relation to resource allocation would reflect the goal order i.e. education and sustainability goals would receive a significant level of focus and that ethics activities would be maintained, and advocacy would be managed at a reactive level with a focus on maintaining core stakeholder relationships.

- 1. Education:** To be the best provider of fundraising education and professional development in New Zealand by providing a relevant, engaging national conference and to meet attendance targets and useful education and professional development opportunities.
- 2. Sustainability:** To build a sustainable FINZ at all levels, responsive to need and structured for Success by attracting quality business partners as members and sustainable sponsors and to build a sustainable business model to take us forward, using sound financial practice, clear and achievable goals, relevant and sustainable sponsorship.
- 3. Ethics:** To promote and uphold the FINZ Code of Professional Conduct, Ethics and Standards by being a valuable member of the DIA Sector User Group in 2018 and continue to scan the environment for key issues and complaints dealt with according to processes within FINZ's Rules.
- 4. Advocacy:** To be the lead voice for effective fundraising and philanthropy in New Zealand by being the voice of the sector advocating for ethical fundraising and maintaining a strong public voice on relevant issues, such as the reform of the Charities Act.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual 2019	Actual 2018
<b>Membership Category</b>	<b>Number of members</b>	<b>Number of members</b>
FINZ Individual	145	181
FINZ Federated	4	4
FINZ Corporate	39	36
FINZ Organisation	185	191
<b>Total members</b>	<b>373</b>	<b>412</b>
<b>Website impact for FINZ Site</b>	<b>Data</b>	<b>Data</b>
Pageviews	104,333	95,652
Sessions	42,742	36,829
Users	20,224	17,165
New Visitors	79.30%	78.50%
Returning Visitors	20.70%	21.50%
<b>Social Media Impact</b>	<b>Followers</b>	<b>Followers</b>
LinkedIn	1,012	724
Twitter	1,037	982
Facebook	1,514	1,274
YouTube	17	10
<b>Total</b>	<b>3,580</b>	<b>2,990</b>

<b><u>FINZ Education Event Category</u></b>	<b><u>Number registered</u></b>	<b><u>Number registered</u></b>
FINZ Conference	366	168
FINZ Conference Master Class (including non-members)	96	77
Certificate of Fundraising (not provided in 2019)	0	0
Fundraising Practices (FINZ National Office)	0	0
Speaker Tours	2 Tours (110 registered)	1 Tour (66 registered)
State of the Nation Tour	40	0
Symposium	33	0
Bequest Education (not provided in 2019)	0	0
FINZ Central	244	320
FINZ Northern	250	328
FINZ Southern	161	114

**Additional Information:**

During 2019 FINZ has undergone significant change and reformation. We finish the year with strong foundations on which we can build a robust and focused organisation. Significant progress has been made to ensure that FINZ becomes more sustainable. And although we will need to continue to work towards a healthier financial position, we are positioned well for the year ahead.

Our membership levels continue to grow, and with the launch of a 'new look' magazine our internal communications have improved significantly. The highlight for the educational goal must be the FINZ annual conference which was a success with increased levels of delegates and exhibitors. It was great to see a speaker tour delivered before the end of the year, and with the National Office team now in place we are in a strong position to 'lift our game' and develop/deliver a new and exciting professional development and training program in 2020.

# Statement of Financial Performance

Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

NOTES		2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	3,725	8,664
Fees, subscriptions and other revenue from members	1	175,560	183,492
Revenue from providing goods or services	1	444,323	410,582
Interest, dividends and other investment revenue	1	3,098	2,223
<b>Total Revenue</b>		<b>626,706</b>	<b>604,961</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	257,507	240,559
Costs related to providing goods or services	2	304,621	242,659
Other expenses	2	61,607	74,646
<b>Total Expenses</b>		<b>623,735</b>	<b>557,864</b>
<b>Surplus /(Deficit for the Year) before tax</b>		<b>2,971</b>	<b>47,097</b>
<b>Income Tax Expense</b>			
Income tax expense		-	-
<b>Surplus /(Deficit for the Year) after tax</b>		<b>2,971</b>	<b>47,097</b>

