



**Kiwi  
Community  
Assistance**



# Kiwi Community Assistance (KCA)

**ANNUAL REVIEW TO 31 MARCH 2024**

# *A glance at some of our achievements for FY2024 may surprise you:*



**257,752.83**  
Food Inwards in kgs



**19,884**  
Food Outwards  
(banana boxes)



**4,124**  
Non-Food Outwards  
(banana boxes)



**30** Food Donors



**7** Non-Food Donors



**34** Financial Donors



**19** In-Kind Donors



**51** Unpaid Volunteers



**3** Paid Employees



**71** Agencies –  
received stock



**0** Charity Partners –  
deregistered



**100,595** 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 2024

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



## Financial donors

Woolworths NZ, Wellington North Rotary Club, Rotary Club of Johnsonville, Nikau Foundation, Ministry of Social Development, COGS Hutt, COGS Wellington, COGS Whitieria, Pelorous Trust, Here for NZ, Trust House and Lotteries Commission, plus private individuals.

## Food donors

The general public, Big Chill, Chow Restaurant, New World Churton Park, Woolworths Estore, Woolworths Aotea, Woolworths Johnsonville, Woolworths Johnsonville Mall, Woolworths Porirua, Woolworths Tawa, Fonterra, Fresh Choice Cuba Street, New Zealand Food Network, Foodstuffs North Island Transport Division – Grenada North, Foodstuffs North Island Fresh Division, Fresh Direct, GO Generosity, New World Khandallah, Morgan Laurensen, Moshims, Mr Apple, New World Newlands, New World Paremata, New World Porirua City, Pak n Save Porirua, Sustainable Foods, Tawa Lions, New World Whitby, Wild Chef, Porirua Seventh Day Adventist Church, Family 2 Family bags from various New World supermarkets, 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, 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

We extend our heartfelt gratitude to the wonderful community of supporters who generously respond to our calls for donations on both our Facebook page and website. A special expression of thanks goes out to Antipodes, United Flower Group, Johnsonville Crafty Critters Knitting Group, Foodstuffs North Island Transport Division - Grenada North, James Cook Hotel Grand Chancellor, Crafting Threads of Aroha (Wellington, Hutt, Kapiti, and Wairarapa), and New Zealand Food Network. Your kindness and generosity make a significant difference in our efforts, and we are truly grateful for your ongoing support.

## Volunteers

KCA is truly grateful and deeply touched by the incredible dedication of our volunteer team, whose selfless efforts are the cornerstone of our mission's success. Our volunteers play a vital role in our operations, from rescuing food to collecting donations from drop-off points. Our warehouse team meticulously sorts, boxes, and prepares non-food orders with care and precision. To ensure everyone's safety, especially considering the risks involved with some recipients and the nature of certain tasks, KCA remains committed to operating in a contactless manner.

## Charity Partners

We're immensely grateful to the charitable agencies we have the honour of serving – you are the heart and soul of our communities, extending a helping hand to those in need. Supporting you in your invaluable work is the very essence of our mission. Your boundless compassion, humility, and expertise serve as an inspiration to us all, and we're dedicated to standing alongside you in your endeavours. Thank you for the profound impact you make every day, and for allowing us to play a part in your incredible journey.

Donations have been redistributed through 71 agencies in the 12 month period of 1st April 2023 to 31st March 2024:-

Amesbury School\*, Challenge 2000, Crafting Threads of Aroha\*, 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 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\*, 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 are proud to offer a tailored online ordering system designed exclusively for our registered Social Service Charity Partner agencies. Through this innovative platform, agencies can place orders customised to their clients' specific needs. This unique approach enables foodbanks to communicate shortages or preferences in real-time, ensuring that we can provide them with the most relevant and necessary items, such as food and clothing, precisely when they're needed the most.

Our commitment to rescuing surplus food of the highest quality, safe for consumption, is unwavering. This food is then redistributed to Registered Social Service Charities, directly benefiting those in need within our communities.

Despite facing challenges such as the rising cost of living, inflation, and recent closures of some of our sponsor's businesses, coupled with weather events earlier this year, we have strived to maintain our level of support. Thanks to the dedication of our volunteers

and efficient operational practices, we've managed to equalise the volume of food received compared to the previous financial year.

