



Kiwi  
Community  
Assistance



# Kiwi Community Assistance (KCA)

ANNUAL REVIEW TO 31 MARCH 2022

# *A glance at some of our achievements for FY2022 may surprise you:*

*Your support has enabled us to distribute:*



**335,604.71**  
Food Inwards in kgs



**21,702**  
Food Outwards (banana boxes)



**4,805**  
Non-Food Outwards



**35** Food Donors



**6** Non-Food Donors



**59** Financial Donors



**20** In-Kind Donors



**63** Unpaid Volunteers



**2** Paid Employees



**90** Agencies –  
received stock



**1** Charity Partner –  
deregistered



**142,486** 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 2022

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# THANKYOU!

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





## Financial donors

Ministry of Social Development, Nikau Foundation, Rotary Club of Wellington North, Wellington City Council, Lotteries Commission, COGS Wellington, COGS Hutt, COG Whiteria, Hell's Pizzas, Hutt Mana Charitable Trust, Jasmine Charitable Trust, TG Macarthy, Tawa Montessori, Onslow College, Xero, Chorus, Tai Shan Foundation and other private individuals.

## Food donors

The general public, Bidfresh, New World Churton Park, Countdown E-Store, Countdown Aotea, Countdown Johnsonville, Countdown Johnsonville Mall, Countdown Porirua, Countdown Tawa, New Zealand Food Network, Foodstuffs North Island Grenada North Transport Division, 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, Tawa Lions, New World Tawa, 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, Auto Super Shoppe Johnsonville, 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, Dobbins Office Furniture, Newlands Community Centre, Johnsonville Community Centre, Island Bay Community Centre, Barbara Edmonds Electoral 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, James Cook Hotel Grand Chancellor, McPherson's Consumer Products, Hanes Pacific Group, Colgate-Palmolive 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, 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 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 respectfully admire and strive to support through our collective efforts.

Donations have been redistributed through 90 agencies in the year 1 April 2021 to 31 March 2022:–

Amesbury School\*, Bellyful Hutt\* Bellyful North\*, Bellyful Karori\*, Bellyful Porirua\*, Bellyful South\* Birthright Wellington, Bob Scott Nursing Home\*, Capital and Coast Health, Cashmere Heights Nursing Home\*, Challenge 2000, Churtonleigh Nursing Home\* Community Kete – Titahi Bay/Takapuwhia/Elsdon\*, Crafting Threads of Aroha\*, DCM Wellington, Dress for Success Lower Hutt\* Dress for Success Wellington\*, Ekta\*, Enliven Nursing Home Woburn\* Everybody Eats, Foster Hope Wellington\*, Free Store Wellington\*, He Haurahi Tamariki School, Whanau Manaaki Free Kindergarten Association, House of Grace, Johnsonville Foodbank\*, Kaibosh Food Rescue\*, Kapiti Community Foodbank, Kenepuru Hospital\*, Khandallah Plunket, Linden Community Centre, Linden School, Linden Surgery\*, Loose Leash Cat Rescue\*, Malvina Major Nursing Home\*, Mana College\*, Manaaki Kapiti, Menorah Church\*, Natone Park School, Newlands Baptist Church Foodbank, Newlands Foodbank, Newlands Intermediate School\*, Ngati Toa School\*, Salvation Army Tawa Foodbank, Oxford Street Free Pantry\*, Porirua Activity Centre, Porirua Plunket, Porirua Womens Refuge, Redwood Club, Rimutaka Baptist Church Foodbank\*, Rita Angus Retirement Village Kilbirnie\*, Ronald McDonald House\*, Salvation Army Johnsonville, Salvation Army Lower Hutt Foodbank, Salvation Army Porirua Foodbank, Soup Kitchen Wellington, St Annes Pantry Foodbank, St Vincent de Paul Newtown Foodbank\*, St Vincent de Paul Porirua Foodbank, St Vincent de Paul Tawa Foodbank, Stokes Volley Free Kai Stand\*, Stokes Valley Kindergarten\*, Supergrans Lower Hutt, Supergrans Porirua, Taeaomanino Trust, Tawa College, Tawa Community Centre, Tawa Community Garden\*, Tawa Intermediate School, Tawa Central Kindergarten\*, Tawa Plunket, Tawa Recreation Centre\*, Te Awahou Kai\*, Te Roopu Awhina, Te Waka Whaiora Trust, Tiaki Porirua\*, Titahi Bay North School, Titahi Bay School\*, Toi Whakaari NZ School of Dance\*, Tui Park\*, Upper Hutt Foodbank, Upper Hutt Free Pantry\*, Virtuoso Strings Charitable Trust, WELLFed, Wellington City Mission, Wellington Hospital\*, Wesley Community Action – Family Start Programme, Wesley Community Action Waitangirua, Whanau Centre, Whitby Lakes Nursing Home\*.