# Statement of Financial Position

Fundraising Institute of New Zealand Incorporated As at

31 December 2019

NOTES		31 DEC 2019	31 DEC 2018
<b>Chapter 8: Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	4	179,381	208,813
Debtors and prepayments	4	84,375	80,078
Other current assets	4	43,859	44,291
<b>Total Current Assets</b>		<b>307,615</b>	<b>333,182</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	6	4,803	6,450
Other non-current assets	4	1,500	1,500
<b>Total Non-Current Assets</b>		<b>6,303</b>	<b>7,950</b>
<b>Total Assets</b>		<b>313,918</b>	<b>341,132</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	5	6,122	33,800
Employee costs payable	5	9,370	10,333
Other current liabilities	5	210,452	211,997
<b>Total Current Liabilities</b>		<b>225,944</b>	<b>256,130</b>
<b>Total Liabilities</b>		<b>225,944</b>	<b>256,130</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>87,974</b>	<b>85,003</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	7	87,974	85,003
<b>Total Accumulated Funds</b>		<b>87,974</b>	<b>85,003</b>

# Statement of Cash Flows

## Fundraising Institute of New Zealand Incorporated

### Chapter 9: For the year ended 31 December 2019

	2019	2018
<b>Statement of Cash Flows</b>		
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from</b>		
Donations, fundraising and other similar revenue	3,725	8,663
Fees, subscriptions and other receipts from members	175,560	183,492
Revenue from providing Goods and Services	444,323	536,140
Interest, Dividends and other Investment Receipts	3,098	2,223
<b>Total Cash was received from</b>	<b>626,706</b>	<b>730,518</b>
<b>Cash was applied to:</b>		
Payments to suppliers and Employees	(652,761)	(601,089)
Donations or Grants Paid	-	-
Net GST	(2,859)	11,314
<b>Total Cash was applied to:</b>	<b>(655,620)</b>	<b>(589,775)</b>
<b>Total Cash Flows from Operating Activities</b>	<b>(28,914)</b>	<b>140,742</b>
<b>Cash flows from Investing and Financing Activities</b>		
<b>Cash was received from:</b>		
Receipts from sale of investments	-	-
Receipts from the sale of property, plant and equipment	-	-
Proceeds from loans borrowed from other parties	-	-
Repayments of loans advanced to others	-	-
<b>Total Cash was received from:</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>		
Payments to acquire property, plant and equipment	(517)	-
Payments to purchase investments	-	(1,203)
<b>Total Cash was applied to:</b>	<b>(517)</b>	<b>(1,203)</b>
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(517)</b>	<b>(1,203)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(29,431)</b>	<b>139,541</b>
<b>Opening Cash balance</b>		
Bank Accounts and Cash	208,813	69,271
<b>Total Opening Cash balance</b>	<b>208,813</b>	<b>69,271</b>
<b>Closing Cash balance</b>		
Bank Accounts and Cash	179,381	208,813
<b>Total Closing Cash balance</b>	<b>179,381</b>	<b>208,813</b>

# Statement of Accounting Policies

## Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

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### **Basis of Preparation**

Fundraising Institute of New Zealand Incorporated 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 of equal to or less than \$2,000,000. 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.

### **Presentation Currency**

The Performance Report is presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$.

### **Revenue Recognition**

Fees and subscriptions from members are recorded evenly over the period the item is provided, or where the value varies recorded proportionally on the basis of value in relation to the estimated value.

Donation and grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no "use or return" condition is attached, the revenue is recognised as income when cash is received.

Donated goods and services are not recognised.

Event income for annual conference and education events are recorded as revenue when they take place.

### **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.

### **Trade Receivables**

Trade receivables are initially measured in the amount owned. When it is likely that the amount owed, or some portion of, will not be collected, an impairment adjustment is recorded. Interest charged on overdue amounts are added to the individual debtor balance.

### **Trade Payables**

Trade payables are initially measured in the amount owing or billed by or agreed with the supplier. If a supplier invoice is not received, an accrual for an estimate of the amount to be paid will be made.

# Statement of Accounting Policies

## Fundraising Institute of New Zealand Incorporated

### For the year ended 31 December 2019

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#### Income Tax

Fundraising Institute of New Zealand was registered as a Charity under the Charities Act 2005 and accordingly are not subject to income tax from 10 February 2018.

#### Property, Plant & Equipment

Items of property, plant and equipment are initially recognised at cost. Historical cost includes items of expenditure direct attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All other repairs and maintenance expenditure is recognised in the Statement of Financial Performance as incurred.

