



Kiwi  
Community  
Assistance

Kiwi Community Assistance  
Charitable Trust

# Annual Report

FOR THE TWELVE MONTHS PERIOD OF 1ST APRIL 2016 TO 31ST MARCH 2017







## Our work may surprise you

Every day kiwis find themselves in need: a mother and her children shifted to avoid family violence and needing support; children going hungry at school or others down on their luck.

In the past year we distributed 125,035.59 kgs of food.

We have had one part-time employee managing our weekday food rescue operations. Beyond that our 74 volunteers provide all the manpower required to run our operation and all donated goods and foods that are fit for purpose are passed on to frontline charities.

We are small; we are fast; we are flexible; and we help many in need.

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Founder Tracy Wellington, receiving her Kiwibank NZer of the Year local hero medal, with her daughter Katie.

## What we do

*We rescue surplus food, or ask our donors to donate unneeded produce that is fit for consumption and redistribute it to charities working directly with people in need.*

From 1 April 2016 to 31st March 2017 we distributed 9,457 banana box sized food parcels in the Wellington region. Food distributed totalled 125,035.59kgs of fresh, frozen and non-perishable food.

We also ask our donor base to donate their new and used clothing, household items including household appliances in good working condition, curtains, toys,

Christmas presents, etc to enable us to provide the clients of our charity partners with a 'one stop shop'.

During the past 12 month period we have distributed 4,057 banana boxes of clothing, shoes, books, linen, and household items plus numerous larger items, such as lounge suites, washing machines, fridge/freezers, etc.



## 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 work assisted over 42,268 residents\* in the Wellington region.*

\*Note that all figures are not in, as local foodbanks can take up to 2 months to distribute food stock that we give them.



## 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. We have had one part-time employee managing our weekday food rescue operations. This position was paid for through a grant. 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 programme 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.

In our first month of operating we distributed only one food parcel a week. A friend joined us and we managed to increase our fresh food parcels to two food parcels a week by the end of February 2012. From there, things have snowballed.

In 2017/18 we plan to continue expanding our food rescue operations and hope to purchase a refrigerated truck. We are working to increase and diversify our income and funding streams to ensure that KCA can sustainably continue to provide the service which is supporting so many Wellington and Porirua charities in assisting their clients. We have increased our storage capacity, which has given us the ability to rescue and redistribute much higher volumes of food and non-food items.

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 Kiwis working together to reduce poverty in our communities.

Tracy Wellington  
**Co-Founder**

Phil Davies  
**Co-Founder**

## Highlights from 1st April 2016 to 31st March 2017

April 2016

- 8,261.37kgs of food distributed, 420 banana boxes of non-food items
- Foodstuffs North Island donated 7 pallets of stock to us

May 2016

- 6,390.59kgs of food distributed, 335 banana boxes of non-food items

June 2016

- 8,031.64kgs of food distributed, 286 banana boxes of non-food items
- 1,362.65kgs of persimmons donated from Community Fruit Hamilton and Linfox transported the stock to us free of charge

July 2016

- 19,142.19kgs of food distributed, 170 banana boxes of non-food items
- New partnership agreement signed between KCA and YMCA Greater Wellington
- Foodstuffs North Island donated over 10,000kgs of tinned tomatoes
- \$619 raised from Z's Good in the Hood
- Tasman Bay Food Group in the South Island donated 330kgs of sauces
- KCA on TV1 Good Sorts

- 6,885.58kgs of food distributed, 243 banana boxes of non-food items
- \$1,000 grant received from Grace Removals
- Z Energy head office donated \$300 of brand new homewares and clothing to KCA
- Chep donated 2 pallets of food rescue crates to KCA

August 2016

September 2016

- 7,458.56kgs of food distributed, 170 banana boxes of non-food items
- Arrow Uniforms commenced donation of brand new clothing to KCA
- KCA commenced food rescue from Countdown Johnsonville

October 2016

- 10,477.77kgs of food distributed, 282 banana boxes of non-food items
- KCA commenced food rescue from Countdown Porirua
- KCA finalist at Westpac Porirua Business Awards in the Enterprise Sustainability category
- KCA co-founder finalist at the Wellingtonian of the Year Award in the Community Service category

