



Kiwi
Community
Assistance



Kiwi Community Assistance (KCA)

ANNUAL REVIEW TO 31 MARCH 2023

A glance at some of our achievements for FY2023 may surprise you:

Your support has enabled us to distribute:



257,226.56
Food Inwards in kgs



18,166
Food Outwards (banana boxes)



3,980
Non-Food Outwards



32 Food Donors



7 Non-Food Donors



35 Financial Donors



11 In-Kind Donors



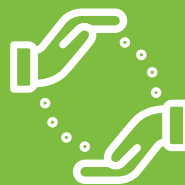
63 Unpaid Volunteers



3 Paid Employees



71 Agencies – received stock



1 Charity Partner – deregistered



98,470 Charity Partners – Beneficiaries served

We are small; we are fast; we are flexible; and through our charity partners we help many in need and we do it at a proven rate of efficiency.



KIWI COMMUNITY ASSISTANCE Annual Review to 31 March 2023

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THANK

YOU

to our
supporters
each one of you
helped make
**Kiwi Community
Assistance**
(KCA)



Financial donors

Ministry of Social Development, Lottery Commission, Tai Shan Foundation, Nikau Foundation, Trust House, TG Macarthy, COGS Wellington, COGS Hutt, Hell's Pizza, St Mark's School, Sutherland Self Help Trust, Toot for Tucker Johnsonville & Churton Park, Wellington North Rotary, Johnsonville Rotary, UK Online Giving Foundation, Z Tawa Good in the Hood, Zero Waste Food Challenge plus private individuals.

Food donors

The general public, Bidfresh, Big Chill, New World Churton Park, Countdown Estore, Countdown Aotea, Countdown Johnsonville, Countdown Johnsonville Mall, Countdown Porirua, Countdown Tawa, New Zealand Food Network, Foodstuffs North Island Transport Division - Grenada North, Fresh Direct, Indokiwi Grocers, Johnsonville School Farmers Market, New World Khandallah, Moshims, Mr Apple, New World Newlands, New World Paremata, New World Porirua City, Rosa Foods, Sustainable Foods, Tawa Lions, New World Whitby, plus a few other companies who wish to remain anonymous.

In-Kind donors

Foodstuffs North Island Transport Division - Grenada North, Turners and Growers Transport, CBT, Harbour City Security, James Cook Hotel Grand Chancellor, Scope Design, Karere Inc - Web Development, Wellington Refrigeration, Dobbins Office Furniture, Tracey Reid, Raju Budhia.

Thanks also to the local businesses who allow their premises to be a drop off point for donations. They are National Storage in Tawa, Newlands Community Centre, Johnsonville Community Centre, Barbara Edmonds Electoral Office, Cherrytree, Churton Park Community Centre, Tawa Community Centre, and Auto Super Shoppe Johnsonville. Plus our co-founders Tracy and Phil who have a donation bin outside their home at 5 Peterhouse Street in Tawa.

Non-Food donors

Thank you to our many followers on our Facebook page and website who answer our requests for donating items on our shopping list. A special thank you goes to United Flower Group, Johnsonville Crafty Critters Knitting Group, Foodstuffs North Island Transport Division - Grenada North, James Cook Hotel Grand Chancellor, Bata Shoes, McPherson's Consumer Products, Hanes Pacific Group, Colgate-Palmolive, Crafting Threads of Aroha (Wellington, Hutt, Kapiti and Wairarapa) and New Zealand Food Network.

Volunteers

KCA is blessed and humbled to have such an amazing team of volunteers who work to assist us with food rescue, collecting donations from the general public and from our drop off points and our warehouse team who sort, box up and make up the non-food orders. Due to the risks associated with the work that our volunteers do, KCA continues to operate contactless.

Charity Partners

Thank you to all the charitable agencies we serve (the beneficiaries of our Trust). You are the wonderful people who directly serve those in our communities who need a hand up. Helping you do what you do best is the reason we exist. The compassion, humility and expertise you all exhibit is something which we respectively admire and strive to support through our collective efforts.

