



Kiwi
Community
Assistance



Annual Report

KIWI COMMUNITY ASSISTANCE
CHARITABLE TRUST

For the twelve months period of 1st April 2019 to 31st March 2020

A glance at some of our achievements for FY2020 may surprise you:



198,501.16
Food Inwards in kgs



15,974
Food Outwards (banana boxes)



3,463
Non-Food Outwards



39 Food Donors



10 Non-Food Donors



33 Financial Donors



14 In-Kind Donors



92 Unpaid Volunteers



1 Paid Employees



71 Charity Partners –
registered & active



1 Charity Partners –
deregistered



61,273 Charity Partners
– Beneficiares served

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

Annual Report

For the twelve months period of
1st April 2019 to 31st March 2020

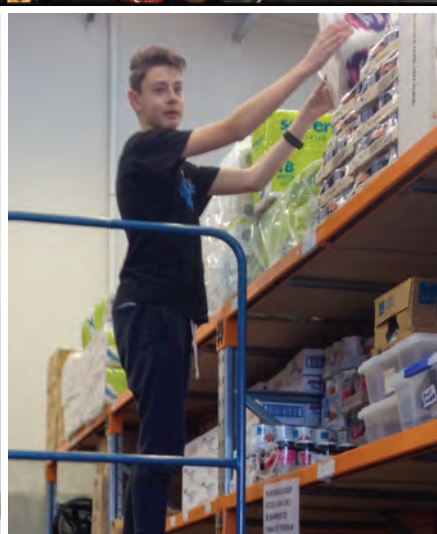
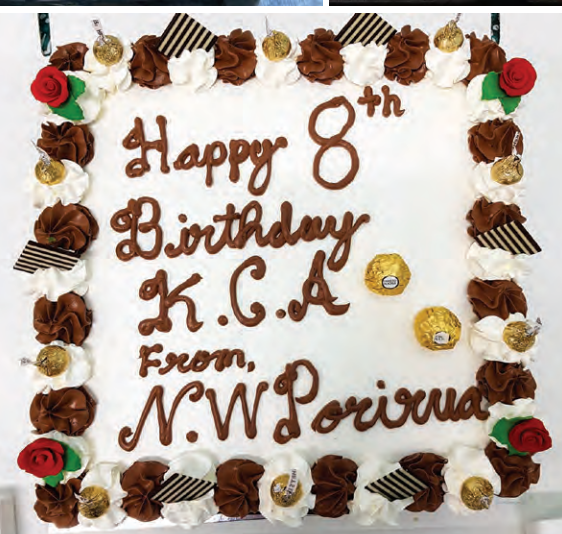
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KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Thank you to our supporters



Each one of you helped make
Kiwi Community Assistance (KCA).

Financial donors

Lotteries Commission, ANZ Bank Staff Foundation, TG McCarthy, Trust House, Wellington North Rotary, COGS Wellington, COGS Whitireia, Countdown, Hutt Mana Charitable Trust, COGS Hutt, Tawa Montessori Preschool and our private individuals.

Food donors

The general public, Abe's Bagels, Bidfresh, Butler's Chocolates, Churton Park New World, Commonsense Organics, Countdown Aotea, Countdown Porirua, Countdown Tawa, Countdown Johnsonville Mall, Countdown Johnsonville, Fresh Direct, Goodman Fielder, Heinz Watties, James Cook Hotel Grand Chancellor, Johnsonville School Farmers Market, Kaibosh, Prana Enterprises, Foodstuffs North Island Transport Division – Grenada North, Te Awahou Kai, Arnotts, Moore Wilson's Porirua, Fresh Direct, Krusty Trucking, My Food Bag, New World Khandallah, Newlands New World, New World Porirua, Rosa Foods, Salvation Army Lower Hutt, Salvation Army Porirua, Tawa Lions, Titahi Bay Lions, New World Tawa, The Apples Press Co, New World Whitby, Wellington City Mission, Community Fruit Wellington, MG Marketing, Whittaker's Chocolate.

In-kind donors

Dobbins Office Furniture, Auto Super Shoppe Johnsonville, Wasabi Air, Foodstuffs North Island Transport Division – Grenada North, CBT, Just Rust, James Cook Hotel Grand Chancellor, Halls Transport, Bidfresh, Rainbow Creative, Scope Design, Karere Inc – Web Development, L G Anderson, Mainfreight, Goodman Fielder.