November 2016

- 8,923.02kgs of food distributed, 496 banana boxes of non-food items
- Whittakers donated chocolates to KCA

December 2016

- 9,472.10kgs of food distributed, 696 banana boxes of non-food items
- Foodstuffs North Island donated a pallet of non-perishable food

January 2017

- 6,537.77kgs of food distributed, 336 banana boxes of non-food items

February 2017

- 15,248.76kgs of food distributed, 305 banana boxes of non-food items
- Whittakers donated chocolate

March 2017

- 18,093.24kgs of food distributed, 318 banana boxes of non-food items
- Chep NZ donated another 2 pallets of larger food rescue crates
- Whittakers donated chocolates



## A Big Shout Out

A huge thank you to all our supporters.

We can only operate because of our dedicated volunteers and donors.

Each one of you helped make Kiwi Community Assistance. A full list of donors and charity partners is provided below.

### Our dedicated volunteers

Each one of you helped make Kiwi Community Assistance.

### Financial donors

Trust House, Wellington City Council, Porirua City Council, NZ Lottery Grants Board, COGS Whiteria, COGS Wellington, Spark Foundation – formerly known as Give A Little, Nikau Foundation, Grace Removals, and other private KCA donors.

### Fundraising

Book sale, movie nights and raffles.

### In-kind donors

Dobbins Office Furniture, Chep NZ, PGG Wrightson, Johnsonville Auto Repairs, Wasabi Air, AF Logistics now known as Foodstuffs North Island, Centrepac, CBT, Accounts Online, Levco Agencies, City Transport, Just Rust, Frontline Movers, James Cook Hotel Grand Chancellor, Scope Design, Aurora Financials.



From Top:  
Lily assisting us to rescue food;  
Chorus staff at KCA warehouse for the day volunteering;  
Jason Sergeant of Foodstuffs North Island unloads part of a shipment of 10 tons of corn;  
One of our younger volunteers Beth hard at work rescuing food.

'On behalf of Whanau feeding Whanau, I wish to thank the team at Kiwi Community Assistance for the wonderful donation of clothing and footwear for the family of five in Wainuiomata who lost their belongings in a house fire last night.'

**Admin of Whanau feeding Whanau.**

### **Food donors**

Private donors, Foodstuffs North Island, Fresh Direct, Johnsonville School Farmers Market Stallholders, Brumby's Porirua, The Lions Club of Tawa Charitable Trust, James Cook Hotel Grand Chancellor, Churton Park New World, Bidvest Fresh, Rosa Foods, Whittaker's Chocolate, The Salvation Army Lower Hutt, Countdown Tawa, Countdown Porirua, Countdown Johnsonville, Arise Church, Scouts, Churton Park Residents Association, Coq au Vin/Tegal, Tasman Bay Foods, Stone Cold, MG Marketing, Samuel Marsden Collegiate, Johnsonville Park West School.

### **Non-food donors**

Thank you to our many followers on our Facebook page and website who answer our requests by donating items on our shopping list. A special thank you goes to Crafty Critters Knitting Group, Les Mills, and Trinity & Cambridge Hotels for their contribution this year.

'A big thank you to Kiwi Community Assistance from the Lions Club of Tawa for its generous donation of 24 boxes of Whittaker's Chocolate Kiwis. The donation contributed to the success of the Tawa Lions Christmas Parade which involved over 40 floats and community groups and at least 3,000 onlookers..'

**Graeme Munro, Parade Convenor  
Lions Club of Tawa.**

### **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 62 agencies in the 12 month period of 1st April 2016 to 31st March 2017:-