Donations have been redistributed through 71 agencies in the 12 month period of 1st April 2022 to 31st March 2023:-

Amesbury School*, Bellyful Karori* Bellyful North*, Bellyful Porirua*, Birthright Wellington, Challenge 2000, Crafting Threads of Aroha*, DCM Wellington, Dress for Success Lower Hutt*, Dress for Success Wellington*, Everybody Eats, Foster Hope Wellington*, He Haurahi Tamariki School, House of Grace, Johnsonville Foodbank*, Johnsonville Plunket, Kaibosh Food Rescue*, Kapiti Community Foodbank, Khandallah Plunket, Linden Community Centre, Linden Community Garden*, Linden Plunket, Linden School, Loose Leash Cat Rescue*, Mana College*, Manaaki Kapiti, Maria's Kittens, Newlands Baptist Church Foodbank, Newlands Foodbank, Newlands Intermediate School*, Newlands Plunket, Newlands School, Newtown Budgeting Service, Outpawed, Oxford Street Free Pantry*, Porirua Plunket, Porirua Whanau Centre, Porirua Womens Refuge, Redwood Club, Rimutaka Baptist Church Foodbank*, Ronald McDonald House*, Salvation Army Johnsonville, Salvation Army Lower Hutt Foodbank, Salvation Army Newtown Hope Centre, Salvation Army Porirua Foodbank, Salvation Army Tawa Foodbank, Soup Kitchen Wellington, St Annes Pantry Foodbank, St Vincent de Paul Porirua Foodbank, St Vincent de Paul Tawa Foodbank, Stokes Valley Free Kai Stand*, Stokes Valley Kindergarten*, Supergrans Lower Hutt, Supergrans Porirua, Taeaomanino Trust, Tawa Central Kindergarten*, Tawa College, Tawa Community Centre, Tawa Intermediate School, Tawa Plunket, Te Rauparaha Arena, Te Roopu Awhina, Tiaki Porirua*, Titahi Bay North School, Tui Park*, Upper Hutt Free Pantry*, WELLFed, Wellington City Mission, Wellington Bird Rehabilitation Trust, Wesley Community Action – Family Start Programme, Wesley Community Action Waitangirua, Whanau Manaaki Free Kindergarten Association.

**Overflow stock shared with.*

What we do

We rescue quality surplus food and toiletries that are safe and fit for consumption which is redistributed to Registered Social Service Charities working directly with people in need.

We also ask our donor base and businesses to donate their new/used clothing, shoes, school supplies, children's reading books, Xmas presents, household items, and the like, in clean, tidy and safe condition. This enables us to provide the clients of our charity partners with a 'quality one stop shop'. Our drop off points reopened in August 2022.

We operate as efficiently as possible, our KCA volunteers sort and box up quality food at the sponsor's site allowing the remaining food to be uplifted directly by pig farmers from supermarkets. This avoids double handling and saves a lot of time.

We have a bespoke online ordering system which our registered Social Service Charity Partner agencies log into and place specific orders for their clients. This unique online ordering system allows food banks to let us know what they want or what they don't want on any specific day, for collection from our warehouse. This ensures that we assist their clients by providing them with food, clothing etc that is needed immediately and will be used.

With the cost of living and inflation, the closure of some of our sponsor's businesses and weather events in early 2023, the volume of food that we have been receiving has decreased this financial year.





Our Vision

Enriching and empowering communities.

Our Mission

Kiwis working together to reduce inequality in our communities.

Our Values

To do as much as we can, with what little we have.



Our principles

There are three main principles that guide what we do ...

A hand up, not a hand out

We want to empower families to break the inequality cycle so our aim is to assist without creating a reliance on regular donations. We do this by concentrating our efforts on families who have signed up for budgeting assistance. Families then receive help when unexpected costs come up so they can continue to increase their financial stability.

Use existing networks

We use the relationships our charity partners already have with families to distribute donations. Our charity partners provide a valuable understanding of the greatest areas of need and they select the families to be assisted. This allows us to concentrate on sourcing and distributing donations, whilst our partners can focus on what they do best.

100% donations guarantee

We guarantee that all donations go to the families we assist for free. No items donated to KCA are sold. Where there are unavoidable administrative costs we fundraise or apply for grants for these separately so that donors are aware of what they are contributing to.

Founders' report

After watching the Inside Child Poverty NZ program in late November 2011, Phil and Tracy decided they were in a position to try to make a difference.

They donated all of their surplus clothing, linen and household items through a social worker in the Porirua area and encouraged friends and colleagues to do likewise. The response was overwhelming and they quickly realised they needed to formalise relationships with a number of charities and organisations to properly distribute the goods. The relationship with these charity partners quickly revealed a gap in the offerings from food banks, namely perishable goods – fresh fruit, milk, meat and vegetables, etc. Phil and Tracy began a drive to donate surplus garden produce and started purchasing bulk quantities for distribution as fresh food parcels to the charity partners.