Thanks also to the local businesses who allow their premises to be a drop off point for donations. They are National Storage in Tawa, PGG Wrightson, Newlands Community Centre, Johnsonville Community Centre, Island Bay Community Centre, Khandallah drop off point – now closed permanently, Kris Fafoi's electorate office, Cherrytree, Churton Park Community Centre, Tawa Community Centre, and Auto Super Shoppe Johnsonville.

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, Les Mills Gym, James Cook Hotel Grand Chancellor, Sofitel Hotel, Ibis Hotel in Featherston Street, Novotel on The Terrace, Grand Mercure on the Terrace, My Walk in Wardrobe and New World Chaffers Street.

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.

Charity Partners

Thank you to all the charitable agencies we serve (the beneficiaries of the 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 admire and respect, and strive to support through our collective efforts.

Donations have been redistributed through 71 agencies in the 12 month period of 1st April 2019 to 31st March 2020:-

Bellyful Porirua, Bellyful North, Bellyful South, Bellyful Hutt, Birthright Wellington, Capital and Coast Health, Challenge 2000, Community Kete – Titahi Bay/Takapuwahia/Elsdon, DCM Wellington, Foster Hope Wellington, He Huarahi Tamariki School, Holy Family School, House of Grace, Johnsonville Foodbank, Kaibosh, Linden School, Mother's Network, Natone Park School, Newlands Community House – lunch for elderly, Newlands Foodbank, Tawa Kindy, Tawa Community Centre, Linden Social Centre, Newlands Baptist Church, Redwood Club, St Vincents de Paul Wellington, St Vincents de Paul Lower Hutt, St Vincent de Paul Plimmerton Foodbank, St Vincent de Paul Porirua Foodbank, St Vincent de Paul Tawa Foodbank, Tawa Intermediate School, Tawa College, Johnsonville Plunket, Porirua Plunket, Titahi Bay Plunket, Tawa/Linden Plunket, Porirua Activity Centre, Porirua Womens' Refuge, Pregnancy Help Greater Wellington and Lower Hutt branches, Ronald McDonald House, Salvation Army Porirua Foodbank, Salvation Army Lower Hutt Foodbank, Salvation Army Kapiti Foodbank, Kapiti Foodbank, Salvation Army Newtown Foodbank, Salvation Army Miramar, Salvation Army THQ, Soup Kitchen Wellington, Supergrans Porirua, Supergrans Lower Hutt, St Annes Pantry Foodbank, Taeaomanino Trust, Te Rauparaha Arena, Te Rauparaha Arena Sportbank, Te Roopu Awhina, Te Waka Whaiora Trust, Titahi Bay Intermediate School, Titahi Bay North School, Virtuoso Strings, Wellington Night Shelter, Well Fed, Wesley Community Action Waitangirua, Wesley Community Action Family Start, Porirua Whanau Centre, Whanau Feeding Whanau, Upper Hutt Foodbank, Whanau Helping Whanau, YMCA Upper Hutt.



What we do

We have a bespoke online ordering system our registered social service charity partner agencies log into KCA online 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.

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 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 also ask our donor base and businesses to donate their new/used clothing, shoes, school supplies, children's reading books, Xmas presents, household items in clean, tidy and safe condition to enable us to provide the clients for our charity partners with a 'quality 1 stop shop'.



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.

100% donations guarantee

We guarantee that all donations go to the families we assist for free. No items donated to KCA are sold. During this financial year we employed one staff for a duration of six months to assist in the running of our food rescue operations. All the rest of the work was carried out by our volunteers with one of the trustees being a full time volunteer for KCA. 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.

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.



Founders' report

After watching 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 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.

KCA achieved the first of their strategic goals in 2020, recruiting a general manager to take over the day-to-day operations. This is allowing Tracy to concentrate on developing new sponsorship and corporate relationships so the organisation can continue to grow and support more of those in need.

A key focus for our coming years is to consolidate our operations into a single location, and to operate for longer hours. This will make it easier



Tracy Wellington

for our partners to collect from us at times more convenient to them. We are also committed to finding new income and funding streams, to ensure we are around for the long term.