Arise Church, Tawa Kindy, Birthright Wellington, Cannons Creek Community Day, DCM Wellington, Foster Hope Wellington, He Huarahi Tamariki, Holy Family School, Hutt Valley Activity Centre, Johnsonville Foodbank, Linden School, Natone Park School, Newlands Foodbank, Partners Porirua, Plunket Johnsonville, Plunket Tawa, Plunket Porirua, Porirua Activity Centre, Porirua Budget Service, Porirua City Council, Salvation Army Johnsonville, Soup Kitchen Wellington, SPCA Wellington, St Anne's Pantry Foodbank, St Vincents de Paul Kapi-Mana Foodbank, Supergrans Lower Hutt, Supergrans Porirua, Taeaomanino Trust, Tawa Intermediate School, Te Rauparaha Arena, Te Roopu Awhina, Te Waka Whaiora Trust, Titahi Bay Food is Free, Titahi Bay Intermediate School, St. Pius X School, Ngati Toa School, Titahi Bay School, Virtuoso Strings Charitable Trust, Wellington Homeless Women's Trust, Wellington Night Shelter, Wesley Community Action Family Start, Wesley Community Action Waitangirua, Whanau Centre, Wellington City Mission, The Free Store, Pregnancy Help Greater Wellington, YMCA Greater Wellington, Tawa College, Salvation Army Lower Hutt, Salvation Army Upper Hutt, Kaibosh Food Rescue Wellington, Kaibosh Food Rescue Lower Hutt, Bellyful Porirua, Bellyful South, Bellyful Karori, Whanau Feeding Whanau, Ronald McDonald House, Common Unity Aotearoa, Salvation Army Hope Centre, Salvation Army Masterton, Salvation Army Carterton, Salvation Army Kapiti.



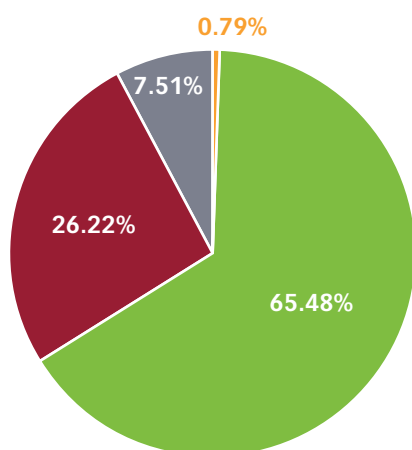
From back yard  
to front line ...



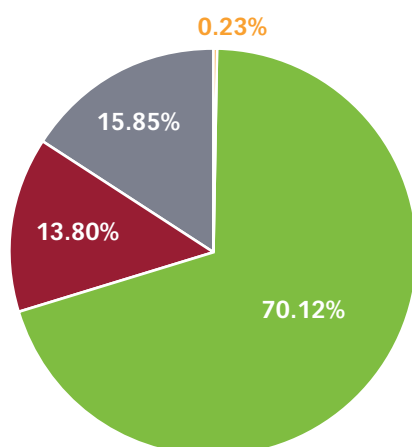


## Where Our Help Goes

### Food Distribution



### Non-Food Distribution



## Donations and distribution

### Distributed

- 9,457 banana box sized food parcels, feeding over 30,000 residents in the Wellington region.  
\* Note we closed for the Christmas period from 23rd December 2016 to 9th January 2017.
- 4,057 banana boxes of clothes and linen
- Other household goods such as:
  - Car seats (checked by Plunket to ensure safety)
  - Prams
  - Cots
  - Fridge freezers
  - Washing machines
  - Beds
  - Furniture

### Financial donations summary

For full details of our financials, see the Financial Report for the twelve months from 1st April 2016 to 31st March 2017 attached (page 15).

Our strength comes from:

**62**  
agencies receiving  
stock

**25+**  
food  
sponsors

**33+**  
financial  
donors

**75+**  
volunteers

**16**  
in-kind donors

## Current Situation

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

**Volunteers** – We have one part-time employee (FTE 0.375) who also volunteers additional hours, and 74 other volunteers. The continued growth of KCA is challenging our volunteer base. Our Monday and Wednesday warehouse crews need to be increased by an additional 3-4 volunteers to spread the work load. We need to recruit an additional 1-2 volunteers on Thursday and Friday mornings to assist with food rescue.

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

**Facilities** – In July 2015, KCA fundraised and secured funding to lease a 240sqm warehouse for a 12 month period in the middle of Grenada North food industry. Here we are able to go 3 pallets high and also store our non-perishable food and clothing right through to furniture and whiteware. The van and our food rescue equipment is also stored here.