At the start of the year our drop-off points for non-perishable items were closed and reopened in August 2022. Our corporate volunteering programmes reopened with strict guidelines - everyone is required to be vaccinated and cannot work at the warehouse if unwell. A key focus for the coming year is to ensure that we recruit more volunteers. The volunteering world has changed dramatically with the cost of living crisis.

We are privileged and humbled to have our new storeman, Pankaj, who has been volunteering full time at KCA since August 2021. He is a hard worker and has fitted in well as part of our team. He is happy to roll his sleeves up and learn new skills at KCA. Whilst we have had to shrink the number of volunteers working at any time in our chiller trucks and our warehouse, our dedicated team have faced all the challenges of the pandemic.



Tracy Wellington

We would also like to welcome our new board member Justin Howe (JD) from Foodstuffs North Island. JD has been with Foodstuffs North Island for 10 years in various Supply Chain Transport roles. His current role is Lower North Island Supply Chain Manager which has him overseeing the Outbound and Transport Operation for the Lower North Island region. JD has been involved in transport his entire career including a stint in the NZ Army where he was able to deploy to East Timor in 2000 as a driver. JD is based in Palmerston North, happily married to Tanneeka and the proud father of three. JD is really looking forward to representing Foodstuffs North Island on the KCA Board and acknowledges that he has big shoes to fill with Victoria having done such an awesome job during her stint.

We all feel very privileged to be part of the KCA team and are motivated by hearing the positive impact that our work is having on achieving our mission of Kiwi's working together to reduce inequality in the Greater Wellington region.

Tracy Wellington
Co-Founder

Phil Davies
Co-Founder

Calendar highlights for Financial Year End 2023

April 2022

- 20,865.45kgs of food and 261 banana boxes of non food distributed.

May 2022

- 25,525.69kgs of food and 174 banana boxes of non food distributed.

June 2022

- 21,314.61kgs of food and 157 banana boxes of non-food distributed.

July 2022

- 22,260.11kgs of food and 509 banana boxes of non-food distributed.

August 2022

- 29,160.89kgs of food and 461 banana boxes of non-food distributed.

September 2022

- 25,188.84kgs of food and 258 banana boxes of non-food distributed.

October 2022

- 27,108.28kgs of food and 448 banana boxes of non-food distributed.

November 2022

- 23,466.33kgs of food and 247 banana boxes of non-food distributed.

December 2022

- 15,394.82kgs of food and 368 banana boxes of non-food distributed.

January 2023

- 13,034.54kgs of food and 188 banana boxes of non-food distributed.

February 2023

- 14,516.18kgs of food and 471 banana boxes of non-food distributed.

March 2023

- 19,390.82kgs of food and 438 banana boxes of non-food distributed.



Current situation

Communications channels – We use Facebook and our website to regularly communicate with donors and charity partners. We have also started using LinkedIn and Google Business.

Paid Staff and Volunteers – Due to Covid vaccine mandates and daily RATS testing required to come onto our premises we saw a decrease in volunteering hours. We had no food rescue Sunday shifts due to the permanent closure of Johnsonville School Farmers Market in August 2022. During this financial year we employed the equivalent of three full-time paid staff – a general manager, a storeman and a general hand, and 63 unpaid volunteers. Sincerest thanks to our fabulous team of volunteers who continue to work at KCA contactless.

Breakdown of rostered hours:

Paid staff 5,097 Hours (47%)

- costing \$139,694
- includes holiday pay and Employer Kiwisaver contribution.

Volunteers 5,720* hours (53%)

- does not include corporate volunteering groups.

Stock distributed – We provide donations to our charity partners who serve people in the Greater Wellington region.

Facilities – This is our third year operating out of a 500 square metre warehouse. With the successful applications for funding we have been able to finish setting up our car park area parking and pedestrian markings, and built a covered ramp to our portacom.

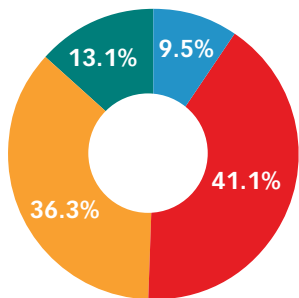
Equipment – We have a large indoor chiller room which holds 11 pallets of fresh produce along with an inside freezer room which holds four pallets of frozen stock. We continue to use our external chiller room and a 6x3m Portacom in our car park as our outwards goods area. We have also hired a 40ft container which we have based on our site.