Depreciation is calculated on a straight line basis over the estimated useful life of the asset. The estimated depreciation rate have been used:

Software 25% SL

Office Equipment 7% - 50% SL Office

Fitout 7% SL

Website 30% - 40% SL

Advertising Campaign 50% SL

#### Provisions

Provisions are recognised when the entity has an obligation which can be reliably measured at balance date as a result of past event and it is probable that the company will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the obligation at balance date. Movement in the best estimate are recorded in the Statement of Financial Performance.

#### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

#### Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (Last year: nil).

# Notes to the Performance Report

Fundraising Institute of New Zealand Incorporated

For the year ended 31 December 2019

	2019	2018
<b>1 : Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Scholarship received	3,210	3,044
Grants	-	5,000
Donation Received	515	620
<b>Total Donations, fundraising and other similar revenue</b>	<b>3,725</b>	<b>8,664</b>
<b>Fees, subscriptions and other revenue from members</b>		
FINZ Membership	175,560	183,492
Include A Charity Campaign Revenue	-	-
<b>Total Fees, subscriptions and other revenue from members</b>	<b>175,560</b>	<b>183,492</b>
<b>Revenue from providing goods or services</b>		
Conference Income	317,593	291,792
Professional Development Income	48,912	36,922
Sponsorship Income	43,336	25,323
Marketing & Communications Income	21,552	42,637
Other Income	12,930	13,908
<b>Total Revenue from providing goods or services</b>	<b>444,323</b>	<b>410,582</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	3,098	2,223
<b>Total Interest, dividends and other investment revenue</b>	<b>3,098</b>	<b>2,223</b>
<b>Total Revenue</b>	<b>626,706</b>	<b>604,961</b>

## 2 : Analysis of Expenses

### Volunteer and employee related costs

	2019	2018
ACC	342	768
Salaries	244,831	230,661
Staff Amenities	6,615	4,336
Staff travel: International	1,751	-
Staff travel: National	3,743	2,799
Recruitment	225	1,995
<b>Total Volunteer and employee related costs</b>	<b>257,507</b>	<b>240,559</b>

### Costs related to providing goods or services

Conference Expenses	248,761	203,035
IAC Website & Advertising Expense	1,077	648
Marketing and Communication Expenses	17,939	12,197
Professional Development Expenses	36,844	26,779
<b>Total Costs related to providing goods or services</b>	<b>304,621</b>	<b>242,659</b>

	2019	2018
<b>Other expenses</b>		
Administration Costs	15,745	17,879
Governance Costs	5,254	6,634
Facility Costs	30,540	34,511
Professional Services Expenses	10,068	14,520
Loss on disposal	-	-
FINZ BoP Division - Donation	-	1,102
<b>Total Other expenses</b>	<b>61,607</b>	<b>74,646</b>
<b>Total Expenses</b>	<b>623,735</b>	<b>557,864</b>

### 3 : Taxation

**As a Registered Charity, FINZ is not liable for tax.**

Fundraising Institute of New Zealand was registered as a Charity with the Charities Services on 10 February 2018. Tax losses amounting to \$16,482 are calculated to 9 February 2018 and are to be carried forward to be offset against future taxable income. The availability of tax losses is subject to the requirement of Income Tax Act 2007 continuing to be met. The potential future income tax benefit has not been recorded in the accounts.

### 4 : Analysis of Assets

#### Bank accounts and cash

ASB Current Account	173,511	22,777
ASB Savings On Call	5,443	185,592
Petty Cash	-	17
Kiwibank Current Account - BoP Division	-	-
Kiwibank Current account - Northern Division	-	-
Kiwibank Current Account-Otago Division	427	427
Kiwibank Current account	-	-
<b>Total Bank accounts and cash</b>	<b>179,381</b>	<b>208,813</b>

#### Debtors and prepayments

Accounts Receivable - General	72,783	536
Accounts Receivable - NZ Post	-	-
Accounts Receivable - Income In Advance	-	78,345
Prepayments	11,592	1,197
<b>Total Debtors and prepayments</b>	<b>84,375</b>	<b>80,078</b>

#### Other current assets

ASB Term Deposit	43,116	42,031
Accrued Revenue	743	568
Income Tax Receivable	-	273
FINZ Education Trust	-	1,419
<b>Total Other current assets</b>	<b>43,859</b>	<b>44,291</b>

#### Other non-current assets

Trademark	1,500	1,500
<b>Total Other non-current assets</b>	<b>1,500</b>	<b>1,500</b>