The warehouse is alarmed with 24/7 monitoring, with power and lighting provided. However the lack of kitchen and toilet facilities means we are unable to operate to our full potential. Such facilities would be required for us to commence weekend or evening shifts. This would in turn allow us to recruit more volunteers, and ultimately increase the volumes we are able to distribute.

Our volunteer co-ordinators and volunteer drivers have security access which allows them to access the warehouse as required. The co-ordinators manage the volunteer crews on sorting days for boxing donations and making up orders.

Fresh produce is still distributed from our depot in Linden. However overflow stock is now stored at our sponsors Foodstuffs North Island and Bidvest Fresh, who both have refrigerated warehousing in close proximity to our warehouse.

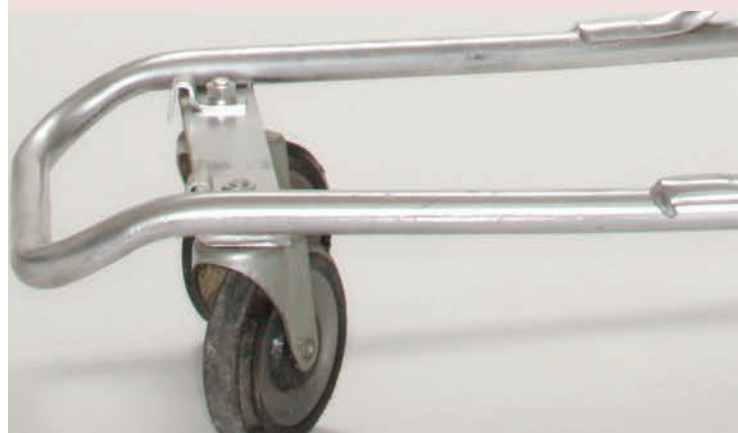
**Equipment** – We have a chiller room, 3 single Skope fridges (2 of which are on loan to Newlands Foodbank), 1 double Skope fridge, 5 chest freezers (our chiller room and chest freezers are serviced in kind by sponsors Wasabi Air). 30 donation wheelie bins provided by Wellington City Council, 8 donation wheelie bins provided by Porirua City Council, 61 x 47L grey food rescue crates (lost 9 crates), branded t-shirts and wet weather clothing for our volunteers, food preparation aprons, food preparation hats, registered volunteer id badges, 12 branded car magnets (volunteers have lost 2, 4 sun faded), 20 x 70L blue food rescue crates, 100 x 47L yellow crates, 80 x 25L yellow crates, 80 x 70L orange and green crates.



‘Every Monday we receive 15 banana boxes of fresh produce and regularly receive large amounts of food for our clients including recently receiving hash browns and chocolate. The fresh produce and other food we use directly with our clients and also use for our Grace meal every Monday night, where up to 100 people from the community receive a free, healthy and nourishing meal.

The relationship with KCA has enabled us to provide a fuller and better range of food for our clients and without this we would be in a poorer position to meet their needs. Tracy and KCA are always very easy to deal with, being very helpful and meeting our requirements with the food they provide.’

**Geoff O’Halloran, Manager  
Porirua Community Services, Salvation Army**



'The donated food enables us to give our students breakfast and lunch every day. This means that students can concentrate better in class and stay for the whole day.'

On average, we have 25 students a day and the food provided by KCA means that we are able to save approximately \$1,000 from our food bill each month. That means we can spend it on other educational resources and opportunities for our students. '

– **Fiona McCaskill Education Centre Manager, YMCA Greater Wellington Education**

**Vehicle** – One Toyota Hi Top Roof van for picking up food rescue and picking up large furniture items.

Johnsonville Auto Repairs have agreed to service and maintain the van as their contribution to our work.

Just Rust of Tawa have discounted various repairs that they have done to our van.

Dobbins Office Furniture have contributed financially to some of the work done to the van by Just Rust of Tawa.

**Auditing donations** – Our charity partners are now able to go online or email our ordering system with the stock that they wish to collect for their clients. A unique number is issued for each order and stats such as the suburb and how many people it will assist is included.

Photos are taken of all donations during pick up and then orders once made up are photographed and the unique order number is tagged to it on Facebook.