Newlands Foodbank still has a Skope fridge on loan. Three KCA chest freezers are located at the Redwood Club, Te Awahou Kai and Tawa College. We also operate two pallet jacks, an electric pallet stacker, plastic food grade pallets and three large commercial chest freezers. Our refrigeration units are serviced by Wellington Refrigeration Ltd.

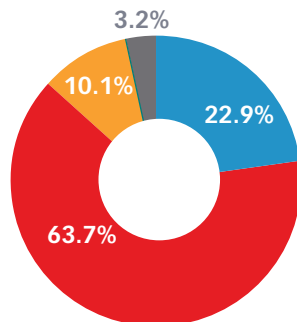
KCA has 29 donation wheelie bins provided by the Wellington City Council, eight donation wheelie bins provided by Porirua City Council, 64 grey food rescue crates (47L) bought new and various donated coloured food rescue crates. We utilise six barrow trolleys, four sets of food rescue scales, seven flat platform trolleys, two heavy duty metal shopping trolleys donated by PGG Wrightson and two Countdown supermarket trolleys.

Where our help goes

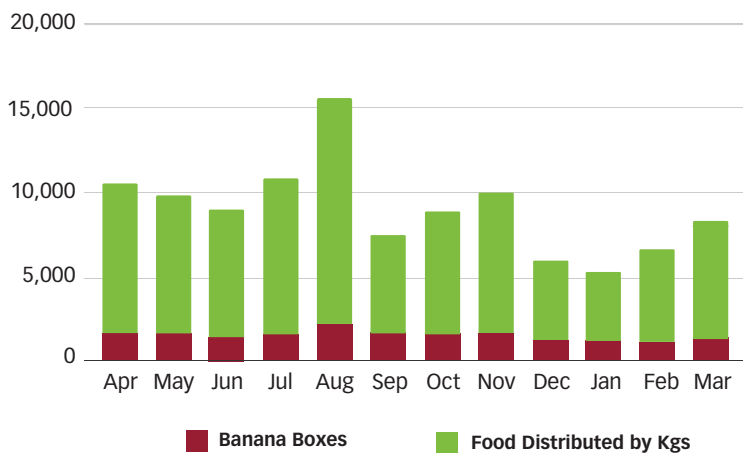
**Food Total
By Council Zone**



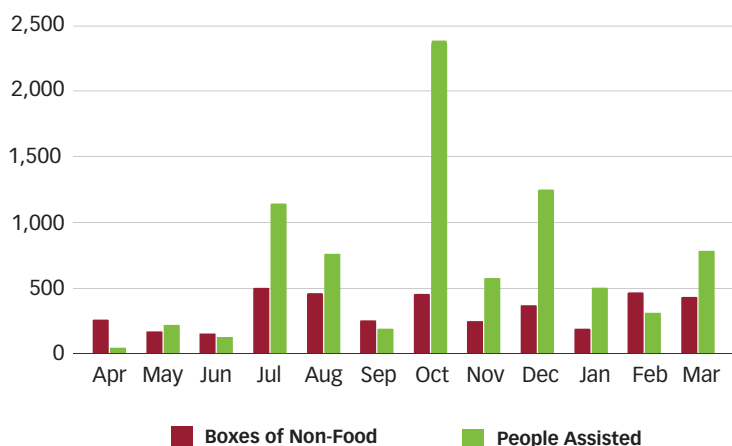
**Non-Food Distribution
By Council Zone**



Banana Boxes and Food Redistributed by Kgs



Boxes of Non-Food and People Assisted



Vehicles – We own two 2-ton refrigerated trucks and a 1.5-ton refrigerated truck. Our founders have donated the use of a car to pick up donations and clear large volumes of non food items.

Ordering System – We have had further enhancements this financial year to our online ordering system. Thanks to Toro for making this possible.

Further enhancements are planned to allow the partner agencies to click on the Type of stock that they would like us provide. It is also planned that when we move the orders from New to Processing that the online ordering system will automatically populate the field "Total Banana Boxes" so that our administrators only have to insert the numbers.

Photos are taken of all donations during pick up, and orders once made up, are photographed and uploaded on to Facebook in the weekly photo albums created. All orders going out have the order number tagged. This allows the agencies to see what they are collecting prior to pick up.