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

Tracy Wellington
Co-Founder

Phil Davies
Co-Founder

Calendar highlights for FY2020

APRIL 2019

- 15,426.13kgs of food distributed, 425 banana boxes of non-food items distributed
- Countdown Johnsonville invites volunteers for Easter morning tea
- The Apple Press Co donates 6 pallets of fruit juice

MAY 2019

- 18,215.39kgs of food distributed, 255.5 banana boxes of non-food items distributed

JUNE 2019

- 14,730.44kgs of food distributed, 94 banana boxes of non-food items distributed
- Wasabi Air donates a large quantity of winter blankets and duvet inners
- Tracy returns to KCA on light duties after having her spine fused

JULY 2019

- 13,364.50kgs of food distributed, 212 banana boxes of non-food items distributed
- Extreme wind and rain weather conditions prevented the Food Rescue Team from going out on one day
- Tawa Montessori fundraised \$600

AUGUST 2019

- 13,774.45kgs of food distributed, 450 banana boxes of non-food items distributed

SEPTEMBER 2019

- 21,264.92kgs of food distributed, 415 banana boxes of non-food items distributed
- This was our busiest month in the financial year
- Norwex NZ donates \$6,000 to KCA and \$8,000 of products

OCTOBER 2019

- 16,496.55kgs of food distributed, 340 banana boxes of non-food items distributed





NOVEMBER 2019

- 15,255.95kgs of food distributed, 174 banana boxes of non-food items distributed
- Heinz Watties donates 6 pallets of food

DECEMBER 2019

- 16794.41kgs of food distributed, 189 banana boxes of non-food items distributed
- Heinz Watties donates 19 pallets of food
- KCA closes on the 20th December 2019 for 2 weeks

JANUARY 2020

- 15,984.20kgs of food distributed, 123 banana boxes of non-food item distributed
- Michele Rowe was appointed KCA's General Manager. This is a paid role
- KCA purchases second chiller truck

FEBRUARY 2020

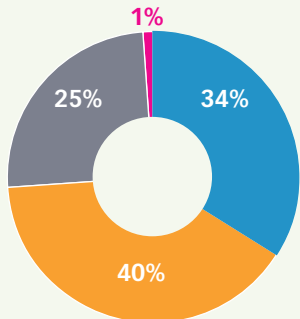
- 19,353.25kgs of food distributed, 469 banana boxes of non-food items distributed
- Hannah Smith and Sajin Joseph were appointment as Board members
- NZ has its first Covid-19 patient

MARCH 2020

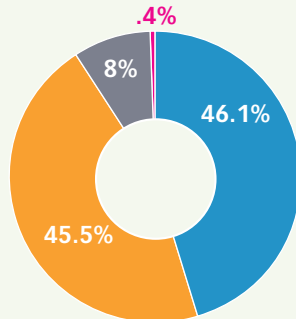
- 17,840.97kgs of food distributed, 317 banana boxes of non-food items distributed
- KCA launches new chiller truck that was sponsored by ANZ Bank Staff Foundation and Wellington North Rotary
- Covid-19 restriction begin and KCA is deemed an "Essential Service" imposing new distribution industry health and safety practices
- Johnsonville Markets and Tawa Lions markets closed due to Covid-19
- Panic buying hits NZ supermarkets and normal food marketing/ rescue sources change to include more food grower/producer donors direct to KCA

Where Our Help Goes

**Food Total
By Council Zone**



**Non-Food Distribution
By Council Zone**



Current situation

Communication channels – We use Facebook and a website to regularly communicate with donors and charity partners.

Volunteers – There is one full time paid staff member – Michele Rowe and one full time volunteer – Tracy and 99 part time volunteers. This year we had enough volunteers to cover any absences. Our resilience was certainly tested during Covid-19 Alert 4 Lockdown. Sincerest thanks to Billy MacDonald, Daniel Symons, Guy Pengelly, David King, Mary Clare McCarthy, Jo Clark, Chris Hey, John Fox, John Wadham, Christine Phillips, Phil Davies and Tracy Wellington who offered to assist us to do food rescue during the alert 4 lockdown.

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

Facilities – We are still in our 230 sqm warehouse in the middle of Grenada North. The warehouse is alarmed with monitoring and bait stations.

Fresh produce is still stored on a Sunday at our Linden depot and this is collected by our partner agencies on a Monday morning.

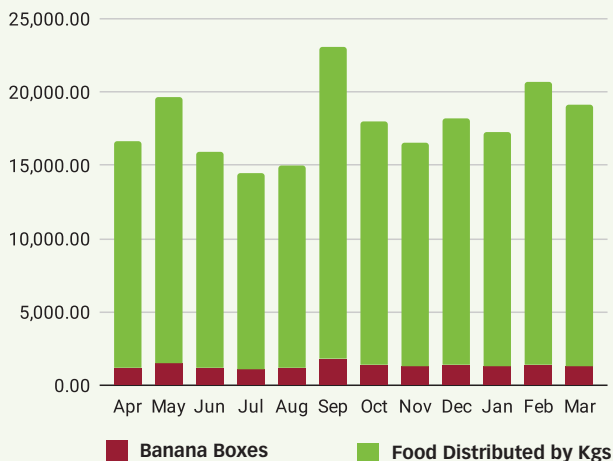
We have streamlined our operations and all fresh produce and milk is out in the community within a few hours of us picking it up.