*\*Overflow stock shared with.*

## What we do

We have a bespoke online ordering system which our partner agencies use to place specific orders for their clients. This system allows foodbanks to let us know what they do and don't want on any specific day. This ensures that we provide them with food, clothing, etc that is needed immediately and can be used by their clients.

We rescue quality surplus food and toiletries that are safe and fit for consumption. This is redistributed to registered social service charities working directly with people in need.

Due to Covid-19 and the volumes of food that we have been receiving, we have been also offering some of our overflow food to community partners, local kai kitchens, churches, kindergartens with whom we do not have a service contract. This stock is mainly overflow bakery goods, frozen milk and apples.

We operate as efficiently as possible. Our volunteers sort and collect quality food at source allowing any remaining food to be uplifted by pig farmers and composters. This avoids double handling and saves a lot of time.

We 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 our partners a one stop shop for everything their clients need. Our drop off points were closed for 6 months this financial year due to Wellington being in lockdown and also the change to traffic light system.





## **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. 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.



*A hand up,  
not a hand out*



## 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.

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.

Bryan Bruce, who inspired us to start KCA, came to visit us shortly after our 10th birthday in November 2021. We are waiting for his follow up documentary to be aired on national tv.

Now that we are in traffic light orange this is allowing Tracy to concentrate on ensuring that our post Covid strategies put in place to mitigate the risk of exposure to our volunteers are working.



Tracy Wellington

Our drop off points closed on the 17th August 2021, reopened briefly in March 2022 before closing when the whole of NZ went back to traffic light red.

Whilst our corporate volunteering programmes remain closed; this will be reviewed when the covid infection rate stabilises.

A key focus for the coming year is to ensure that we can continue to operate contactless collection during the traffic light management system and to keep our volunteers safe. This will make it easier for our partners to collect from us at times which are 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 inequality in the Greater Wellington community.

Tracy Wellington  
Co-Founder

Phil Davies  
Co-Founder

# Calendar highlights for Financial Year End 2022

## APRIL 2021

- 26,348.19kgs of food and 259 banana boxes of non-food distributed.

## MAY 2021

- 22,451.64kgs of food and 467 banana boxes of non-food distributed.

## JUNE 2021

- 28,111.47kgs of food and 549 banana boxes of non-food distributed.
- Mr Apple resumes donations of pallets of apples.

## JULY 2021

- 23,022.63kgs of food and 437 banana boxes of non-food distributed.

## AUGUST 2021

- 22,337.21kgs of food and 231 banana boxes of non-food distributed.
- Michele finishes up at KCA as paid employee.
- Johnsonville School Farmers Markets close due to Resource Consent issues and Wellington being in lockdown.

## SEPTEMBER 2021

- 45,265.37kgs of food and 387 banana boxes of non-food distributed.

## OCTOBER 2021

- 35,074.93kgs of food and 322 banana boxes of non-food distributed.

## NOVEMBER 2021

- 31,112.15kgs of food and 866 banana boxes of non-food distributed.

## DECEMBER 2021

- 32,845.3kgs of food and 454 banana boxes of non-food distributed.

## JANUARY 2022

- 22,577.48kgs of food and 126 banana boxes of non-food distributed.
- Johnsonville School Farmers Markets reopens after being closed for over four months.

## FEBRUARY 2022

- 21,954.39kgs of food and 293 banana boxes of non-food distributed.

## MARCH 2022

- 24,503.94kgs of food and 414 banana boxes of non-food distributed.





## Current situation

**Communications channels** – We use Facebook and our website to regularly communicate with donors and charity partners.

**Paid Staff and Volunteers** – This past financial year KCA volunteer hours were down on that recorded in previous years. We had no Sunday shifts for nearly half the year due to Johnsonville School Farmers Market being closed. Our non food operations were also closed for 12 weeks due to Covid restrictions.

### *Breakdown of rostered hours:*

Paid staff 3,970 Hours (44%)

- costing \$96,622
- includes holiday pay and Employer Kiwisaver contribution.