Donations and distribution

Distributed

- **257,226.56kgs** of food
- **3,980** banana boxes of non-food items
- Other household goods such as:
 - Car seats checked by Plunket
 - Prams
 - Cots complete with mattresses
 - Heaters
 - Microwaves
 - Highchairs
 - Bedside tables
 - Kitchen stools
 - Coffee tables
 - Bookcase
 - Rugs
 - Suitcases
 - Wheelchair
 - Guitars

Financial donations summary

For full details of our financials see the Financial Report for the 12 months from 1st April 2022 to 31st March 2023 attached.

Our strengths come from:

71
agencies receiving
stock

26
food
sponsors

35
financial
donors

63
volunteers

11
in-kind donors





Kiwi
Community
Assistance

VOLUNTEER
Kiwi
Community
Assistance



KIWI COMMUNITY ASSISTANCE
CHARITABLE TRUST

Performance Report

FOR THE YEAR ENDED
31 MARCH 2023



31 August 2023

The Trustees
Kiwi Community Assistance Charitable Trust
Wellington

Independent Reviewers Report

I have completed my review of the Kiwi Community Assistance Charitable Trust, on pages 18-27, which comprises the following:

- Statement of financial position as at 31 March 2023
- Entity based information, being the Statement of Service Performance, the Statement of Financial Performance, and the Statement of movements in equity for the year ended 31 March 2023
- Notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In my opinion, the performance report:

- Presents fairly, in all material respects, the entity's financial position as at 31 March 2023, its service performance, financial performance, movements in equity, and cash flows for the year ended on that date
- Complies with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board
- Includes reported outcomes and outputs in the statement of service performance, where the quantification of the outputs (to the extent practicable) are suitable.

What the Opinion is based on

I conducted a review of the statement of financial performance, the statement of financial position, the statement of movements in equity, and the notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

I am independent of the entity 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 I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the review evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion. Other than in my capacity as the reviewer, I have no relationship with or interests in the entity.

Other Information

The Trustees, on behalf of the entity, will be preparing an Annual Report which includes the reviewed performance report. The Trustees are responsible for the other information that may be included in the entity's Annual Report. My opinion on the performance report does not cover any other information in the entity's Annual Report and thus do not express any form of assurance or conclusions on that other information.

Key Review Matters

Key review matters are a matter professional judgement. In my opinion, the key review matter concerned the Grants income, donations and how income in advance was dealt with in the entity (notes 2 and 3 of the performance report).

The entity received grants from several organisations during the period, as well as from a number of individuals. These amounts are quantitatively significant to the entity's performance report. I reviewed a significant sample of the grant applications, donations, invoices, bank statements to confirm that funds were received, and the use those funds were put to. Unspent amounts at year end were recorded as income in advance.

Based on my sample testing, there were not any material issues identified with the entity's grants income, donations and income in advance at year end.

I would note that my objectives were to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue a report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) 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.

Use of this Audit Report

This report is made solely to the Trustees of the entity. My review has been undertaken so that I might state to the Trustees those matters that I am required to state to them in my Reviewer Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for my review work, this report, or any of the opinions I have formed.



Raju Budhia
Chartered Accountant

Wellington

31 August 2023

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Directory

For the year ended 31 March 2023

Charity Name	KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST
Other Names	KCA
Entity Type	Charitable Trust
Registered Charity Number	CC47974
Postal Address	5 Peterhouse Street, Tawa, Wellington 5028
Other Contact Details	0224652201 tracy@kca.org.nz www.kca.org.nz www.facebook.com/kiwicomunityassistance
Trustees:	Tracy Wellington Philip Davies
Secretary:	Philip Davies
Treasurer:	Tracey Reid
Board Members:	Victoria Deaker John Angelica – Woolworths NZ Justin (JD) Howe – Foodstuffs North Island
Independent Advisors:	Richard Kilkenny
Bankers:	Kiwibank (Wellington) Bank of New Zealand (Wellington)

Entity's Purpose or mission

Our mission is (Kiwis) working together to reduce inequality in our communities. We strive to make a difference to people in our community. In particular we provide food, clothing and household items to individuals and families who are less fortunate.

Entity Structure

KCA is governed by a board of Trustees comprising of five members. The Trustees make strategic decisions in close consultation with the Trust's volunteers and operational staff, as well as providing advice and support. The board meets approximately every three months.

Main sources of the Entity's Cash and Resources

Funding is received in the form of donations and grants. Funds are sourced from a range of donors, including local government, community organisations, business sectors and individuals. The majority of the funding is tagged for specific purposes.