Efficiency is key to our operations. Our volunteers work tirelessly to sort and package quality food directly at the sponsor's site. Additionally, we've implemented a streamlined process where surplus food is collected directly by pig farmers from supermarkets, minimising handling, saving time, and ensuring that our high standards are maintained, all while expediting delivery to recipients.

In addition to food, we encourage our generous donor base and businesses to contribute new or gently used clothing, shoes, school supplies, children's books, holiday presents, household items, and more. By ensuring that donations are clean, tidy, and usable, we're able to provide our charity partners with a comprehensive and high-quality selection of goods, offering a convenient "one-stop shop" for their clients' needs.





## **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

*At the core of our mission are three guiding principles that shape everything we do ...*

### 1. A Hand Up, Not a Handout

Our goal is to empower families to break the cycle of inequality. We believe in providing assistance without fostering dependence on regular donations. To achieve this, we focus our efforts on families enrolled in budgeting assistance programs or receiving wrap around services from partner agencies. By offering support during times of unexpected financial strain, we help these families maintain and enhance their financial stability.

### 2. Utilizing Existing Networks

We leverage the strong relationships our charity partners have established with families in need. These partners possess invaluable insights into the most pressing areas of need within their communities and are instrumental in identifying the families who will benefit most from assistance. This collaborative approach allows us to concentrate on sourcing and distributing donations, while our partners can continue to focus on their core strengths.

### 3. 100% Donations Guarantee

We are committed to ensuring that every donation received directly benefits the families we assist, free of charge. None of the items donated to KCA are ever sold. In instances where unavoidable administrative costs arise, we undertake separate fundraising efforts or apply for grants to cover these expenses. This transparent approach ensures that donors understand exactly how their contributions are being utilised, further reinforcing our commitment to accountability and integrity.





## Founders' report

After watching Bryan Bruce's "Inside Child Poverty, a special report" TV program in late November 2011, Phil and Tracy decided they were in a position to try to make a difference.



Tracy Wellington

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.

This service grew into KCA, and has continued to grow and expand from those humble beginnings to the organisation it is today, helping over 100,000 people in the past year alone

At the end of January our storeman Pankaj relocated to Auckland. We have employed Dan Silas, formerly with our supporting sponsor, Foodstuffs North Island, to replace Pankaj until August 2024. Unfortunately Dan plans to emigrate overseas at this point, and we will then be looking for his replacement

We feel very privileged to have the KCA team with us on this journey, and are motivated by hearing the positive impact that our work is having. With all those involved we are achieving our mission of Kiwi's working together to reduce inequality in the Greater Wellington region.

Two handwritten signatures in black ink. The signature on the left is Tracy Wellington's, and the one on the right is Phil Davies's.

Tracy Wellington  
**Co-Founder**

Phil Davies  
**Co-Founder**



## Calendar highlights for Financial Year End 2024

### April 2023

- 16,216.3kgs of food and 133 banana boxes of non food distributed.

### May 2023

- 22,206.87kgs of food and 173 banana boxes of non food distributed.

### June 2023

- 16,678.81kgs of food and 461 banana boxes of non-food distributed.

### July 2023

- 16,821.27kgs of food and 274 banana boxes of non-food distributed.

### August 2023

- 20,637.7kgs of food and 154 banana boxes of non-food distributed.

### September 2023

- 28,087.07kgs of food and 424 banana boxes of non-food distributed.

### October 2023

- 22,312.46kgs of food and 266 banana boxes of non-food distributed.

### November 2023

- 29,539.28kgs of food and 681 banana boxes of non-food distributed.

### December 2023

- 19,517.21kgs of food and 776 banana boxes of non-food distributed.

### January 2024

- 23,501.37kgs of food and 232 banana boxes of non-food distributed.

### February 2024

- 20,679.39kgs of food and 238 banana boxes of non-food distributed.

### March 2024

- 21,555.1kgs of food and 309 banana boxes of non-food distributed.