Equipment – We have a chiller room, 3 single Skope fridges (two of which are on loan to Newlands Foodbank), 1 double Skope fridge, 1 pallet jack, 2 blue plastic pallets, 9 chest freezers. 1 chest freezer is on loan to Tawa College.

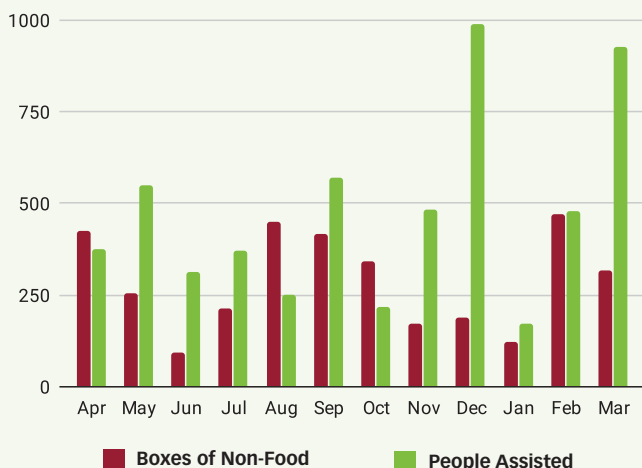
Our chiller room and chest freezers are serviced by sponsors Wasabi Air.

KCA has 29 donation wheelie bins provided by Wellington City Council (1 has been lost) 8 donation wheelie bins provided by Porirua City Council, 64 47L grey food rescue crates (lost 7 crates), 20 orange food rescue crates based at Churton Park New World, various amounts of different size yellow and dark green crates, blue

Banana Boxes and Food Redistributed by Kgs



Boxes of Non-Food and People Assisted



tubs, 7 spare orange food rescue crates located at our warehouse. 2 yellow barrow trolley, 2 sets of food rescue scales (were broken by volunteers and now fixed).

Vehicles – We sold our Toyota Hi Roof van for picking up furniture and whiteware in January 2020 as we will be linking our donors directly to our partner agencies. It will be the responsibility of the partner agencies to collect any furniture and whiteware directly from our donors.

Thanks to ANZ Bank Staff Foundation and Rotary Wellington North for their financial donation which allowed us to purchase a second newer and larger chiller truck.

The new chiller truck was purchased on Wellington Anniversary Weekend. It is a 2012 Mitsubishi Fuso chiller truck with 6 speed automatic. Thanks to Bip who we flew up to Auckland to bring the chiller truck back to Wellington. We then spent the next 2 months having work done on the chiller truck as it hadn't been maintained by the previous owners.

The new chiller truck was launched just before the Covid-19 Alert 3 and 4 lockdown.

We still have the smaller Mitsubishi Canter refrigerated truck which we purchased in May 2017.

Trust House, Countdown, COGS have also contributed to our fuel and operating costs associated with running our vehicles.

Johnsonville Auto Repairs continue to service and maintain all our vehicles as their contribution to our work. They sponsor the Warrant of Fitness inspections on the yellow car DSD763 and full services on both chiller trucks.

Just Rust of Tawa have discounted various repairs that they have done on the van and chiller trucks.

Dobbins Office Furniture have contributed financially to some of the work done on our chiller truck by Just Rust of Tawa.

Donations and distribution

Distributed

- 198.5 tonnes of food
- 3,463 banana boxes of non-food items
- Other household goods such as:
 - Car seats checked by Plunket
 - Prams
 - Cots complete with mattresses
 - Fridge/freezers
 - Chest of drawers
 - Washing machines
 - Tumble dryers
 - Lounge suites
 - Dining tables and chairs

Financial donations summary

For full details of our financials see the Financial Report for the 12 months from 1st April 2019 to 31st March 2020 attached.

Our strength comes from:

71
agencies receiving
stock

39+
food
sponsors

33+
financial
donors

100
volunteers

14
in-kind donors

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

The stats enhancement which Toro designed for our online ordering system last financial year has allowed our administrators Jenny and Sam and together with the assistance of Michele to ensure that our partner agencies are supplying us with the geographical information required.