Main methods used by the Entity to raise funds

Funds are acquired through applications to appropriate community based funders, and online donations.

Entity's reliance on volunteers and donated goods or services

Volunteers are the backbone of KCA's services. The volunteer roles provided by KCA ensure inclusion and participation in community life and skills development. KCA ensures that the experience of volunteering is rewarding for both the volunteer and our organisation. Where possible, KCA will source donated goods and pro-bona services.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Service Performance

For the year ended 31 March 2023

Entity's reliance on volunteers and donated goods or services

KCA exists to assist families in the short term by providing them with food and clothing, and to empower families in the long term by providing assistance so they can learn to help themselves.

KCA's charity partners provide a valuable understanding of the greatest areas of need in the community and they select the families to be assisted. This allows KCA to concentrate on sourcing and distributing donations to our Charity Partners for families they identify as needing assistance.

Description and Quantification of the Entity's Outputs (to the extent practicable)

	31/03/23	31/03/22
Food parcels distributed		
Number of banana boxes	18,166	21,702
Bulk food distributed		
Total distributed	257.2 tonnes	335.6 tonnes
Daily average distributed	1,000.88 kg	1,256.9 kg
Total meals (at 350 grams per meal)	734,933 meals	958,869 meals
Daily average meals	2,013 meals	3,591 meals
Non-food items distributed		
Number of banana boxes	3,980	4,801
Food parcel orders filled	1,460 orders	1,818 orders
Non-food parcel orders filled	854 orders	974 orders
People reached*		
Total reached	98,470 people	142,486 people
Daily average reached	369 people	534 people

KCA is proud to be able to provide their service for \$1.21 per kilogram (2022: \$0.68 per kilogram), across both its food and non-food services.

*Our reporting reflects that the number of people assisted has decreased on last year, however this needs to be taken in context within the current inflationary pressures and the associated increasing cost of living. Our partner agencies are having to assist families for longer periods of time KCA's charity partners can go online to KCA's ordering system with the stock that they wish to collect for their clients. A unique number is issued for each order and statistics are provided such as the suburb and how many people the order will assist. Photos are taken of all donations during the collection phase. Once orders have been processed, a photo is taken to confirm the order, and a unique order is tagged to the photo and uplifted to Facebook.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Financial Performance

For the year ended 31 March 2023

	Note	31/03/23 \$	31/03/22 \$
Revenue			
Donations, fundraising and other similar revenue	3	385,121	344,597
Interest, dividends and other investment revenue	3	4,394	1,265
Gain on sale of plant & equipment	3	–	266
Total Revenue		389,515	346,127
Expenses			
Costs related to providing goods or services	4	174,158	132,428
Volunteer and employee related costs	4	143,095	106,667
Other expenses	4	36,901	21,556
Total Expenses		354,154	260,651
Surplus/(Deficit) for the year		35,360	85,476

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Financial Position

For the year ended 31 March 2023

	Note	31/03/23 \$	31/03/22 \$
Current Assets			
Cash & cash equivalents	5	251,635	220,892
Trade and other receivables	5	1,326	8,107
		252,961	228,999
Non Current Assets			
Property, plant and equipment	6	201,516	187,149
Total Assets		454,477	416,148
Current Liabilities			
Trade and other payables	5	5,228	2,375
Unused grants with conditions	5	88,215	88,100
		93,443	90,475
Total Liabilities		93,443	90,475
Net Assets		361,033	325,673
Equity			
Opening balance		325,673	240,197
Surplus for the year		35,360	85,476
Total Equity		361,033	325,673

This performance report has been approved by the trustees.
For and on behalf of Kiwi Community Assistance Charitable Trust:

Trustee:  Trustee:  Dated: 31 August 2023

These statements must be read in conjunction with the notes to the performance report and the review report.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Statement of Cashflows

For the year ended 31 March 2023

	31/03/23	31/03/22
	\$	\$
Cashflows from operating activities		
Donations, fundraising and other similar receipts	385,235	331,649
Interest, dividends and investment receipts	3,795	929
Payments to suppliers and employees	(307,060)	(248,308)
Net cash flows from operating activities	81,970	84,270
Cashflows from Investing and financing activities		
Payment for property, plant & equipment	(51,228)	(106,075)
Proceeds from sale of property, plant & equipment		696
Net Cash from investing and financing activities	(51,228)	(105,379)
Net Increase / (decrease) in cash	30,743	(21,109)
Cash at the beginning of the year	220,892	242,001
Cash at the end of the year	251,635	220,892
This is represented by :		
Cash and cash equivalents	251,635	220,892

These statements must be read in conjunction with the notes to the performance report and the review report.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2023

1. General

Kiwi Community Assistance Charitable Trust (the "entity") is a charitable trust that is domiciled in New Zealand and is registered with the Charities Services.