## Current situation

**Communications channels** – We believe in the power of effective communication, which is why we utilize various platforms to stay connected with our generous donors and dedicated charity partners. In addition to Facebook and our website, we've expanded our outreach efforts to include LinkedIn and Google Business. These platforms enable us to share updates, stories, and important information in a timely and accessible manner, fostering greater engagement and collaboration within our community. Together, through transparent and open communication, we're able to amplify our impact and work towards our shared goals of making a positive difference in the lives of those we serve.

### **Paid Staff and Volunteers** –

*Breakdown of rostered hours:*

- **Paid staff hours 4,815 (40%)**
  - costing \$136,419
  - includes holiday pay and Employer Kiwisaver contribution.
- **Volunteers hours 7,150 (60%)**

**Stock distributed** – We offer donations to our charity partners who support individuals across the Greater Wellington region.

**Facilities** – As we enter our fourth year of operations in our 500 square meter warehouse, we're excited to share some significant improvements. Thanks to successful funding applications, we've completed the setup of our car park area, complete with clear health and safety markings. Additionally, we've constructed a covered ramp leading to our Portacom, enhancing accessibility and ensuring a safe environment for

everyone involved. These enhancements reflect our ongoing commitment to providing a welcoming and efficient space for our operations.

**Equipment** – We're equipped with a spacious indoor chiller room capable of holding 11 pallets of fresh produce, complemented by an interior freezer room accommodating four pallets of frozen stock. To streamline our operations, we've designated our external chiller room and a 6x3m Portacom in our car park as our Outwards Goods Area. Additionally, we've expanded our storage capacity by hiring a 40ft container, conveniently located on-site.

In collaboration with Newlands Foodbank, one of our Skope fridges remains on loan, while the remaining three chest freezers are strategically placed at the Redwood Club, Te Awahou Kai, and Tawa College. To facilitate our daily tasks, we rely on essential equipment such as two pallet jacks, an electric pallet stacker, plastic food-grade pallets, and three large commercial chest freezers.

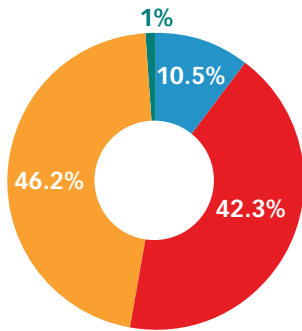
Maintaining the functionality of our refrigeration units is paramount, which is why we entrust their servicing to Wellington Refrigeration Ltd.

To facilitate our donation collection efforts, we've partnered with Wellington City Council and Porirua City Council, who have generously provided 29 and eight donation wheelie bins respectively. Additionally, we utilize 64 grey food rescue crates (47L) along with various colored food rescue crates. Our operational efficiency is further enhanced by the utilization of six barrow trolleys, four sets of food rescue scales, seven flat platform trolleys, two PGG Wrightson metal trolleys,