Volunteers 4,871\* hours (56%)

- Not including additional hours worked by volunteers to cover other shifts.

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

**Facilities** – This is our second year operating out of a 500 square metre warehouse. With the successful applications for funding we have been able to finish setting up our warehouse with safety netting across

our racking units plus have signs clearly showing what is down each aisle at our warehouse.

**Equipment** – We have a large indoor chiller room which holds 11 pallets of fresh produce, and a freezer room which holds 4 pallets of frozen stock. As we are operating contactless we have recently built an external chiller room in our car park. This chiller room can hold 3 pallets of fresh produce.

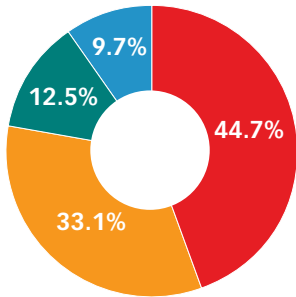
We have disposed of most of our Skope fridges by selling them to Te Roopu Awhina. Newlands Foodbank still has one of our Skope fridges on loan. We have loaned out or sold to various partner agencies our unused chest freezers. The remaining four chest freezers are at Redwood Club, Loose Leash Rescue, Te Awahou Kai and Tawa College.

All our refrigeration units are serviced by Wellington Refrigeration Ltd.

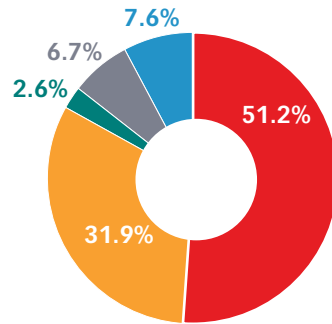
KCA has 29 wheelie bins for donations provided by Wellington City Council, eight donation wheelie bins provided by Porirua City Council, 64 x 47L grey food rescue crates and various other coloured food rescue crates. We also own various trollies a Crown pallet stacker which are used to move stock within our warehouse.

## Where our help goes

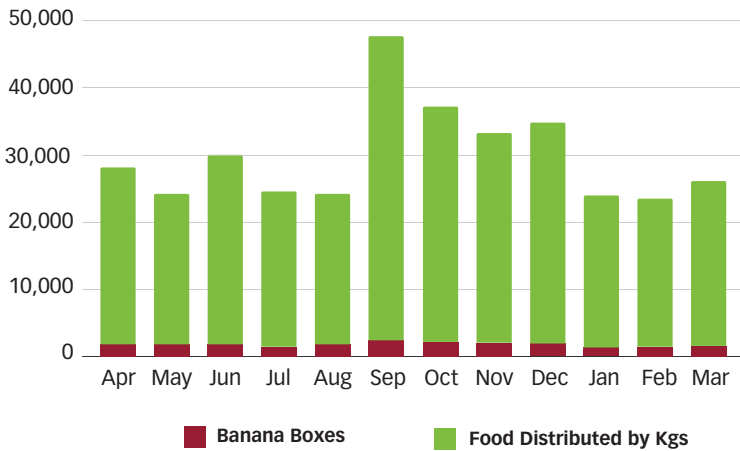
**Food Total  
By Council Zone**



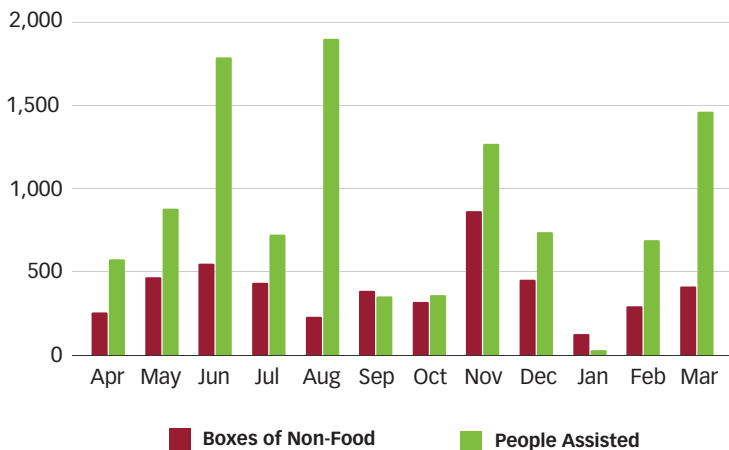
**Non-Food Distribution  
By Council Zone**



**Banana Boxes and Food Redistributed by Kgs**



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



**Vehicles** – Two x 2 tonne refrigerated trucks, 1 x 1.5 tonne refrigerated truck. Access to use a car to pick up donations and clear large volumes of non-food.