The entity's principal activity is the charitable distribution of food, clothing and household goods to the Wellington community. During the year ended 31 March 2023 there was no material change in the nature of the entity's principal activity.

This performance report was authorised for issue by the Trustees on the xxx

2. Statement of Accounting Policies

The principal accounting policies adopted in the preparation of the performance report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The performance report has been prepared based on the historical cost convention.

The entity has elected to apply PVE 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 less than \$2,000,000. All transactions in the performance report are reported using the accrual accounting convention.

The performance report is prepared based on the assumption that the entity will continue to operate in the foreseeable future.

All reported dollar amounts are rounded to the nearest \$ amount.

The Trustees believe that the basis of preparation of the performance report is appropriate and the entity will be able to continue in operation for at least 12 months from the date of this statement. Accordingly, the Trustees believe that the classification and carrying amounts of the assets and liabilities as stated in the performance report are appropriate.

Tier 2 PBE Accounting Standards Applied

The entity has not adopted any Tier 2 PBE Accounting Standards in the preparation of the performance report.

Changes in accounting policies

There have been no changes in the entity's accounting policies since the prior financial year.

Goods and services tax

All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables which are stated inclusive of GST.

Operating leases

Where the entity is the lessee, the lease rentals payable on operating leases are recognised in the statement of financial performance over the lease term.

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the lease term.

Income tax

The entity is exempt from New Zealand income tax because it is a registered charity and has fully complied with all statutory conditions for tax exemptions.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank, which are stated at face value.

Trade and other receivables

Trade receivables are recognised and carried at the original invoice amount less any allowance for impairment of these receivables. An allowance for impairment of receivables is established when there is objective evidence that the amount will not be collected according to the original terms of receivables. This allowance is based on a review of all outstanding amounts at year end. Bad debts are written off during the year in which they are identified.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to allocate an asset's cost to its residual value over its estimated useful life. The residual values and useful lives of assets are reviewed, and adjusted if appropriate, at each balance sheet date.

The following depreciation rates have been adopted by the Trustees:

Motor vehicle:	20% Diminishing Value
Plant and equipment	10% Diminishing Value

Gains and losses on disposal are determined by comparing the proceeds with the asset's carrying amount. These are included in the statement of financial performance.

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid at the reporting date.

Liabilities for wages and salaries and annual leave are recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

Revenue

Revenue is accounted for as follows:

Grants and Donations: Grant and donation income is accounted for depending on whether it has a "use or return" condition attached. Where no return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Interest Income: Interest income is recognised on an accrual basis.

Other Income: All other income is accounted for on an accrual basis and accounted for in accordance with the substance of the transaction.

Donated goods and services: The entity is dependent on the voluntary services of many volunteers. Due to the difficulty in determining value with sufficient reliability, donated services are not recognised in the performance report.

The entity also receives substantial donations of food, clothing and household goods from donors located in the Wellington region. All of these items are distributed to families in need. As there is no practical way of valuing these donations, the Trustees have agreed that no monetary value should be included in the financial statements.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2023

	31/03/23 \$	31/03/22 \$
3. Analysis of revenue		
Donations, fundraising and other similar revenue		
Grants income for specified purposes (below)	360,492	316,724
Donations for operations	17,932	26,042
Donations for the community	1,370	1,830
Other income	5,327	–
Total income	385,121	344,597
Grants income for specified purposes		
Lotteries Commission – for rent, contractors and volunteer COSTS (conditional income carried over from prior financial year)	25,284	53,566
Ministry Social Development – for wages, rent & warehouse COSTS (conditional income carried over from prior financial year)	58,155	31,799
Thai Shan Foundation – for wages and rent (conditional income carried over from prior financial year)	4,662	–
Wellington City Council – for wages and rent (conditional income carried over from prior financial year)	–	5,683
Accenture – Freezer (conditional income carried over from prior financial year)	–	10,000
Ministry Social Development – for wages, rent, health & safety, operations	142,268	53,701
Lotteries Commission – wages, volunteer, rent, operations	24,069	37,716
Ministry Social Development – Chiller room, warehouse expansion, plant & equipment	37,379	26,884
Ministry Social Development – Flexi Wage Support	21,317	–
Trust House – Food and schools supplies for the community	7,643	–
TG Macarthy – wages, rent, vehicle, insurance	7,715	15,000
Community Organisation Grants Scheme – Wellington and Hutt	5,784	10,500
Tai Shan Foundation – Wages, Volunteer Costs & Rent	18,216	5,338
Nikau Foundation – for wages	5,000	5,000
Rotary Club of North Wellington – (last year: Pallets, Signage, Safety Netting)	2,000	4,342
Rotary Club of Johnsonville – Food supplies for the Johnsonville	1,000	–
Anon – new Chiller Truck	–	25,000
Wellington City Council – Tools, wages, volunteer costs	–	12,195
Hutt Mana Charitable Trust – new Chiller Truck	–	10,000
Jasmine Social Investments – Safety Netting	–	10,000
Total grant income	360,492	316,724