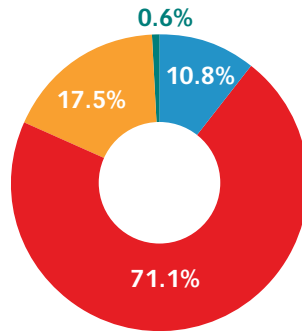


## Where our help goes

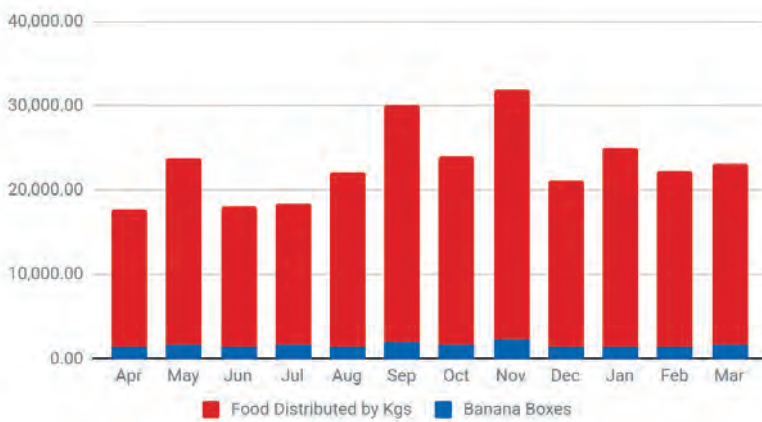
**Food Distribution  
By Council Zone**



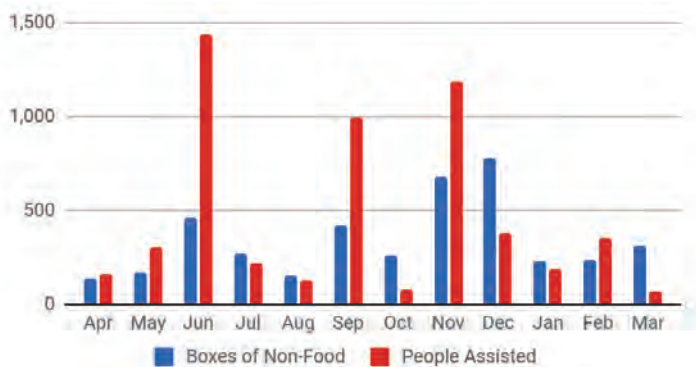
**Non-Food Distribution  
By Council Zone**



**Banana Boxes and Food Redistributed by Kgs**



**Boxes of Non-Food and People Assisted**



and two Woolworths supermarket trolleys. These resources enable us to effectively manage and distribute donations, ensuring that they reach those in need in a timely manner.

**Vehicles** – In addition to our warehouse infrastructure, we’re proud to own two 2-ton refrigerated trucks and a 1.5-ton refrigerated truck, enabling us to efficiently transport perishable goods while maintaining their freshness. Furthermore, we have access to a car that allows us to pick up donations and handle large volumes of non-food items with ease. These vehicles play a crucial role in our mission, allowing us to extend our reach and serve our community with flexibility and effectiveness.

**Ordering System** – We’re thrilled to announce further enhancements to our online ordering system this financial year, made possible by the invaluable support of Toro. Building upon the successful stats enhancement implemented last year, Toro has enabled us to introduce the “Ready” tab feature. This innovative addition allows our administrators and volunteers to seamlessly notify partner agencies via automated emails when their orders are ready for collection.

Looking ahead, we have exciting plans for additional enhancements. One such improvement will empower partner agencies to select the specific types of stock they require, offering a more tailored and efficient ordering process. Additionally, we’re working on automating the population of the “Total Banana Boxes” field when orders transition from “New” to “Processing,” simplifying the data entry process for our administrators.

To provide greater transparency and engagement, we’ve implemented a system where photos are taken of all donations during pickup and of completed orders before they are uploaded onto Facebook in weekly photo albums. Each order is tagged with a unique order number, allowing agencies to preview their orders prior to pickup, ensuring accuracy and satisfaction.

These advancements represent our ongoing commitment to leveraging technology and innovation to better serve our community and streamline our operations. We’re immensely grateful to Toro for their continued partnership and support in driving these initiatives forward.

## Donations and distribution

### Distributed

- **257,226.56kgs** of food
- **4,123** 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 2023 to 31st March 2024 attached.

## Our strengths come from:

**71**  
agencies receiving  
stock

**30**  
food  
sponsors

**34**  
financial  
donors

**51**  
volunteers

**19**  
in-kind donors





smile

chor

blue

Anchor

blue

Weet-Bix Weet-Bix Weet-Bix

Weet-Bix Weet-Bix Weet-Bix

Golden Tip  
30 TEA BAGS  
24 X 30 X 2g  
Net. 1.440 kg  
Gross 1.5 kg

SUGARS OF FIJI

Hot Chocolate  
19-10-23

SUGARS OF FIJI

Hot Chocolate  
19

hello

hello  
DELUXE AUSTRALIAN GRAPES BY  
GrapeCo. AUSTRALIA

CLASS CAT 1  
VARIETY CAVENDISH  
MINIMUM LENGTH  
8 INCHES (20.0 CM)

CONTENTS 18.14 kg  
(40 lbs) NET WT.