	2019	2018
<b>5 : Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accrued Expenses	4,035	6,570
Accounts Payable - General	2,087	1,080
Accounts Payable - NZ Post	-	26,149
<b>Total Creditors and accrued expenses</b>	<b>6,122</b>	<b>33,799</b>
<b>Employee costs payable</b>		
Holiday Pay Accrual	4,138	5,253
Wages Accrual	5,232	5,079
<b>Total Employee costs payable</b>	<b>9,370</b>	<b>10,332</b>
<b>Other current liabilities</b>		
Credit Cards	3,863	1,371
GST	26,289	29,260
Income in Advance - Membership	151,136	165,382
Income in Advance - Sponsorships	29,164	15,983
<b>Total Other current liabilities</b>	<b>210,452</b>	<b>211,996</b>
<b>6 : Property, Plant and Equipment</b>		
<b>Software</b>		
Opening Carrying Value	-	-
Disposal	-	-
Amortisation	-	-
<b>Total Software</b>	<b>-</b>	<b>-</b>
<b>Office Equipment</b>		
Opening Carrying Value	3,127	4,266
Addition	516	-
Disposal	-	-
Depreciation	(781)	(1,139)
<b>Total Office Equipment</b>	<b>2,862</b>	<b>3,127</b>
<b>Office Fitout</b>		
Opening Carrying Value	2,193	2,445
Depreciation	(252)	(252)
<b>Total Office Fitout</b>	<b>1,941</b>	<b>2,193</b>
<b>Website</b>		
Opening Carrying Value	180	1,260
Addition	-	-
Amortisation	(180)	(1,080)
<b>Total Website</b>	<b>-</b>	<b>180</b>
<b>IAC Advertising Campaign</b>		
Opening Carrying Value	950	2,850
Addition	-	-
Amortisation	(950)	(1,900)
<b>Total IAC Advertising Campaign</b>	<b>-</b>	<b>950</b>
<b>Total Property, Plant and Equipment</b>	<b>4,803</b>	<b>6,450</b>

2019 2018

**7 : Accumulated Funds****Accumulated Funds**

	2019	2018
<b>Opening Balance</b>	<b>85,003</b>	<b>37,905</b>
Opening balance Adjustment to split out Kitty Hilton Reserve	78,750	
Accumulate surpluses or (deficits)	2,971	47,098
Sub total Accumulated Funds	81,721	
Kitty Hilton Reserve	6,253	-
<b>Total Accumulated Funds</b>	<b>87,974</b>	<b>85,003</b>

**8 : Commitments****Operating Leases****Office Premises**

Current	51,427	17,875
Non-Current	102,855	-
<b>Total Office Premises</b>	<b>154,282</b>	<b>17,875</b>

**Printer**

Current	2,242	2,242
Non-Current	2,055	4,296
<b>Total Printer</b>	<b>4,297</b>	<b>6,538</b>

**Total Operating Leases** **158,579** **24,413**

**Total Commitments** **158,579** **24,413**

**9 : Contingent Liabilities and Guarantees**

There are no contingent liabilities and guarantees as at 31 December 2018 (Last year: nil)

**10: Related Parties****FINZ Educational Trust**Nature of relationship

Ellie Gray, Board member of Fundraising Institute of New Zealand, was also an officer of the Fundraising Institute of New Zealand Educational Trust (FINZET) during the year. The Trust was deregistered in 2019.

Transaction during the year

In September 2019 FINZ wrote off the amount of \$1,419 which was owing to FINZ from FINZET as a bad debt.

Closing balance

Nil (current liabilities) (Last year: \$1419)

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**11: Events after the Balance date**

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On 30 January 2020, the spread of novel Corona virus (COVID-19) was declared a public health emergency by the World Health Organisation. From 25 March 2020, New Zealand was placed into Alert Level 4 lockdown to combat the pandemic, for a minimum period of four weeks. From 28 April 2020 this was reduced to Alert Level 3 with some restrictions relaxed, for a period of two weeks. From 13 May 2020 this was reduced to Alert Level 2, with lockdown restrictions further reduced. From 9 June 2020 this was reduced to Alert Level 1, with domestic lockdown restrictions removed.