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

Planning for seasonal food – To ensure KCA is able to provide a steady supply of non-perishable food and toiletries we received a grant from Trust House to ensure that St Annes Pantry Foodbank, Supergrans Porirua and St Vincent de Paul Porirua Foodbank are supplied with goods that we don't rescue a lot of.





KIWI COMMUNITY ASSISTANCE
CHARITABLE TRUST

Financial Report

FOR THE YEAR ENDED
31 MARCH 2020

19 May 2020

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 2020
- 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 2020
- 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 2020, 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

19 May 2020

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Directory

For the year ended 31 March 2020

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	022 4652201 admin@kca.org.nz www.kca.org.nz www.facebook.com/kiwicomunityassistance
Trustees:	Tracy Wellington Philip Davies
Secretary:	Philip Davies
Treasurer:	Tracey Reid
Board Members:	Lisa McLernon Hannah Smith Sajin Joseph
Independent Advisor:	Richard Kilkenny Peter Cooper
Bankers:	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 to individuals and families who are less fortunate.

Entity Structure

KCA is governed by a board of Trustees comprising of six 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 2020

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, while KCA's charity partners focus on what they do best.

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

	31/03/20	31/03/19
Food parcels distributed		
Number of banana boxes	15,974	16,430
Bulk food distributed		
Total distributed	198.4 tonnes	196.6 tonnes
Daily average distributed	543.84 kg	653.14 kg
Total meals (at 350 grams per meal)	567,146 meals	561,697 meals
Daily average meals	1,554 meals	1,866 meals
Non-food items distributed		
Number of banana boxes	3,464	3,175
Food parcel orders filled	1,447 orders	1,312 orders
Non-food parcel orders filled	748 orders	656 orders
People reached *		
Total reached	61,273 people	65,761 people
Daily average reached	212 people	218 people

* KCA advise that this number is likely to increase as food banks may take up to two months to provide this data. Some of the larger food banks store items and take a while to distribute them in bulk lots.

KCA is proud to be able to provide their service for 40 cents per kilogram (2019: 33 cents per kilogram), across both its food and non-food services.

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 2020

	Note	31/03/20 \$	31/03/19 \$
Revenue			
Donations, fundraising and similar revenue	3	123,956	72,587
Interest, dividends and other investment revenue	3	1,725	1,783
Gain on sale of motor vehicle	3	5,085	–
Total Revenue		130,766	74,370
Expenses			
Costs related to providing goods or services	4	60,293	53,101
Volunteer and employee related costs	4	28,553	16,707
Other Expenses	4	4,060	6,346
Total Expenses		92,906	76,154
Surplus/(Deficit) for the year		37,860	(1,784)

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

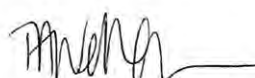
Statement of Financial Position

For the year ended 31 March 2020

	Note	31/03/20 \$	31/03/19 \$
Current Assets			
Cash & cash equivalents	5	144,914	116,457
Trade and other receivables	5	2,637	2,595
		147,551	119,052
Non Current Assets			
Property, plant and equipment	6	34,519	25,189
Total Assets		182,070	144,241
Current Liabilities			
Trade and other payables	5	867	2,044
Unused grants with conditions	5	38,321	37,176
		39,188	39,220
Total Liabilities		39,188	39,220
Net Assets		142,882	105,021
Equity			
Accumulated Surplus		142,882	105,021
Total Equity		142,882	105,021

This performance report has been approved by the trustees.

For and on behalf of Kiwi Community Assistance Charitable Trust:

Trustee:  Trustee:  Dated: 19 May 2020

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 2020

	31/03/20 \$	31/03/19 \$
Cashflows from operating activities		
Donations, fundraising and other similar receipts	125,100	81,220
Interest, dividends and investment receipts	2,282	1,057
Payments to suppliers and employees	(90,665)	(68,379)
Net cash flows from operating activities	36,717	13,898
Cashflows from Investing and financing activities		
Payment for property, plant & equipment	(20,434)	–
Proceeds from sale of property, plant & equipment	12,174	–
Net Cash from investing and financing activities	(8,260)	–
Net Increase / (decrease) in cash	28,457	13,898
Cash at the beginning of the year	116,457	102,559
Cash at the end of the year	144,914	116,457
This is represented by :		
Cash and cash equivalents	144,914	116,457

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 2020

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 2020 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 28 April 2020.