FROM THE SWEETER  
SIDE OF LIFE

hello

hello  
DELUXE AUSTRALIAN GRAPES BY  
GrapeCo. AUSTRALIA

BANANAS DE MEXICO

BANANAS DE MEXICO

CONTENTS 18.14 kg  
(40 lbs) NET WT.



KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST

# Performance Report

FOR THE YEAR ENDED  
31 MARCH 2024



5 June 2024

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 2024
- 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 2024
- 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 2024, 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 our review work, this report, or any of the opinions I have formed.



**Raju Budhia**  
**Chartered Accountant**

Wellington

5 June 2024

## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Directory

For the year ended 31 March 2024

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

### 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-bono services.

## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Statement of Service Performance

For the year ended 31 March 2024

### Entity's reliance on volunteers and donated goods or services

At KCA, our mission is twofold: we aim to offer immediate support to families through provisions of food and clothing while also fostering long-term empowerment by equipping them with the tools to become self-sufficient.

Central to our approach is the collaboration with our esteemed charity partners. Their deep understanding of the community's most pressing needs enables them to identify families who can benefit most from assistance. By entrusting our partners with the selection process, KCA can focus on efficiently sourcing and distributing donations to these families, ensuring that help reaches those who need it most. This collaborative effort allows us to maximize our impact and support the holistic well-being of individuals and families within our community.

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

	31/03/24	31/03/23
<b>Food parcels distributed</b>		
Number of banana boxes	19,884	18,166
<b>Bulk food distributed</b>		
Total distributed	257.8 tonnes	257.2 tonnes
Daily average distributed	901.39 kgs**	1,000.88 kg
Total meals (at 350 grams per meal)	736,564 meals	734,933 meals
Daily average meals	2,575 meals	2,013 meals
<b>Non-food items distributed</b>		
Number of banana boxes	4,124	3,980
<b>Food orders filled</b>	1,408 orders	1,460 orders
<b>Non-food orders filled</b>	769 orders	854 orders
<b>People reached*</b>		
Total reached	100,588 people	98,470 people
Daily average reached	352 people	369 people

\*\*We are now operating 6 days a week whereas previous financial year we were operating 5 days a week

KCA takes pride in offering its services at a cost-effective rate of \$1.07 per kilogram, down from \$1.21 per kilogram in 2023, covering both food and non-food provisions.

Our streamlined ordering system allows KCA's charity partners to conveniently select the items they require for their clients online. Each order is assigned a unique identification number, and detailed statistics, such as the suburb served and the number of individuals benefiting from the order, are readily available.

To ensure transparency and accountability, photographs are taken throughout the donation collection process. Once orders are processed, a confirmation photo is captured, linking each unique order number to the image. These images are then uploaded onto Facebook, providing a visual record of the donations and allowing our community to see the direct impact of their contributions.

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Statement of Financial Performance

For the year ended 31 March 2024

	Note	31/03/24 \$	31/03/23 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	3	240,447	385,121
Interest, dividends and other investment revenue	3	9,427	4,394
Gain on sale of plant & equipment	3	5,154	–
<b>Total Revenue</b>		<b>255,029</b>	<b>389,515</b>
<b>Expenses</b>			
Costs related to providing goods or services	4	146,048	174,158
Volunteer and employee related costs	4	139,253	143,095
Other expenses	4	33,513	36,901
<b>Total Expenses</b>		<b>318,815</b>	<b>354,154</b>
<b>Surplus/(Deficit) for the year</b>		<b>(63,786)</b>	<b>35,361</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Statement of Financial Position

For the year ended 31 March 2024

	Note	31/03/24 \$	31/03/23 \$
<b>Current Assets</b>			
Cash & cash equivalents	5	211,352	251,635
Trade and other receivables	5	1,668	1,326
		<b>213,020</b>	<b>252,961</b>
<b>Non Current Assets</b>			
Property, plant and equipment	6	180,874	201,516
<b>Total Assets</b>		<b>393,894</b>	<b>454,477</b>
<b>Current Liabilities</b>			
Trade and other payables	5	7,081	5,228
Unused grants with conditions	5	89,565	88,215
		<b>96,646</b>	<b>93,443</b>
<b>Total Liabilities</b>		<b>96,646</b>	<b>93,443</b>
<b>Net Assets</b>		<b>297,247</b>	<b>361,033</b>
<b>Equity</b>			
Opening balance		361,033	325,673
Surplus for the year		(63,786)	35,360
<b>Total Equity</b>		<b>297,247</b>	<b>361,033</b>