We are indebted to the owners (Marc and Kelly Belch) of Johnsonville Auto Repairs who sponsored us with their services for eight years, until the sale of their business in December last year.

**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 has allowed our administrators and volunteers to automatically email the agencies to let them know their orders are ready to collect.

Photos are taken of all donations during pick up and then, once made up into orders, 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.



# Donations and distribution

## Distributed

- **335,604.71 kg** of food
- **4,805** banana boxes of non-food items
- Other household goods such as:
  - Car seats checked by Plunket
  - Prams
  - Cots complete with mattresses
  - Fridge/freezers
  - Beds
  - Chest of drawers
  - Washing machines
  - Tumble dryers
  - Lounge suites
  - Dining tables and chairs

Note we are not collecting furniture and whiteware at the moment and have been depleting our stock that we had in our warehouse.

## Financial donations summary

For full details of our financials see the Financial Report for the year 1 April 2021 to 31 March 2022 is attached.

Our strengths come from:

**90**  
agencies receiving  
stock

**35**  
food  
sponsors

**59**  
financial  
donors

**63**  
volunteers

**23**  
in-kind donors







FIRE EXIT

Bag for Good™  
Use this bag again and again. If it wears out, simply bring it back, we'll replace it for free.  
countdown

WOMEN'S CLOTHING SIZE	
LABEL SIZE	SORTING SIZE
Small	8 or 10
Medium	12 or 14
Large	16
XL	18
XXL	20+





KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST

# Performance Report

FOR THE YEAR ENDED  
31 MARCH 2022

9 May 2022

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 2022
- 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 2022
- 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 2022, 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  
9 May 2022

## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Directory

*For the year ended 31 March 2022*

<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>	022 4652201 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 – representative from Foodstuffs North Island John Angelica – representative from Progressive Enterprises
<b>Independent Advisors:</b>	Richard Kilkenny Peter Cooper
<b>Bankers:</b>	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, 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 2022

### 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)

	31/03/22	31/03/21
<b>Food parcels distributed</b>		
Number of banana boxes	21,702	23,241
<b>Bulk food distributed</b>		
Total distributed	335.6 tonnes	343.8 tonnes
Daily average distributed	1,256.9 kg	1,268.5 kg
Total meals (at 350 grams per meal)	958,869 meals	982,178 meals
Daily average meals	3,591 meals	3,624 meals
<b>Non-food items distributed</b>		
Number of banana boxes*	4,801	2,928
<b>Food parcel orders filled</b>	1,818 orders	2,365 orders
<b>Non-food parcel orders filled</b>	974 orders	604 orders
<b>People reached</b>		
Total reached	142,486 people	111,500 people
Daily average reached	534 people	411 people

\* Non-food distribution closed down during levels 2, 3, 4 of Covid 19.

KCA is proud to be able to provide their service for 68 cents per kilogram (2021: 62 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 2022

	Note	31/03/22 \$	31/03/21 \$
<b>Revenue</b>			
Donations, fundraising and other similar revenue	3	344,597	335,462
Interest, dividends and other investment revenue	3	1,265	1,768
Gain on sale of plant & equipment	3	266	-
<b>Total Revenue</b>		<b>346,127</b>	<b>337,231</b>
<b>Expenses</b>			
Costs related to providing goods or services	4	132,428	131,790
Volunteer and employee related costs	4	106,667	77,238
Other expenses	4	21,556	20,889
<b>Total Expenses</b>		<b>260,651</b>	<b>229,917</b>
<b>Surplus/(Deficit) for the year</b>		<b>85,476</b>	<b>107,314</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Statement of Financial Position

For the year ended 31 March 2022

	Note	31/03/22 \$	31/03/21 \$
<b>Current Assets</b>			
Cash & cash equivalents	5	220,892	242,001
Trade and other receivables	5	8,107	3,843
		<b>228,999</b>	<b>245,844</b>
<b>Non Current Assets</b>			
Property, plant and equipment	6	187,149	103,056
<b>Total Assets</b>		<b>416,148</b>	<b>348,900</b>
<b>Current Liabilities</b>			
Trade and other payables	5	2,375	7,655
Unused grants with conditions	5	88,100	101,048
		<b>90,475</b>	<b>108,703</b>
<b>Total Liabilities</b>		<b>90,475</b>	<b>108,703</b>
<b>Net Assets</b>		<b>325,673</b>	<b>240,197</b>
<b>Equity</b>			
Accumulated Surplus		325,673	240,197
<b>Total Equity</b>		<b>325,673</b>	<b>240,197</b>