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 under 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 basis of accounting.

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

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 2020

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 2020

	31/03/20 \$	31/03/19 \$
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3. Analysis of revenue

Donations, fundraising and other similar revenue

Grants income for specified purposes (below)	107,842	60,686
Donations for operations	14,574	7,116
Donations for the community	1,420	1,400
Other income	120	3,385

Total income	123,956	72,587
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Grants income for specified purposes

Lotteries Commission – for contractors and volunteers, rent and operational costs (conditional income carried over from prior financial year)	26,457	19,986
Lotteries Commission – for contractors and volunteers, rent and operational costs	12,466	3,543
Trust House – for rent, vehicle costs and food	13,786	14,498
Trust House – (conditional income carried over from prior financial year)	267	4,362
Community Organisation Grants Scheme – Wellington and Whitireia (conditional income carried over from prior financial year)	1,952	2,696
Community Organisation Grants Scheme – Wellington, Hutt and Whitireia	8,009	5,048
Hutt Mana – Rent	2,422	
Hutt Mana – (conditional income carried over from prior financial year)	–	1,500
ANZ Bank Staff Foundation – for new chiller truck	21,374	–
Rotary Club of North Wellington – for new chiller truck	10,000	–
Tai Shan Foundation – for rent (conditional income carried over from prior financial year)	8,500	–
Countdown – for vehicle repairs	2,609	–
One Foundation Ltd – for rent	–	4,211
The Trusts Community Fund – for rent	–	2,421
Pelorus Trust – for rent	–	2,421

Total grant income	107,842	60,686
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Interest, dividends and other investment revenue

Interest	1,725	1,783
	1,725	1,783

Income from investment activity

Gain on sale of motor vehicle	5,085	–
	5,085	–

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2020

	31/03/20 \$	31/03/19 \$
4. Costs related to providing goods or services		
Storage and rental charges	29,058	29,522
Fuel and motor vehicle costs	21,125	8,905
Food and school stationery supplies	3,403	10,598
Insurance	2,706	1,995
Mobile phone and internet	2,316	1,553
Operational expenses	490	150
Administration and other expenses	387	149
Sundry expenses	290	67
Subscriptions and membership	271	162
Uniforms and protective clothing	247	–
	60,293	53,101
Other expenses		
Depreciation	4,015	6,306
Bank fees	45	40
	4,060	6,346
Volunteer and employee related costs		
Contractor services	26,064	16,210
Volunteer reimbursements	1,649	468
Volunteer entertainment costs	840	29
	28,553	16,707
Total Expenditure	92,906	76,153

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2020

	31/03/20 \$	31/03/19 \$
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5. Analysis of Assets & Liabilities

Cash & cash equivalents		
Cash at bank	74,914	46,457
Term deposits	70,000	70,000
	144,914	116,457
Trade and other receivables		
GST receivable	2,119	1,520
Accrued interest	518	1,075
	2,637	2,595
Trade and other payables		
Accounts payable	867	2,044
	867	2,044
Unused grant income with conditions		
Grants unspent at year end as follows:		
Lotteries Commission – for rent, contractors and volunteer costs	17,534	26,457
T G McCarthy – Contractor	15,000	–
ANZ Bank Staff Foundation – Chiller truck on road costs	3,626	–
Internal Affairs – Wellington and Hutt for insurance and motor vehicle costs	2,161	1,952
Tai Shan Foundation – Rent	–	8,500
Trust House – for vehicle running costs	–	267
	38,321	37,176

6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
31-Mar-20					
Motor vehicles	18,920	20,434	(22,000)	3,388	28,877
Plant and equipment	6,269			627	5,642
	25,189	20,434	(22,000)	4,015	34,519
31-Mar-19					
Motor vehicles	24,529	–	–	5,609	18,920
Plant and equipment	6,966	–	–	697	6,269
	31,495	–	–	6,306	25,189

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

Notes to the Performance Report

For the year ended 31 March 2020

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:

	31/03/20 \$	31/03/19 \$
Warehouse lease commitments		
Within 1 year	–	7,264
Total commitments	–	7,264

Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2019 \$nil)

8. Related Party Disclosures

The following transactions involved the Trustees of KCA

	31/03/20 \$	31/03/19 \$
Wages paid to Tracy Wellington (Co-founder and Trustee)	9,229	10,100
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	(125)	–
Net transaction	9,104	10,100

9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2019: \$nil)



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