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

Trustee:  Trustee:  Dated: 5 June 2024

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 2024

	31/03/24	31/03/23
	\$	\$
<b>Cashflows from operating activities</b>		
Donations, fundraising and other similar receipts	241,797	385,235
Interest, dividends and investment receipts	9,085	3,795
Payments to suppliers and employees	(283,458)	(307,060)
<b>Net cash flows from operating activities</b>	<b>(32,576)</b>	<b>81,970</b>
<b>Cashflows from Investing and financing activities</b>		
Payment for property, plant & equipment	(17,707)	(51,228)
Proceeds from sale of property, plant & equipment	10,000	-
<b>Net Cash from investing and financing activities</b>	<b>(7,707)</b>	<b>(51,228)</b>
<b>Net Increase / (decrease) in cash</b>	<b>(40,283)</b>	<b>30,743</b>
Cash at the beginning of the year	251,635	220,892
<b>Cash at the end of the year</b>	<b>211,352</b>	<b>251,635</b>
<b>This is represented by :</b>		
<b>Cash and cash equivalents</b>	<b>211,352</b>	<b>251,635</b>

*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 2024

### 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 2024 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 5 June 2024.

### 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 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 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 2024

### *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.

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 2024

	31/03/24 \$	31/03/23 \$
<b>3. Analysis of revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grants income for specified purposes (below)	226,866	360,492
Donations for operations	12,650	17,932
Donations for the community	890	1,370
Other income	41	5,327
<b>Total income</b>	<b>240,447</b>	<b>385,121</b>
<b>Grants income for specified purposes</b>		
<b>Lotteries Commission</b> – for rent, contractors and volunteer COSTs (conditional income carried over from prior financial year)	46,001	25,284
<b>Ministry Social Development</b> – for wages, rent & warehouse COSTs (conditional income carried over from prior financial year)	14,594	58,155
<b>Trust House</b> – food & school stationery supplies (conditional income carried over from prior financial year)	13,190	–
<b>Sutherland Self Help</b> – tail lift for truck (conditional income carried over from prior financial year)	10,000	–
<b>TG Macarthy</b> – insurance (conditional income carried over from prior financial year)	2,285	–
<b>Community Organisation Grants Scheme</b> – for wages, ICT & rent (conditional income carried over from prior financial year)	2,216	–
<b>Tai Shan Foundation</b> – for wages and rent (conditional income carried over from prior financial year)	–	4,662
<b>Ministry Social Development</b> – Wages	15,633	21,317
<b>Trust House</b> – food and schools supplies for the community, wages and rent	31,399	7,643
<b>Woolworths</b> – wages & rent	30,000	–
<b>Woolworths</b> – tail lift for truck	5,000	–
<b>Ministry Social Development</b> – food, infrastructure & wages	25,000	–
<b>Community Organisation Grants Scheme</b> – Wellington, Hutt & Whitireira	11,000	5,784
<b>Nikau Foundation</b> – for wages	11,000	5,000
<b>Pelorus Trust</b> – Rent	5,000	–
<b>Rotary Club of North Wellington</b> – tail lift for truck	3,000	2,000
<b>Rotary Club of Johnsonville</b> – food supplies for the Johnsonville community	1,550	1,000
<b>Ministry Social Development</b> – for wages, rent, health & safety, operations	–	142,268
<b>Ministry Social Development</b> – chiller room, warehouse expansion, plant & equipment	–	37,379
<b>Lotteries Commission</b> – wages, volunteer, rent, operations	–	24,069
<b>Tai Shan Foundation</b> – wages, volunteer costs & rent	–	18,216
<b>TG Macarthy</b> – wages, rent, vehicle, insurance	–	7,715
<b>Total grant income</b>	<b>226,866</b>	<b>360,492</b>



KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Notes to the Performance Report

For the year ended 31 March 2024

	31/03/24	31/03/23
	\$	\$

### 3. Analysis of revenue / continued

#### Interest, dividends and other investment revenue

Interest	9,427	4,394
	<b>9,427</b>	<b>4,394</b>

#### Income from investment activity

Gain on sale of plant & equipment	5,154	–
	<b>5,154</b>	<b>–</b>

### 4. Costs related to providing goods or services

Storage and rental charges	87,809	100,095
Fuel and motor vehicle costs	16,528	18,501
Operational expenses	3,751	24,430
Food and school stationery supplies	23,015	9,793
Insurance	9,258	8,701
Uniforms and protective clothing	–	3,929
Mobile phone and internet	3,753	3,271
Administration and other expenses	206	2,126
Repairs and maintenance	1,684	1,630
Advertising	–	1,196
Electricity & gas	–	292
Subscriptions and membership	44	192
	<b>146,048</b>	<b>174,158</b>
<b>Other expenses</b>		
Depreciation	33,503	36,861
Bank fees & interest	10	40
	<b>33,513</b>	<b>36,901</b>
<b>Volunteer and employee related costs</b>		
Salaries	138,014	139,694
Volunteer reimbursements	1,059	2,670
Volunteer entertainment costs	180	732
	<b>139,253</b>	<b>143,095</b>
<b>Total Expenditure</b>	<b>318,815</b>	<b>354,154</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Notes to the Performance Report

For the year ended 31 March 2024

	31/03/24 \$	31/03/23 \$
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## 5. Analysis of Assets & Liabilities

<b>Cash &amp; cash equivalents</b>		
Cash at bank	151,352	191,635
Term deposits	60,000	60,000
	<b>211,352</b>	<b>251,635</b>
<b>Trade and other receivables</b>		
Expenses paid in advance	–	326
Accrued interest	1,668	1,000
	<b>1,668</b>	<b>1,326</b>
<b>Trade and other payables</b>		
GST payable	3,551	2,755
Accounts payable	3,530	2,474
	<b>7,081</b>	<b>5,228</b>
<b>Unused grant income with conditions</b>		
Grants unspent at year end as follows:		
<b>Lotteries Commission</b> – for wages and operational expenses	44,930	45,931
<b>Ministry of Social Development</b> – for wages, rent, operations, assets	34,367	14,594
<b>Trust House</b> – Food & school stationery	10,267	13,190
<b>Sutherland Self Help</b> – Vehicle tail lift	–	10,000
<b>Community Organisation Grants Scheme</b> – Rent, vehicle costs & Comms	–	2,216
<b>T G Macarthy</b> – Insurance	–	2,285
	<b>89,565</b>	<b>88,215</b>

## 6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
<b>31-Mar-24</b>					
Motor vehicles	72,268	17,707	10,000	16,140	68,989
Office furniture & equipment	2,357	–	–	625	1,731
Plant and equipment	126,892	–	–	16,737	110,154
	<b>201,516</b>	<b>17,707</b>	<b>10,000</b>	<b>33,503</b>	<b>180,874</b>
<b>31-Mar-23</b>					
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
	<b>187,149</b>	<b>51,228</b>	<b>0</b>	<b>36,861</b>	<b>201,516</b>

# Notes to the Performance Report

For the year ended 31 March 2024

## 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:

	31/03/24	31/03/23
	\$	\$
Warehouse lease commitments		
Within 1 year	70,000	70,000
Between 1 to 5 years	140,000	140,000
<b>Total commitments</b>	<b>210,000</b>	<b>210,000</b>

### Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2023 \$nil).

## 8. Related Party Disclosures

The following transactions involved the Trustees of KCA.

	31/03/24	31/03/23
	\$	\$
Wages paid to Tracy Wellington (Co-founder and Trustee)	68,310	71,990
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	–	(45)
<b>Net transaction</b>	<b>68,310</b>	<b>71,945</b>

## 9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2023: \$nil).



Kiwi Community Assistance Charitable Trust (KCA)

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