The Board will continue to monitor the impact of COVID -19 on the Institute, but at the date of signing this report the Board states that the expected impacts of the virus on the entity include:

- The Annual Conference was deferred from June to October 2020
- The monthly regional Learning Lunches were replaced by virtual sessions
  - FINZ applied for and received \$25,289 in wage subsidies for four employees as part of the Ministry of Social Development's COVID-19 Wage Subsidy Scheme
- FINZ considers itself eligible and will apply for the Extended Wage Subsidy Scheme which is open until 1 September 2020

The Board maintain the view that the Institute has sufficient resources that it will continue to operate as a going concern provided operational targets are met.

# Independent auditor's report

## To the Members of the Fundraising Institute of New Zealand Incorporated

### Opinion

We have audited the accompanying performance report of the Fundraising Institute of New Zealand Incorporated on pages 3 to 17, 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 December 2019, the statement of financial position as at 31 December 2019, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable
- b) the accompanying performance report presents fairly, in all material respects:
  - the entity information for the year then ended
  - the service performance for the year then ended, and
  - the financial position of the Fundraising Institute of New Zealand Incorporated as at 31 December 2019, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued 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 the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (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 the Fundraising Institute of New Zealand Incorporated in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' 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 our capacity as auditor we have no relationship with, or interests in, the Fundraising Institute of New Zealand Incorporated

### Board's responsibilities for the performance report

The Board are responsible for:

- b) 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
- c) the preparation and fair presentation of the performance report on behalf of the Fundraising Institute of New Zealand Incorporated 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) issued by the New Zealand Accounting Standards Board, and
- d) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of the Fundraising Institute of New Zealand Incorporated's for assessing the Fundraising Institute of New Zealand Incorporated'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 Board either intend to liquidate the Fundraising Institute of New Zealand Incorporated 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 the 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 Fundraising Institute of New Zealand Incorporated'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 Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fundraising Institute of New Zealand Incorporated'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 Fundraising Institute of New Zealand Incorporated 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.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board 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.

A handwritten signature in blue ink that reads "Moore Markhams".

**Moore Markhams Wellington Audit** | Qualified Auditors, Wellington, New Zealand 30 June 2020

## Membership Report

2018		2019	
Central Region	113	Central Region	97
Northern Region	197	Northern Region	172
Otago/Southland Region	11	Otago/Southland Region	10
Overseas	29	Overseas	19
Southern Region	62	Southern Region	50
<b>Total</b>	<b>412</b>	<b>Total</b>	<b>380</b>

2018		2019	
Corporate	36	Corporate Band A	1
		Corporate Band B	6
		Corporate Band C	2
		Corporate Band D	21
Sponsor	n/a	Sponsor	13
Federated	4	Federated	4
Fellow	16	Fellow	17
Honorary	4	Honorary	7
Individual	161	Individual	124
Tier 1 Member	10	Tier 1 Member	12
Tier 2 Member	74	Tier 2 Member	69
Tier 3 Member	67	Tier 3 Member	68
Tier 4 Member	40	Tier 4 Member	36
<b>Total</b>	<b>412</b>	<b>Total</b>	<b>380</b>

### New members in 2019

Membership Type	
Corporate Band A	0
Corporate Band B	2
Corporate Band C	1
Corporate Band D	5
Sponsor	3
Federated	1
Fellow	0
Honorary	0
Individual	27
Tier 1 Member	2
Tier 2 Member	5
Tier 3 Member	9
Tier 4 Member	8
<b>Total</b>	<b>62</b>

**Note:** To date we have had 57 new members 1 Jan-31 Jul 2020 and no record of new members and their specific membership type in 2018.

## **Event Numbers 2019**

<b>Event</b>	<b>Number</b>
<b>Speaker Tour</b>	<b>52</b>
Speaker Tour Abby Clemence Christchurch	12
Speaker Tour Abby Clemence Wellington	15
Speaker Tour Abby Clemence Auckland	25
<b>Speaker Tour Stephen George Auckland</b>	<b>58</b>
<b>Symposium</b>	<b>31</b>
Symposium Dunedin	20
Symposium Christchurch	11
<b>Learning Lunch Southern</b>	<b>161</b>
<b>Learning Lunch Central</b>	<b>244</b>
<b>Learning Lunch Northern</b>	<b>250</b>
<b>Conference</b>	<b>366</b>
<b>State of the Nation</b>	<b>40</b>
<b>AGM National</b>	<b>23</b>
<b>AGM Southern</b>	<b>8</b>
<b>AGM Central</b>	<b>9</b>
<b>AGM Northern</b>	<b>27</b>
<b>TOTAL</b>	<b>1234</b>