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2023

	31/03/23	31/03/22
	\$	\$

3. Analysis of revenue / continued

Interest, dividends and other investment revenue

Interest	4,394	1,265
	4,394	1,265

Income from investment activity

Gain on sale of plant & equipment	–	266
	–	266

4. Costs related to providing goods or services

Storage and rental charges	100,095	74,800
Fuel and motor vehicle costs	18,501	9,848
Operational expenses	24,430	19,165
Food and school stationery supplies	9,793	10,039
Insurance	8,701	6,483
Uniforms and protective clothing	3,929	4,510
Mobile phone and internet	3,271	2,804
Administration and other expenses	2,126	1,098
Repairs and maintenance	1,630	1,437
Advertising	1,196	294
Electricity & gas	292	1,753
Subscriptions and membership	192	197
	174,158	132,428
Other expenses		
Depreciation	36,861	21,551
Bank fees & interest	40	5
	36,901	21,556
Volunteer and employee related costs		
Salaries	139,694	102,678
Volunteer reimbursements	2,670	94
Volunteer entertainment costs	732	3,895
	143,095	106,667
Total Expenditure	354,154	260,651

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2023

	31/03/23 \$	31/03/22 \$
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5. Analysis of Assets & Liabilities

Cash & cash equivalents		
Cash at bank	191,635	110,892
Term deposits	60,000	110,000
	251,635	220,892
Trade and other receivables		
GST receivable	–	7,706
Expenses paid in advance	326	–
Accrued interest	1,000	401
	1,326	8,107
Trade and other payables		
GST payable	2,755	
Accounts payable	2,474	2,375
	5,228	2,375
Unused grant income with conditions		
Grants unspent at year end as follows:		
Ministry of Social Development – for wages, rent, operations, assets	14,594	58,155
Lotteries Commission – for rent, contractors, volunteer costs, chiller truck	45,931	25,284
Trust House – Food & school stationery	13,190	4,662
Sutherland Self Help – Vehicle tail lift	10,000	–
Community Organisation Grants Scheme – Rent, vehicle costs & Comms	2,216	–
T G Macarthy – Insurance	2,285	–
Tai Shan Foundation – Rent	–	4,662
	88,215	88,100

6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
31-Mar-23					
Motor vehicles	82,335	8,000	–	18,067	72,268
Office furniture & equipment	3,435	–	–	1,078	2,357
Plant and equipment	101,379	43,228	–	17,715	126,892
	187,149	51,228	–	36,861	201,516
31-Mar-22					
Motor vehicles	22,897	67,387	–	7,949	82,335
Office furniture & equipment	3,756	3,756	–	321	3,435
Plant and equipment	80,159	34,933	(430)	13,282	101,379
	106,812	106,075	(430)	21,551	187,149

Notes to the Performance Report

For the year ended 31 March 2023

7. Commitments and contingencies

Commitments

Total commitments for future lease rental agreements which have not been provided for in the performance report are as follows:

	31/03/23	31/03/22
	\$	\$
Warehouse lease commitments		
Within 1 year	70,000	70,000
Between 1 to 5 years	140,000	140,000
Total commitments	210,000	210,000

Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2022 \$nil).

8. Related Party Disclosures

The following transactions involved the Trustees of KCA.

	31/03/23	31/03/22
	\$	\$
Wages paid to Tracy Wellington (Co-founder and Trustee)	71,990	56,214
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	(45)	(270)
Net transaction	71,945	55,944

9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2022: \$nil).



Kiwi Community Assistance Charitable Trust (KCA)

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