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

Trustee:  Trustee:  Dated: 5 July 2022

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 2022

	31/03/22	31/03/21
	\$	\$
<b>Cashflows from operating activities</b>		
Donations, fundraising and other similar receipts	331,649	388,189
Interest, dividends and investment receipts	929	2,221
Payments to suppliers and employees	(248,308)	(219,365)
<b>Net cash flows from operating activities</b>	<b>84,270</b>	<b>171,046</b>
<b>Cashflows from Investing and financing activities</b>		
Payment for property, plant & equipment	(106,075)	(76,567)
Proceeds from sale of property, plant & equipment	696	2,608
<b>Net Cash from investing and financing activities</b>	<b>(105,379)</b>	<b>(73,959)</b>
<b>Net Increase / (decrease) in cash</b>	<b>(21,109)</b>	<b>97,086</b>
Cash at the beginning of the year	242,001	144,914
<b>Cash at the end of the year</b>	<b>220,892</b>	<b>242,001</b>
<b>This is represented by :</b>		
<b>Cash and cash equivalents</b>	<b>220,892</b>	<b>242,001</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 2022

### 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 2022 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 2022

### *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 2022

	31/03/22 \$	31/03/21 \$
<b>3. Analysis of revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grants income for specified purposes (below)	316,724	284,412
Donations for operations	26,042	49,043
Donations for the community	1,830	1,920
Other income	–	87
<b>Total income</b>	<b>344,597</b>	<b>335,462</b>
<b>Grants income for specified purposes</b>		
<b>Lotteries Commission</b> – for rent, contractors and volunteer costs ( <i>conditional income carried over from prior financial year</i> )	53,566	17,534
<b>Ministry Social Development</b> – for wages, rent and warehouse costs ( <i>conditional income carried over from prior financial year</i> )	31,799	43,401
<b>Wellington City Council</b> – for wages and rent ( <i>conditional income carried over from prior financial year</i> )	5,683	38,823
<b>Accenture</b> – Freezer ( <i>conditional income carried over from prior financial year</i> )	10,000	–
<b>Ministry Social Development</b> – for wages, rent, health & safety, operations	53,701	–
<b>Lotteries Commission</b> – for new truck, wages, volunteer, rent, operations	37,716	54,491
<b>Ministry Social Development</b> – Chiller room, warehouse expansion, plant & equipment	26,884	–
<b>Generous Benefactor</b> – new Chiller Truck	25,000	–
<b>TG McCarthy</b> – wages, rent	15,000	–
<b>Wellington City Council</b> – Tools, wages, volunteer costs	12,195	–
<b>Community Organisation Grants Scheme</b> – Wellington, Hutt and Whitireia	10,500	11,171
<b>Hutt Mana Charitable Trust</b> – new Chiller Truck	10,000	–
<b>Jasmine Social Investments</b> – Safety Netting	10,000	–
<b>Tai Shan Foundation</b> – Rent	5,338	–
<b>Nikau Foundation</b> – for wages	5,000	–
<b>Rotary Club of North Wellington</b> – Pallets, Signage, Safety Netting	4,342	–
<b>TG McCarthy</b> – Staff Wages ( <i>conditional income carried over from prior financial year</i> )	–	15,000
<b>ANZ Bank Staff Foundation</b> – for new chiller truck ( <i>conditional income carried over from prior financial year</i> )	–	3,626
<b>Community Organisation Grants Scheme</b> – Wellington and Whitireia ( <i>conditional income carried over from prior financial year</i> )	–	2,162
<b>The Gift Trust</b> – for wages, rent and vehicle costs	–	5,000
<b>Quest Project</b> – for food and supplies to Porirua community	–	10,000
<b>Porirua City Council</b> – for food and supplies	–	10,000
<b>Purveyors Ltd</b> – stainless steel deck for new truck	–	3,205
<b>Sutherland Self Help</b> – Chiller / Freezer Room	–	20,000
<b>FoodStuffs</b> – Rent	–	20,000
<b>Progressive</b> – Rent	–	30,000
<b>Total grant income</b>	<b>316,724</b>	<b>284,412</b>



KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Notes to the Performance Report