**Planning for seasonal food** – To ensure KCA was able to provide a steady supply throughout the financial year ending 31st March 2017 we received a grant from Trust House to ensure that three of the four Porirua Foodbanks and our various partner agencies clients in the Tawa to Porirua region had a constant supply of stock. This enabled us to distribute our rescued stock to agencies outside of the Kapi-Mana area. As usual we stockpiled non-perishable food for the winter months.

We had a very successful Christmas season food drive where we accumulated large volumes of items such as mince pies, chocolates and jelly with the generosity of our donor base and corporate companies.







KIWI COMMUNITY ASSISTANCE  
CHARITABLE TRUST

# Performance Report

FOR THE YEAR ENDED  
31 MARCH 2017

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## Directory

<b>Charity Name</b>	Kiwi Community Assistance Charitable Trust
<b>Other Names</b>	KCA
<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>	021 393 155 <a href="mailto:admin@kca.org.nz">admin@kca.org.nz</a> <a href="http://www.kca.org.nz">www.kca.org.nz</a> <a href="https://www.facebook.com/kiwicomunityassistance">www.facebook.com/kiwicomunityassistance</a>
<b>Trustees</b>	Tracy Wellington Philip Davies
<b>Secretary</b>	Philip Davies
<b>Treasurer</b>	Tracey Reid
<b>Board Members</b>	Anna Pollitt Tyler Dunkel Lisa McLernon
<b>Independent Advisor</b>	Richard Kilkenny
<b>Bankers</b>	Bank of New Zealand
<b>Auditor</b>	Aurora Financials Limited Qualified Statutory Auditors PO Box 11030, Manners Street Wellington 6142 <a href="http://www.aurorafinancials.com">www.aurorafinancials.com</a>



### **Entity's Purpose or Mission**

KCA's purpose is to make a difference to people in the community who are less fortunate. In particular the trust provides food, clothing, and household goods.

### **Entity Structure**

KCA is governed by Trustees. The Trustees make strategic decisions in close consultation with the trust's volunteers and operational staff, as well as providing support and guidance.

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

Funding is in the form of donations and grants. Funds are sourced from a range of donors, including local government, community organisations, local businesses, and supporters.

### **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 KCA. Where possible, KCA sources donated goods and pro bono services.

### **Additional Information**

With the assistance of its donors, sponsors and volunteers, KCA has assisted residents in the Wellington region with thousands of banana boxes filled with fresh produce food parcels, clothing right as well as furniture and white ware over the past 5 years.

KCA collaborates with food banks, local school breakfast clubs, the homeless, and other charities in the local community.



AUROLA

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## Independent Auditor's Report

To the Trustees of Kiwi Community Assistance Charitable Trust,

### Report on the Performance Report

#### Opinion

We have audited the performance report of Kiwi Community Assistance Charitable Trust (the entity) on pages 9 to 19 which comprise the:

- Statement of financial position as at 31 March 2017
- Entity information, the statement of service performance, the statement of financial performance, the statement of movements in equity and the statement of cash flows for the year ended 31 March 2017
- Notes to the performance report, including a summary of significant accounting policies and other explanatory information.

In our opinion, the performance report:

- Presents fairly, in all material respects, the entity's financial position as at 31 March 2017, 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.

#### Basis for Opinion

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

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the 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 we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Other than in our capacity as auditor, we have no relationship with or interests in the entity.

#### Other Matter

The entity's performance report for the year ended 31 March 2016 was audited by another auditor who expressed an unmodified opinion on that performance report on 5 June 2016.

#### Other Information

The Trustees, on behalf of the entity, may prepare an Annual Report which includes the audited performance report. The Trustees are responsible for the other information that may be included in the entity's Annual Report. Our opinion on the performance report does not cover any other information in the entity's Annual Report and we do not express any form of assurance conclusion on that other information.



## Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the performance report for the current period. Below is a summary of those matters and our key audit procedures to address those matters in order that the Trustees may better understand the process by which we arrived at our audit opinion. Our procedures were undertaken in the context of and solely for the purpose of our statutory audit opinion on the performance report as a whole, and we do not express discrete opinions on separate elements of the performance report.

The key audit matter	How the matter was addressed in our audit
<b>Grants income and income in advance (notes 3 and 5 of the performance report)</b>	
The entity received grants from several organisations during the period.  These grants are quantitatively significant to the entity's performance report.	We reviewed a sample of grant applications, invoices, bank statements to confirm that funds were received, and the use of grant funds. Unspent amounts at year end were recorded as income in advance.  Based on our sample testing, we did not identify any material issues with the entity's grants income and income in advance at year end.
<b>Presentation and disclosure of the performance report (note 2 of the performance report)</b>	
The entity uses the accrual basis of accounting and is required to fully comply with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.  These presentation and disclosure requirements are qualitatively significant to the entity's performance report.	We reviewed the entity's performance report for the year ended 31 March 2016 to assess compliance with the reporting framework. Based on our review, we noted that additional disclosures were required in order to achieve compliance with the reporting framework.  We updated the entity's performance report for the year ended 31 March 2017 to include additional disclosures such as clearer outcomes, outputs, a statement of movements in equity, a statement of cash flows, and additional notes to the performance report.

## Use of this Audit Report

This report is made solely to the Trustees of the entity. Our audit has been undertaken so that we might state to the Trustees those matters that we are required to state to them in our Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees for our audit work, this report, or any of the opinions we have formed.

## Responsibilities of the Trustees for the Performance Report

The Trustees, on behalf of the entity, are responsible for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance
- The preparation and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board
- Implementing necessary internal control to enable the preparation of the performance report that is fairly presented and free from material misstatement, whether due to fraud or error; and
- Assessing the entity's ability to continue as a going concern. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ), the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the performance report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The auditor communicates with the Trustees, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies identified in internal control.

From the matters communicated with the Trustees, the auditor determines those matters that were of most significance in the audit of the performance report and are therefore the key audit matters. The auditor describes these matters in the auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, the auditor determines that a matter should not be communicated in the auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



**Aurora Financials Limited**

Qualified Statutory Auditors

Wellington

17 April 2017

# Statement of Service Performance

## Kiwi Community Assistance Charitable Trust

Year ended 31 March 2017

### Description of the Entity's Outcomes

KCA's 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 Mar 2017	31 Mar 2016
<b>Food parcels distributed</b>		
• Number of banana boxes	9,457 boxes	8,048 boxes
<b>Bulk food distributed</b>		
• Total distributed	125 tonnes	120 tonnes
• Daily average distributed	342.5 kg	328.7 kg
• Total meals (at 350 grammes per meal)	357,246 meals	342,857 meals
• Daily average meals	979 meals	939 meals
<b>Non-food items distributed</b>		
• Number of banana boxes	4,057 boxes	3,859 boxes
<b>Food parcel orders filled</b>	1,469 orders	1,415 orders
<b>Non-food parcel orders filled</b>	616 orders	693 orders
<b>People reached *</b>		
• Total reached	42,268 people	42,999 people
• Daily average reached	116 people	118 people

\* KCA advised that this number is likely to increase as food banks may take up to 2 months to provide this data. Some of the larger food banks store items and take a while to distribute them in bulk lots.

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 collection. Once orders have been delivered, a photograph is taken to confirm the delivery, and the unique order number is tagged to the photo on Facebook.

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



# Statement of Financial Performance

## Kiwi Community Assistance Charitable Trust

Year ended 31 March 2017

	Notes	31 Mar 2017	31 Mar 2016
<b>Revenue</b>			
Donations, fundraising and other similar revenue	3	102,133	49,810
Interest, dividends and other investment revenue	3	1,090	1,638
<b>Total Revenue</b>		<b>103,223</b>	<b>51,448</b>
<b>Expenses</b>			
Volunteer and employee related costs	4	23,080	1,243
Costs related to providing goods or services	4	52,960	50,387
Other expenses	4	3,755	4,303
<b>Total Expenses</b>		<b>79,795</b>	<b>55,933</b>
<b>Surplus / (Deficit) for the year</b>		<b>23,428</b>	<b>(4,485)</b>