For the year ended 31 March 2022

	31/03/22	31/03/21
	\$	\$

### 3. Analysis of revenue / continued

#### Interest, dividends and other investment revenue

Interest	1,265	1,768
	<b>1,265</b>	<b>1,768</b>

#### Income from investment activity

Gain on sale of plant & equipment	266	-
	<b>266</b>	<b>-</b>

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

Storage and rental charges	74,800	66,113
Operational expenses	19,165	5,652
Food and school stationery supplies	10,039	22,889
Fuel and motor vehicle costs	9,848	22,146
Insurance	6,483	4,260
Uniforms and protective clothing	4,510	2,463
Mobile phone and internet	2,804	2,193
Electricity & gas	1,753	1,284
Sundry expenses	1,437	2,656
Administration and other expenses	1,098	1,774
Advertising	294	190
Subscriptions and membership	197	171
Sundry expenses	-	290
	<b>132,428</b>	<b>131,790</b>
<b>Other expenses</b>		
Depreciation	21,551	11,973
Warehouse conversion	-	7,119
Loss on disposal of assets	-	1,796
Bank fees & interest	5	-
	<b>21,556</b>	<b>20,889</b>
<b>Volunteer and employee related costs</b>		
Salaries	102,678	72,476
Volunteer reimbursements	3,895	3,601
Volunteer entertainment costs	94	1,160
	<b>106,667</b>	<b>77,238</b>
<b>Total Expenditure</b>	<b>260,651</b>	<b>229,917</b>

KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

## Notes to the Performance Report

For the year ended 31 March 2022

	31/03/22 \$	31/03/21 \$
<b>5. Analysis of Assets &amp; Liabilities</b>		
<b>Cash &amp; cash equivalents</b>		
Cash at bank	110,892	142,001
Term deposits	110,000	100,000
	<b>220,892</b>	<b>242,001</b>
<b>Trade and other receivables</b>		
GST receivable	7,706	3,778
Accrued interest	401	65
	<b>8,107</b>	<b>3,843</b>
<b>Trade and other payables</b>		
Accounts payable	2,375	7,655
	<b>2,375</b>	<b>7,655</b>
<b>Unused grant income with conditions</b>		
Grants unspent at year end as follows:		
<b>Ministry of Social Development</b> – for wages, rent, operations, assets	58,155	31,799
<b>Lotteries Commission</b> – for rent, contractors, volunteer costs, chiller truck	25,284	53,566
<b>Tai Shan Foundation</b> – rent	4,662	–
<b>Wellington City Council</b> – for wages and rent	–	5,683
<b>Accenture</b> – Freezer	–	10,000
	<b>88,100</b>	<b>101,048</b>

### 6. Property, plant and equipment

	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
<b>31-Mar-22</b>					
Motor vehicles	22,897	67,387	–	7,949	82,335
Office furniture & equipment	–	3,756	–	321	3,435
Plant and equipment	80,159	34,933	(430)	13,282	101,379
	<b>103,056</b>	<b>106,075</b>	<b>(430)</b>	<b>21,551</b>	<b>187,149</b>
<b>31-Mar-21</b>					
Motor vehicles	28,877	–	–	5,980	22,897
Plant and equipment	5,642	84,915	(4,404)	5,994	80,159
	<b>34,519</b>	<b>84,915</b>	<b>(4,404)</b>	<b>11,974</b>	<b>103,056</b>



## KIWI COMMUNITY ASSISTANCE CHARITABLE TRUST

# Notes to the Performance Report

For the year ended 31 March 2022

### 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:

	31/03/22	31/03/21
	\$	\$
Warehouse lease commitments		
Within 1 year	70,000	70,000
Between 1 to 5 years	140,000	210,000
<b>Total commitments</b>	<b>210,000</b>	<b>280,000</b>

#### Contingent liabilities and guarantees

There are no contingent liabilities or guarantees as at balance date (2021 \$nil).

### 8. Related Party Disclosures

The following transactions involved the Trustees of KCA.

	31/03/22	31/03/21
	\$	\$
Wages paid to Tracy Wellington (Co-founder and Trustee)	56,214	10,432
Donations received from Phil Davies and Tracy Wellington (Co-founders and Trustees)	(270)	–
<b>Net transaction</b>	<b>55,944</b>	<b>10,432</b>

### 9. Events after balance date

No events occurred after the balance date that would have a material impact on the performance report (2021: \$nil).



Kiwi Community Assistance Charitable Trust (KCA)

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