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

# Statement of Financial Position

## Kiwi Community Assistance Charitable Trust

As at 31 March 2017

	Notes	31 Mar 2017	31 Mar 2016
<b>Current Assets</b>			
Cash and cash equivalents	5	77,538	59,871
Trade and other receivables	5	1,468	1,015
		<b>79,006</b>	<b>60,886</b>
<b>Non Current Assets</b>			
Property, plant and equipment	6	18,816	21,286
		<b>97,822</b>	<b>82,172</b>
<b>Total Assets</b>			
		<b>97,822</b>	<b>82,172</b>
<b>Current Liabilities</b>			
Trade and other payables	5	470	-
Income in advance	5	5,130	13,378
		<b>5,600</b>	<b>13,378</b>
<b>Total Liabilities</b>			
		<b>5,600</b>	<b>13,378</b>
<b>Net Assets</b>		<b>92,222</b>	<b>68,794</b>
<b>Equity</b>			
Accumulated surplus		92,222	68,794
<b>Total Equity</b>		<b>92,222</b>	<b>68,794</b>

This performance report has been approved by the Trustees, for and on behalf of Kiwi Community Assistance Charitable Trust:

**Dated: 17 April 2017**

**Trustee**

**Trustee**

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

## Statement of Movements in Equity

### Kiwi Community Assistance Charitable Trust

Year ended 31 March 2017

	Accumulated Surplus	Total
At 1 April 2015	73,279	73,279
Deficit for the year	(4,485)	(4,485)
At 31 March 2016	<b>68,794</b>	<b>68,794</b>
Surplus for the year	23,428	23,428
At 31 March 2017	<b>92,222</b>	<b>92,222</b>

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



# Statement of Cash Flows

## Kiwi Community Assistance Charitable Trust

Year ended 31 March 2017

	31 Mar 2017	31 Mar 2016
<b>Cash flows from operating activities</b>		
Donations, fundraising and other similar receipts	93,886	62,448
Interest, dividends and other investment receipts	976	1,638
Payments to suppliers and employees	(76,077)	(52,842)
<b>Net cash flows from operating activities</b>	<b>18,785</b>	<b>11,244</b>
<b>Cash flows from investing and financing activities</b>		
Acquisition of property, plant and equipment	(1,118)	-
<b>Net cash flows from investing and financing activities</b>	<b>(1,118)</b>	<b>-</b>
<b>Net increase / (decrease) in cash</b>	<b>17,667</b>	<b>11,244</b>
Cash at the beginning of the year	59,871	48,627
Cash at the end of the year	77,538	59,871
<b>This is represented by:</b>		
Cash and cash equivalents	<b>77,538</b>	<b>59,871</b>

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

# Notes to the Performance Report

## Kiwi Community Assistance Charitable Trust

Year ended 31 March 2017

### 1 General

Kiwi Community Assistance Charitable Trust (the “entity”) is a charitable trust that is domiciled in New Zealand and is registered with the New Zealand Charities Commission. 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 2017, 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 17 April 2017.

### 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 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 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 were no changes in the entity’s accounting policies since the prior financial year.

#### **Comparative figures**

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year. Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and to achieve consistency in disclosure with current year amounts.

**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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and term deposits, which are stated at face value.

**Trade and other receivables**

Trade and other 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.

**Income in advance**

Income was received by way of grants which were identified for specified projects. Unspent fund income is carried forward to the next financial year.



### 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.

## 3 Analysis of Revenue

	31 Mar 2017	31 Mar 2016
<b>Donations, fundraising and other similar revenue</b>		
Grants income for specified purposes (see below)	80,297	39,047
Donations for operations	17,336	9,234
Other income	2,860	-
Donations for the community	1,640	1,529
	<b>102,133</b>	<b>49,810</b>

	31 Mar 2017	31 Mar 2016
<b>Grants income for specified purposes</b>		
Trust House – for rent, fuel and food	22,500	19,565
Lotteries Commission – for contractors and volunteers, rent, operational costs, etc	14,870	1,622
Lotteries Commission – for contractors and volunteers, rent, operational costs, etc (received in the prior financial year and which relate to the current financial year)	13,378	741
Wellington City Council – for chiller truck	10,000	-
Wellington City Council – for rent	6,500	3,200
Porirua City Council – for rent	4,585	2,000
Internal Affairs – Community Organisation Grants Scheme Whitireia and Wellington	4,421	5,571
Nikau Foundation – for rent	3,043	-
Grace Removals – for weighing scales	1,000	-
Energiser	-	4,348
Hutt Mana Charitable Trust	-	2,000
	<b>80,297</b>	<b>39,047</b>

	31 Mar 2017	31 Mar 2016
<b>Interest, dividends and other investment revenue</b>		
Interest received	1,090	1,638
	<b>1,090</b>	<b>1,638</b>

## 4 Analysis of Expenses

	31 Mar 2017	31 Mar 2016
<b>Volunteer and employee related costs</b>		
Contractor services	20,187	-
Volunteer reimbursements	1,830	1,139
Volunteer entertainment costs	1,063	-
ACC levies	-	104
	<b>23,080</b>	<b>1,243</b>

	31 Mar 2017	31 Mar 2016
<b>Costs related to providing goods or services</b>		
Storage and rental charges	27,500	27,500
Food and school stationery supplies	17,797	16,219
Fuel and motor vehicle costs	3,278	3,640
Mobile phone and internet	1,393	691
Insurance	1,332	1,230
Uniforms and protective clothing	549	572
Advertising	432	-
Administration expenses	310	329
Operational expenses	233	206
Subscriptions and membership	136	-
	<b>52,960</b>	<b>50,387</b>

	31 Mar 2017	31 Mar 2016
<b>Other expenses</b>		
Depreciation	3,588	4,288
Conventions and expos	157	-
Bank fees	10	15
	<b>3,755</b>	<b>4,303</b>

## 5 Analysis of Assets and Liabilities

	31 Mar 2017	31 Mar 2016
<b>Cash and cash equivalents</b>		
Cash at bank	47,538	59,871
Term deposits	30,000	-
	<b>77,538</b>	<b>59,871</b>

	31 Mar 2017	31 Mar 2016
<b>Trade and other receivables</b>		
GST receivable	1,355	1,015
Accrued interest	113	-
	<b>1,468</b>	<b>1,015</b>

## 5 Analysis of Assets and Liabilities (continued)

	31 Mar 2017	31 Mar 2016
<b>Trade and other payables</b>		
Trade payables	470	-
	<b>470</b>	<b>-</b>
<b>Income in advance</b>		
Lotteries Commission – grant unspent	5,130	13,378
	<b>5,130</b>	<b>13,378</b>

## 6 Property, Plant and Equipment

2017	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	13,845	-	-	2,769	11,076
Plant and equipment	7,441	1,118	-	819	7,740
	<b>21,286</b>	<b>1,118</b>	<b>-</b>	<b>3,588</b>	<b>18,816</b>

2016	Opening Carrying Amount	Additions	Disposals	Depreciation	Closing Carrying Amount
Motor vehicles	17,306	-	-	3,461	13,845
Plant and equipment	8,268	-	-	827	7,441
	<b>25,574</b>	<b>-</b>	<b>-</b>	<b>4,288</b>	<b>21,286</b>

## 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 Mar 2017	31 Mar 2016
<b>Warehouse lease commitments</b>		
Within 1 year	9,167	27,500
Between 1 to 5 years	-	9,167
<b>Total commitments</b>	<b>9,167</b>	<b>36,667</b>

### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (2016: \$Nil)



## 8 Related Party Disclosures

The following related party transactions occurred for the entity:

Related Party	Relationship to entity	Nature of transactions	31 Mar 2017	31 Mar 2016
Tracy Wellington	Co-founder and Trustee	Contractor expenses paid by entity	15,228	-
Tracy Wellington, Philip Davies	Co-founders and Trustees	Donations to the entity	(3,642)	(1,117)
<b>Net payment / (receipt)</b>			<b>11,586</b>	<b>(1,117)</b>

## 9 Events After Balance Date

No events occurred after the balance date that would have a material impact on the performance report. (2016: \$Nil)





A close-up photograph of a person's hand holding the side of a large, open cardboard box. The box is filled with crumpled newspaper and a white ceramic mug decorated with large, colorful polka dots in shades of purple, blue, and orange. The background is a plain, light-colored wall.

**You  
donate  
... we  
sort and  
distribute**





**Kiwi  
Community  
Assistance**

Registered Charity  
CC47974

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